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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1945, Paragraph 13. (See end of Document for details)*

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## EIGHTH SCHEDULE

### AMENDMENTS AS TO EXCEPTIONAL DEPRECIATION ALLOWANCES.

**Modifications etc. (not altering text)**

- C1** Schedule 8 repealed so far as it relates to income tax by [Income Tax Act 1952 \(c. 10\)](#), s. 527, **Sch. 25**
- C1** The text of ss. 34, 35, 36, 38, 46, 47, 48, 50, 51, 58, 59, Schs. 5, 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, save as indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991

*Part II Provisions applicable to Income Tax, Excess  
Profits Tax and the National Defence Contribution*

- 13 In this Schedule, the expression “control”, in relation to a body corporate, means the power of a person to secure, by means of the holding of shares or the possession of voting power or in relation to that or any other body corporate, or by virtue of any powers conferred by the articles of association or other document regulating that or any other body corporate, that the affairs of the first mentioned body corporate are conducted in accordance with the wishes of that person, and, in relation to a partnership, means the right to a share of more than one half of the assets, or of more than one half of the income, of the partnership.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1945, Paragraph 13.