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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1944,  
Cross Heading: Years to which this Part of this Schedule applies. (See end of Document for details)

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## FOURTH SCHEDULE

### ENEMY PROPERTY

#### PART I

#### INCOME TAX

*Years to which this Part of this Schedule applies*

- 13 This Part of this Schedule shall have effect with respect to income tax (including surtax) for the year 1939-40 and subsequent years of assessment and, to the extent expressly provided by paragraph 6 of this Part of this Schedule, with respect also to income tax (including surtax) for previous years of assessment.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1944, Cross Heading:  
Years to which this Part of this Schedule applies.