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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1944, Cross Heading: Relaxation of time limits. (See end of Document for details)

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## FOURTH SCHEDULE

### ENEMY PROPERTY

#### PART I

#### INCOME TAX

##### *Relaxation of time limits*

- 9 Notwithstanding anything in the Income Tax Acts limiting the time for making assessments, assessments may be made under paragraphs 1, 3 and 4 of this Part of this Schedule at any time before such date as Parliament may hereafter determine, and any appeal against any such assessment, and any claim made either by a custodian or by virtue of paragraph 7 of this Part of this Schedule to relief from tax, may, notwithstanding anything in the Income Tax Acts restricting the time for bringing appeals or making claims for relief, be brought or made at any time before the said date.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1944, Cross Heading:  
Relaxation of time limits.