pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

1. Subsection (1) of section eleven of the Dangerous Drugs Act, 1951, shall cease to apply to the drugs specified in the Schedule to this Order.

2. This Order may be cited as the Dangerous Drugs Act, 1951 (Relaxation) Order, 1959, and shall come into operation on the first day of January, 1960.

W. G. Agnew.

SCHEDULE

Norcodeine;
Normorphine.

DEATH DUTIES

1959 No. 294

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

Made - - - - 20th 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 Great Britain 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 Article 2 of the Irish Free State (Consequential Adaptation of Enactments) Order, 1923(c), 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 (Relief against Double Duty) (Ghana) Order, 1959.

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

W. G. Agnew.

EXPLANATORY NOTE

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

This Order applies the provisions of Section 20 of the Finance Act, 1894, to Ghana. Section 20 provides that, where Estate Duty is levied in Great Britain 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 Great Britain, 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).
(c) S.R. & O. 1923/405 (Rev. X, p. 298: 1923, p. 400).