1959 No. 295

The Death Duties (Northern Ireland) (Relief against Double Duty) (Ghana) Order, 1959

Made - - - - 20*th February*, 1959

At the Court at Buckingham Palace, the 20th day of February, 1959

Present,

The Queen's Most Excellent Majesty in Council

Whereas Her Majesty is satisfied that, by the law of Ghana, either no duty is leviable in respect of property situate in Northern Ireland when passing on death, or that the law of Ghana as respects any duty so leviable is to the like effect as the provisions of subsections (1) and (2) of Section 20 of the Finance Act, 1894(**a**):

Now, therefore, Her Majesty in exercise of the powers conferred on Her by subsection (3) of the said Section 20, as modified by Article 14 of the Government of Ireland (Adaptation of the Taxing Acts) Order, 1922(**b**), and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her 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) (Ghana) Order, 1959.

2. Section 20 of the Finance Act, 1894, as in force in Northern Ireland, shall apply, as respects Estate Duty payable in Northern Ireland, to Ghana.

W. G. Agnew.

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 Ghana. Section 20 provides that, where Estate Duty is levied in Northern Ireland on property situated overseas in a country within the Commonwealth to which the Section applies, an allowance may be made in respect of the death duties levied on the property under the law of that country. The Section may be applied by Order in Council to any such country which does not levy duty on property situated in Northern Ireland, or in which a reciprocal allowance is made.

(**a**) 57 & 58 Vict. c. 30. (**b**) S.R. & O. 1922/80 (Rev. XVI, p. 978: 1922, p. 701).