(Consequential Adaptation of Enactments) Order, 1923(a), it is provided that His Majesty may, by Order in Council, apply that Section to any British possession where His Majesty is satisfied that, by the law of such possession, either no duty is leviable in respect of property situate in Great Britain when passing on death, or that the law of such possession as respects any duty so leviable is to the like effect as the foregoing provisions of that Section:

And Whereas His Majesty is satisfied that the law of the Colony of North Borneo as respects the duty leviable in respect of property situate in Great Britain when passing on death is to the like effect as the provisions of subsection (1) of the aforesaid Section 20 of the Finance Act, 1894:

And Whereas it is expedient that Section 20 of the Finance Act, 1894, should be applied to the Colony of North Borneo accordingly:

Now, therefore, His Majesty, by virtue and in exercise of the power vested in Him by the aforesaid Act, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows:—

1. This Order may be cited as the Death Duties (Relief against Double Duty) (North Borneo) Order, 1952.

2. It is hereby ordered that Section 20 of the Finance Act, 1894, shall apply to the Colony of North Borneo as respects Estate Duty payable in Great Britain.

F. J. Fernau.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

The Order applies the provisions of Section 20 of the Finance Act, 1894, to the Colony of North Borneo. Section 20 provides by way of Order in Council for relief from double death duties within the Commonwealth and Empire in the case of property situate in any "British possession" which does not levy duty on property situated in Great Britain or in which a reciprocal allowance is made.

The principle of the relief is that where a deceased person was domiciled at his death in Great Britain and duty is payable in a "British possession" on property situated within its territory, the amount of the duty so paid is allowed against the Estate Duty payable in Great Britain on that property.

1952 No. 156

The Death Duties (Northern Ireland) (Relief against Double Duty) (North Borneo) Order, 1952

Made - - - - 30*th January,* 1952

At the Court at Buckingham Palace, the 30th day of January, 1952

Present,

The King's Most Excellent Majesty in Council

Whereas by subsection (3) of Section 20 of the Finance Act, 1894(b), it is enacted that His Majesty may, by Order in Council, apply that Section

(a) S.R. & O. 1923/405; Rev. X, p. 298; 1923, p. 400. (b) 57 & 58 Vict. c. 30.

to any British possession where His Majesty is satisfied that, by the law of such possession, either no duty is leviable in respect of property situate in the United Kingdom when passing on death, or that the law of such possession as respects any duty so leviable is to the like effect as the foregoing provisions of that Section:

And Whereas by Article 14 of the Government of Ireland (Adaptation of the Taxing Acts) Order, 1922(a), it is provided that the reference to the United Kingdom in the said subsection (3) shall, in the application of the provisions of that subsection to Northern Ireland, be construed as a reference to Northern Ireland:

And Whereas His Majesty is satisfied that the law of the Colony of North Borneo as respects the duty leviable in respect of property situate in Northern Ireland when passing on death is to the like effect as the provisions of subsection (1) of the aforesaid Section 20 of the Finance Act, 1894:

And Whereas it is expedient that Section 20 of the Finance Act, 1894, should be applied as respects death duties payable in Northern Ireland to the Colony of North Borneo accordingly:

Now, therefore, His Majesty, by virtue and in exercise of the powers vested in Him by the enactment and Order aforesaid, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows:—

1. This Order may be cited as the Death Duties (Northern Ireland) (Relief against Double Duty) (North Borneo) Order, 1952.

2. It is hereby ordered that Section 20 of the Finance Act, 1894, as in force in Northern Ireland, shall apply to the Colony of North Borneo as respects Estate Duty payable in Northern Ireland.

F. J. Fernau.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

The Order applies the provisions of Section 20 of the Finance Act, 1894, as in force in Northern Ireland, to the Colony of North Borneo. Section 20 provides by way of Order in Council for relief from double death duties within the Commonwealth and Empire in the case of property situate in any "British possession" which does not levy duty on property situated in the United Kingdom or in which a reciprocal allowance is made.

The principle of the relief is that where a deceased person was domiciled at his death in Northern Ireland and duty is payable in a "British possession" on property situated within its territory, the amount of the duty so paid is allowed against the Estate Duty payable in Northern Ireland on that property.

(a) S.R. & O. 1922/80; Rev. XVI, p. 978; 1922, p. 701.