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 Cyprus 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 Cyprus 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) (Cyprus) Order, 1951.

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

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 Colony of Cyprus. 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 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 Death Duties (Revocation of Relief against Double Duty) (Pakistan) Order, 1951

1951 No. 2129

Made - - - - 4th December, 1951

At the Court at Buckingham Palace, the 4th day of December, 1951

Present,

The King'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 His 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 Pakistan 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 Pakistan:

Now, therefore, His Majesty, by virtue and in exercise of the power vested in Him by Section 20 of the Finance Act, 1894, 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 (Revocation of Relief against Double Duty) (Pakistan) Order, 1951.

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 Pakistan, are hereby revoked as respects Estate Duty payable in Great Britain on deaths occurring on or after the 5th day of December, 1951.

F. J. Fernau.

EXPLANATORY NOTE

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

The 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 Pakistan.

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.

The reason for the revocation to which reference is made in the first paragraph of this Note is that the present death duty law of Pakistan charges duty in certain circumstances on property in Great Britain, but does not provide any allowance in Pakistan in respect of duty paid in Great Britain on that property.

(a) S.R. & O. 1895 (No. 60) p. 123. (b) 57 & 58 Vict. c. 30. (c) 10 & 11 Geo. 6. c. 30.
(d) S.R. & O. 1922 (No. 80) p. 701. (e) S.R. & O. 1923 (No. 405) p. 400.