# DEATH DUTIES

## 1953 No. 1684

## The Death Duties (Revocation of Relief against Double Duty) (India) Order, 1953

*Made - - - - 19th November,* 1953

At the Court at Buckingham Palace, the 19th day of November, 1953

Present,

The Queen's Most Excellent Majesty in Council

Whereas Her late Majesty Queen Victoria, being satisfied that by the law of British India no duty was leviable in respect of property situate in the United Kingdom, when passing on death, was pleased by an Order in Council bearing date the 2nd day of February, 1895(a), to apply Section 20 of the Finance Act, 1894(b), to British India:

And Whereas by virtue of subsection (1) of Section 18 of the Indian Independence Act, 1947(c), references in that Order in Council to British India are to be construed as references to India and Pakistan:

And Whereas by virtue of Article 14 of the Government of Ireland (Adaptation of the Taxing Acts) Order, 1922(d), and of Article 2 of the Irish Free State (Consequential Adaptation of Enactments) Order, 1923(e), the reference to the United Kingdom in the aforesaid Section 20 of the Finance Act, 1894, is to be construed in the application of the provisions of that Section to Great Britain as a reference to Great Britain:

And Whereas by the aforesaid Section 20 of the Finance Act, 1894, it is, amongst other things, enacted that Her Majesty in Council may revoke any Order made under that Section applying its provisions to any British possession where it appears that the law of such British possession has been so altered that it would not authorise the making of such an Order:

And Whereas the law of India has been so altered as aforesaid and it is expedient to revoke the aforesaid Order in Council in so far as it applies the provisions of the aforesaid Section 20 of the Finance Act, 1894, to India:

Now, therefore, Her Majesty, by virtue and in exercise of the power vested in Her by Section 20 of the Finance Act, 1894, 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 (Revocation of Relief against Double Duty) (India) Order, 1953.

**2.** The provisions of the Order of the 2nd day of February, 1895, in so far as they apply Section 20 of the Finance Act, 1894, to India, are hereby revoked as respects Estate Duty payable in Great Britain on deaths occurring on or after the 20th day of November, 1953.

*W. G. Agnew.*

(a) S.R. & O. 1895/60; Rev. V, p. 666; 1895, p. 123. (b) 57 & 58 Vict. c. 30.
(c) 10 & 11 Geo. 6. c. 30. (d) S.R. & O. 1922/80; Rev. XVI, p. 978; 1922, p. 701.
(e) S.R. & O. 1923/405; Rev. X, p. 298; 1923, p. 400.

EXPLANATORY NOTE

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

Section 20 of the Finance Act, 1894, provides by way of Order in Council for relief from double death duties in the case of property situate in any "British possession" which does not levy duty on property situated in the United Kingdom or in which a reciprocal allowance is made. The Section provides for revocation of an Order in Council made under its terms where it appears that the law of the "British possession" has been so altered that it would not allow of the making of an Order.

This Order revokes the Order in Council dated 2nd February, 1895, in so far as that Order applied the provisions of Section 20 of the Finance Act, 1894, to Great Britain and India.

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## 1953 No. 1685

# The Death Duties (Northern Ireland) (Revocation of Relief against Double Duty) (India) Order, 1953

*Made - - - - 19th November,* 1953

At the Court at Buckingham Palace, the 19th day of November, 1953

Present,

The Queen's Most Excellent Majesty in Council

Whereas Her late Majesty Queen Victoria, being satisfied that by the law of British India no duty was leviable in respect of property situate in the United Kingdom, when passing on death, was pleased by an Order in Council bearing date the 2nd day of February, 1895(a), to apply Section 20 of the Finance Act, 1894(b), to British India:

And Whereas by virtue of subsection (1) of Section 18 of the Indian Independence Act, 1947(c), references in that Order in Council to British India are to be construed as references to India and Pakistan:

And Whereas by virtue of Article 14 of the Government of Ireland (Adaptation of the Taxing Acts) Order, 1922(d), the reference to the United Kingdom in the aforesaid Section 20 of the Finance Act, 1894, is to be construed in the application of the provisions of that Section to Northern Ireland as a reference to Northern Ireland:

And Whereas by the aforesaid Section 20 of the Finance Act, 1894, it is, amongst other things, enacted that Her Majesty in Council may revoke any Order made under that Section applying its provisions to any British possession where it appears that the law of such British possession has been so altered that it would not authorise the making of such an Order:

And Whereas the law of India has been so altered as aforesaid and it is expedient to revoke the aforesaid Order in Council in so far as it applies the provisions of the aforesaid Section 20 of the Finance Act, 1894, to India:

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(a) S.R. & O. 1895/60; Rev. V, p. 666; 1895, p. 123. (b) 57 & 58 Vict. c. 30.
(c) 10 & 11 Geo. 6. c. 30. (d) S.R. & O. 1922/80; Rev. XVI, p. 978; 1922, p. 701.