EXPLANATORY NOTE

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

Regulation 8 of the Dangerous Drugs Regulations, 1937, requires that a prescription shall specify the total quantity of drugs prescribed and Regulation 11 requires the entry in certain records of the quantity of drugs obtained or supplied. Under the Regulations as now amended the quantity to be stated, when the drug is contained in ampoules, is either the total quantity or the quantity intended to be administered or injected.

DEATH DUTIES

The Death Duties (Northern Ireland) (Relief against Double Duty) (Cyprus) Order, 1951

1951 No. 969

Made - - - - 31*st May*, 1951

At the Court at Buckingham Palace, the 31st day of May, 1951

Present,

The King's Most Excellent Majesty in Council

Whereas by subsection (3) of Section 20 of the Finance Act, 1894(**a**), it is enacted 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 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(**b**), 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 Cyprus 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 Cyprus 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) (Cyprus) Order, 1951.

(**a**) 57 & 58 Vict. c. 30. (**b**) S.R. & O. 1922 (No. 80) p. 701.

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

E. C. E. Leadbitter.

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 Cyprus. 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 Dominion or Colony 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 Dominion or Colony 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.

The Death Duties (Northern Ireland) (Revocation of Relief against Double Duty) (Pakistan) Order, 1951

1951 No. 2130

Made - - - - 4th December, 1951

At the Court at Buckingham Palace, the 4th day of December, 1951

Present,

The King's Most Excellent Majesty in Council

Whereas Her late Majesty Queen Victoria, being satisfied that by the law of British India no duty was leviable in respect of property situate in the United Kingdom, when passing on death, was pleased by an Order in Council bearing date the 2nd day of February, 1895(**a**) to apply Section 20 of the Finance Act, 1894(**b**), to British India:

And Whereas by virtue of subsection (1) of Section 18 of the Indian Independence Act, 1947(**c**), references in that Order in Council to British India are to be construed as references to India and Pakistan:

And Whereas by virtue of Article 14 of the Government of Ireland (Adaptation of the Taxing Acts) Order, 1922(**d**), the reference to the United Kingdom in the aforesaid Section 20 of the Finance Act, 1894, is to be construed in the application of the provisions of that Section to Northern Ireland as a reference to Northern Ireland:

And Whereas by the aforesaid Section 20 of the Finance Act, 1894, it is, amongst other things, enacted that His Majesty in Council may revoke any Order made under that Section applying its provisions to any British possession where it appears that the law of such British possession has been so altered that it would not authorise the making of such an Order:

(**a**) S.R. & O. 1895 (No. 60) p. 123.
(**b**) 57 & 58 Vict. c. 30.
(**c**) 10 & 11 Geo. 6. c. 30.
(**d**) S.R. & O. 1922 (No. 80) p. 701.