6. These Regulations may be cited as the Dangerous Drugs Regulations, 1950, and shall come into operation on the first day of April, 1950.

J. Chuter Ede,
One of His Majesty's Principal Secretaries of State.

Home Office,
Whitehall.
20th March, 1950.

EXPLANATORY NOTE

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

The amendments made by Regulation 1 are consequential on the passing of the Veterinary Surgeons Act, 1948. Regulation 2 consolidates the existing provisions as to the classes of persons authorised to possess and supply drugs, and amends them in relation to hospitals by further restricting the class of persons employed as dispensers who are not registered pharmacists, and by adding, subject to specified safeguards, sisters in charge of wards or outpatients' departments. The amendment made by Regulation 3 (1) authorises midwives to possess and administer pethidine for the purposes of their profession, subject to specified conditions and requirements. Regulations 3 (2) and 4 are consequential. Regulation 5 removes certain preparations of diamorphine from the list of drugs exempted from the Regulations.

DEATH DUTIES

The Double Taxation Relief (Estate Duty) (Netherlands) Order, 1950

1950 No. 1197

Made - - - - 21*st July,* 1950

At the Court at Buckingham Palace, the 21st day of July, 1950

Present,

The King's Most Excellent Majesty in Council

Whereas it is provided by subsection (1) of section seventy-seven of the Finance Act, 1948(a) that if His Majesty by Order in Council declares that arrangements specified in the Order have been made with the Government of any territory outside the United Kingdom, the laws of which do not provide for a duty similar to estate duty, with a view to affording relief from double taxation in relation to estate duty payable under the laws of the United Kingdom and any duty leviable on or by reference to death imposed

(a) 11 & 12 Geo. 6. c. 49.

under the laws of that territory, and that it is expedient that those arrangements should have effect, the arrangements shall have effect to the extent specified in that subsection:

And Whereas a draft of this Order was laid before the Commons House of Parliament in accordance with the provisions of subsection (4) of the said section seventy-seven and an Address has been presented to His Majesty by that House praying that an Order may be made in the terms of this Order:

Now, therefore, His Majesty, in exercise of the powers conferred on Him by subsection (1) of the said section seventy-seven and of all other powers enabling Him in that behalf, 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 Double Taxation Relief (Estate Duty) (Netherlands) Order, 1950.

2. It is hereby declared—

(*a*) that the arrangements specified in the Convention set out in the Schedule to this Order have been made with Her Majesty the Queen of the Netherlands with a view to affording relief from double taxation in relation to estate duty payable under the laws of the United Kingdom and succession duty leviable on or by reference to death imposed under the laws of the Netherlands; and

(*b*) that it is expedient that those arrangements should have effect.

E. C. E. Leadbitter.

SCHEDULE

CONVENTION BETWEEN HIS MAJESTY IN RESPECT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND HER MAJESTY THE QUEEN OF THE NETHERLANDS FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO DUTIES ON THE ESTATES OF DECEASED PERSONS.

His Majesty the King of Great Britain, Ireland and the British Dominions beyond the Seas, and Her Majesty the Queen of the Netherlands,

Desiring to conclude a Convention for the avoidance of double taxation with respect to duties on property passing on the deaths of deceased persons,

Have appointed for that purpose as their Plenipotentiaries:

His Majesty the King of Great Britain, Ireland and the British Dominions beyond the Seas:

For the United Kingdom of Great Britain and Northern Ireland:

The Right Honourable Ernest Bevin, M.P., His Principal Secretary of State for Foreign Affairs;

Her Majesty the Queen of the Netherlands:

For the Kingdom of the Netherlands:

His Excellency Jonkheer E. Michiels van Verduynen, Her Ambassador Extraordinary and Plenipotentiary in London;

Who, having exhibited their respective full powers, found in good and due form, have agreed as follows:—

ARTICLE I

(1) The duties which are the subject of the present Convention are:

(*a*) In the United Kingdom, the estate duty imposed in Great Britain, and

(*b*) In the Netherlands, the succession duty imposed in the Netherlands.

(2) The present Convention shall also apply to any other duties substantially similar in character to either duty which may be imposed in Great Britain or the Netherlands subsequently to the date of signature of the present Convention or in any territory to which the present Convention applies under Article VII.

ARTICLE II

(1) In the present Convention, unless the context otherwise requires:

(*a*) The term "United Kingdom" means Great Britain and Northern Ireland.

(*b*) The term "Great Britain" means England, Wales and Scotland and does not include the Channel Islands or the Isle of Man.

(*c*) The term "Netherlands" means the Kingdom of the Netherlands in Europe.

(*d*) The term "territory," when used in relation to one or the other High Contracting Party, means Great Britain or the Netherlands, as the context requires.

(*e*) The term "duty" means the estate duty imposed in Great Britain or the succession duty imposed in the Netherlands, as the context requires.

(2) In the application of the provisions of the present Convention by one of the High Contracting Parties, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws in force in the territory of that Party relating to the duties which are the subject of the present Convention.

ARTICLE III

(1) For the purposes of the present Convention, the question whether a deceased person was domiciled in any part of the territory of one of the High Contracting Parties at the time of his death shall be determined in accordance with the law in force in that territory.

