1952 No. 1861

The Dangerous Drugs Act (Relaxation) Order, 1952

Made - - - - 21*st October*, 1952
Coming into Operation 1*st November*, 1952

At the Court at Buckingham Palace, the 21st day of October, 1952

Present,

The Queen's Most Excellent Majesty in Council

Whereas by subsection (1) of section eleven of the Dangerous Drugs Act, 1951(a), it is provided that it shall not be lawful for any person in the United Kingdom to trade in or manufacture for the purpose of trade any products obtained from any of the phenanthrene alkaloids of opium or from the ecgonine alkaloids of the coca leaf, not being a product which was on the thirteenth day of July, nineteen hundred and thirty-one, being used for medical or scientific purposes, and that Her Majesty may, if satisfied as respects any such product that it is of medical or scientific value, by Order in Council direct that the subsection shall cease to apply to that product:

And Whereas Her Majesty is satisfied that the drug N-Allylnormorphine, being a product obtained from morphine, one of the phenanthrene alkaloids of opium, which was not on the said date being used for medical or scientific purposes, is of medical value:

Now, therefore, Her Majesty, in pursuance of the power conferred upon Her by subsection (1) of section eleven of the Dangerous Drugs Act, 1951, is 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 drug N-Allylnormorphine.

2. This Order may be cited as the Dangerous Drugs Act (Relaxation) Order, 1952, and shall come into operation on the first day of November, 1952.

F. J. Fernau.

DEATH DUTIES

1952 No. 157

The Death Duties (Relief against Double Duty) (North Borneo) Order, 1952

Made - - - - 30*th January*, 1952

At the Court at Buckingham Palace, the 30th day of January, 1952

Present,

The King's Most Excellent Majesty in Council

Whereas by subsection (3) of Section 20 of the Finance Act, 1894(b), as modified by Article 14 of the Government of Ireland (Adaptation of the Taxing Acts) Order, 1922(c), and by Article 2 of the Irish Free State

(a) 14 & 15 Geo. 6. c. 48. (b) 57 & 58 Vict. c. 30.
(c) S.R. & O. 1922/80; Rev. XVI, p. 978; 1922, p. 701.

(Consequential Adaptation of Enactments) Order, 1923(a), 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:

And Whereas His Majesty is satisfied that the law of the Colony of North Borneo as respects the duty leviable in respect of property situate in Great Britain 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 to the Colony of North Borneo 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) (North Borneo) Order, 1952.

2. It is hereby ordered that Section 20 of the Finance Act, 1894, shall apply to the Colony of North Borneo as respects Estate Duty payable in Great Britain.

F. J. Fernau.

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 North Borneo. 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 "British possession" 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 "British possession" 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.

1952 No. 156

The Death Duties (Northern Ireland) (Relief against Double Duty) (North Borneo) Order, 1952

Made - - - - 30*th January,* 1952

At the Court at Buckingham Palace, the 30th day of January, 1952

Present,

The King's Most Excellent Majesty in Council

Whereas by subsection (3) of Section 20 of the Finance Act, 1894(b), it is enacted that His Majesty may, by Order in Council, apply that Section

(a) S.R. & O. 1923/405; Rev. X, p. 298; 1923, p. 400. (b) 57 & 58 Vict. c. 30.