PART II

(a) Cyprus Courts of Justice Order, 1927.

(b) Cyprus Currency Notes Order in Council, 1928.

(c) Cyprus Evcaf (Mohammedan Religious Property Administration) Order in Council, 1928.

Cyprus Criminal Code Order in Council, 1928.

(d) Cyprus Pensions Order in Council, 1929.

(e) Cyprus Pensions (Amendment) Order in Council, 1931.

(f) Cyprus Courts of Justice Amendment Order, 1931.

DEATH DUTIES

FEDERATION OF MALAYA

The Death Duties (Relief against Double Duty) (Federation of Malaya) Order, 1949

1949 No. 364

Made - - - - 4th March, 1949

At the Court at Buckingham Palace, the 4th day of March, 1949

Present,

The King's Most Excellent Majesty in Council

Whereas by the Federation of Malaya Order in Council, 1948(g), it was provided that the Malayan Union Order in Council, 1946(h), should be revoked and that, as from the first day of February, 1948, there should be established a Federation, comprising the Malay States of Johore, Pehang, 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 known as the Federation of Malaya :

And Whereas by subsection (3) of Section 20 of the Finance Act, 1894(i), as modified by Article 14 of the Government of Ireland (Adaptation of the Taxing Acts) Order, 1922(j), and by Article 2 of the Irish Free State (Consequential Adaptation of Enactments) Order, 1923(k), 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 :

(a) S.R. & O. 1927, p. 1843.
(b) S.R. & O. 1928, p. 1403.
(c) S.R. & O. 1928, p. 1392.
(d) S.R. & O. 1929, p. 1444.
(e) S.R. & O. 1931, p. 1538.
(f) S.R. & O. 1931, p. 1540.
(g) S.I. 1948 (No. 108) I, p. 1231.
(h) S.R. & O. 1946 (No. 463) I, p. 543.
(i) 57 & 58 Vict. c. 30.
(j) S.R. & O. 1922 (No. 80) p. 701.
(k) S.R. & O. 1923 (No. 405) p. 400.

And Whereas His Majesty is satisfied that by the law of the Federation of Malaya either no duty is leviable in respect of property situate in Great Britain when passing on death or that the law as respects the duty so leviable 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 Federation of Malaya 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) (Federation of Malaya) Order, 1949.

2. It is hereby ordered that Section 20 of the Finance Act, 1894, shall apply to the Federation of Malaya as from the first day of February, 1948.

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 Federation of Malaya. 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.

SINGAPORE

The Death Duties (Relief against Double Duty) (Singapore) Order, 1949

1949 No. 369

Made - - - - 4th March, 1949

At the Court at Buckingham Palace, the 4th day of March, 1949

Present,

The King's Most Excellent Majesty in Council

Whereas by the Singapore Colony Order in Council, 1946(a), it was provided that, as from the first day of April, 1946, the Island of Singapore and its dependencies, the Cocos or Keeling Islands and Christmas Island, should be governed and administered as a separate Colony to be called the Colony of Singapore :

(a) S.R. & O. 1946 (No. 464) I, p. 1539.