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 Malayan Union. Section 20 provides by way of Order in Council for relief from double death duties within the Commonwealth and Empire in the case of any Dominion or Colony 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 Dominion or Colony 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.

The Order is effective from the 1st April, 1946 to the 1st February, 1948 when the Federation of Malaya, comprising the same States and Settlements, was established.

DEATH DUTIES, NORTHERN IRELAND

The Death Duties (Northern Ireland) (Relief against Double Duty) (Malayan Union) Order, 1948

1948 No. 2577

Made - - - - 26th November, 1948

At the Court at Buckingham Palace, the 26th day of November, 1948

Present,

The King's Most Excellent Majesty in Council

Whereas by the Malayan Union Order in Council, 1946(**a**), it was provided that, as from the first day of April, 1946, there should be a Union, comprising the Malay States of Johore, Pahang, Negri Sembilan, Selangor, Perak, Kedah, Perlis, Kelantan and Trengganu and the Settlement of Malacca and the Settlement of Penang (including Province Wellesley) and the dependencies of the said Settlements to be governed and administered together and to be known as the Malayan Union:

And Whereas by sub-section (3) of Section 20 of the Finance Act, 1894(**b**), 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:

(**a**) S.R. & O. 1946 (No. 463) I, p. 543. (**b**) 57 & 58 Vict. c. 30.

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 sub-section (3), shall, in the application of the provisions of that sub-section to Northern Ireland, be construed as a reference to Northern Ireland:

And Whereas His Majesty is satisfied that by the law of the Malayan Union either no duty is leviable in respect of property situate in Northern Ireland when passing on death or that the law as respects the duty so leviable is to the like effect as the provisions of sub-section (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 Malayan Union 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) (Malayan Union) Order, 1948.

2. It is hereby ordered that Section 20 of the Finance Act, 1894, as in force in Northern Ireland, shall apply, as respects death duties in Northern Ireland, to the Malayan Union as from the first day of April, 1946.

E. C. E. Leadbitter.

EXPLANATORY NOTE

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The Order applies the provisions of Section 20 of the Finance Act, 1894, to the Malayan Union. Section 20 provides by way of Order in Council for relief from double death duties within the Commonwealth and Empire in the case of 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 Order is effective from the 1st April, 1946 to the 1st February, 1948, when the Federation of Malaya, comprising the same States and Settlements, was established.

(a) S.R. & O. 1922 (No. 80) p. 701.