# Finance (No. 2) Act 1945

**1945 CHAPTER 13**

## PART IV

EXCESS PROFITS TAX POST-WAR REFUNDS.

*Date of payment.*

### 38 Time for repayment of post-war refunds.

Subject to the provisions of this Part of this Act, the sums payable under subsection (1) of section twenty-eight of the Finance Act, 1941, as amended by section thirty-seven of the Finance Act, 1942 (hereafter in this Part of this Act referred to as " post-war refunds ") shall be paid as soon as may be after the final ascertainment and satisfaction of the total liability of the person in question to excess profits tax and the national defence contribution for all relevant chargeable accounting periods:

Provided that, if the Commissioners of Inland Revenue think fit and the requirements of the four next following sections are complied with, they may, before the final ascertainment and satisfaction of the said total liability, make payments on account of any post-war refund which, in their opinion, is likely to be found due.