(2) Where a person dies domiciled in any part of the territory of one High Contracting Party, the situs of any of the following rights or interests, legal or equitable, which for the purpose of duty form or are deemed to form part of the estate of such person or pass or are deemed to pass on his death, shall, for the purposes of the imposition of duty, be determined exclusively in accordance with the following rules, but in cases not within such rules the situs of such rights or interests shall be determined for these purposes in accordance with the laws in force in the territory of the other High Contracting Party:

(*a*) Rights or interests (otherwise than by way of security) in or over immovable property shall be deemed to be situated at the place where such property is located;

(*b*) Rights or interests (otherwise than by way of security) in or over tangible movable property, other than such property for which specific provision is hereinafter made, and in or over bank or currency notes, other forms of currency recognised as legal tender in the place of issue, negotiable bills of exchange and negotiable promissory notes, shall be deemed to be situated at the place where such property, notes, currency or documents are located at the time of death, or, if *in transitu*, at the place of destination;

(*c*) Debts, secured or unsecured, including securities issued by any government, municipality or public authority, and debentures and debenture stock issued by any company, but excluding the forms of indebtedness for which specific provision is made herein, shall be deemed to be situated at the place where the deceased person was domiciled at the time of his death;

(*d*) Shares or stock in a company (including shares or stock held by a nominee, whether the beneficial ownership is evidenced by scrip certificates or otherwise) shall be deemed to be situated at the place in or under the laws of which the company was incorporated;

(*e*) Monies payable under a policy of assurance or insurance shall be deemed to be situated at the place where the deceased person was domiciled at the time of his death;

(*f*) Ships and aircraft and shares thereof shall be deemed to be situated at the place of registration of the ship or aircraft;

(*g*) Goodwill as a trade, business or professional asset shall be deemed to be situated at the place where the trade, business or profession to which it pertains is carried on;

(*h*) Patents, trade marks and designs shall be deemed to be situated at the place where they are registered ;

(*i*) Copyright, franchises, and rights or licences to use any copyrighted material, patent, trade mark or design shall be deemed to be situated at the place where the rights arising therefrom are exercisable ;

(*j*) Rights or causes of action *ex delicto* surviving for the benefit of an estate of a deceased person shall be deemed to be situated at the place where such rights or causes of action arose ;

(*k*) Judgment debts shall be deemed to be situated at the place where the judgment is recorded :

provided that if, apart from this paragraph, duty would be imposed in the territory of one High Contracting Party on any property which is situated therein, and passes under a disposition not governed by the law in force therein, this paragraph shall not apply to such property, unless, by reason of its application or otherwise, duty is imposed or would but for some specific exemption be imposed thereon in the territory of the other High Contracting Party.

ARTICLE IV

(1) In determining the amount on which duty is to be computed, permitted deductions shall be allowed in accordance with the law in force in the territory in which the duty is imposed.

(2) Where duty is imposed in the territory of one High Contracting Party on the death of a person who at the time of his death was not domiciled in any part of that territory but was domiciled in any part of the territory of the other High Contracting Party, no account shall be taken, in determining the amount or rate of such duty, of property situated outside the former territory :

provided that this paragraph shall not apply as respects duty imposed :

(*a*) in the Netherlands in the case of a person of Netherlands nationality who, having relinquished his domicile in the Netherlands within ten years of his death, died domiciled in any part of Great Britain ; or

(*b*) in Great Britain in the case of property passing under a disposition governed by the law of Great Britain.

ARTICLE V

(1) Any claim for a refund of duty founded on the provisions of the present Convention shall be made within six years from the date of the death of the deceased person in respect of whose estate the claim is made, or, in the case of an interest in expectancy where payment of duty is deferred until the date on which the interest falls into possession, within six years from that date.

(2) Any such refund shall be made without payment of interest on the amount so refunded.

ARTICLE VI

(1) The present Convention may be extended, either in its entirety or with modifications, to any territory of one of the High Contracting Parties to which this Article applies and which imposes duties substantially similar in character to those which are the subject of the present Convention, and any such extension shall take effect from such date and subject to such modifications and conditions (including conditions as to termination) as may be specified and agreed between the High Contracting Parties in notes to be exchanged for this purpose.

(2) The termination in respect of the Netherlands or the United Kingdom of the present Convention under Article IX shall, unless otherwise expressly agreed by both High Contracting Parties, terminate the application of the present Convention to any territory to which the Convention has been extended under this Article.

(3) The territories to which this Article applies are:

(*a*) in relation to His Majesty the King of Great Britain, Ireland and the British Dominions beyond the Seas:

Any territory other than the United Kingdom for whose foreign relations the United Kingdom is responsible.

(*b*) in relation to Her Majesty the Queen of the Netherlands:

Any territory other than the Netherlands for whose foreign relations the Netherlands is responsible.

ARTICLE VII

The present Convention shall apply in relation to the estate duty imposed in Northern Ireland as it applies in relation to the estate duty imposed in Great Britain, but shall be separately terminable in respect of Northern Ireland subject to such conditions as may be specified and agreed between the High Contracting Parties in notes to be exchanged for this purpose.

ARTICLE VIII

(1) The present Convention shall be ratified and the instruments of ratification shall be exchanged at London as soon as possible.

(2) The present Convention shall be effective only as to the property passing on the deaths of persons dying on or after the first day of July, 1948.

ARTICLE IX

The present Convention shall continue in effect indefinitely, but either of the High Contracting Parties may, on or before the 30th June in any calendar year not earlier than the year 1952, give to the other High Contracting Party, through diplomatic channels, written notice of termination and, in such event, the present Convention shall cease to be effective as to the property passing on the deaths of persons dying on or after the date (not being less than sixty days after the date of such notice) specified in such notice, or, if no date is specified, on or after the sixtieth day after the date of such notice.

In witness whereof the above-mentioned Plenipotentiaries have signed the present Convention and have affixed thereto their seals.

Done at London in duplicate, in the English and Netherlands languages, both texts being equally authentic, on the 15th day of October, 1948.

(L.S.) ERNEST BEVIN.

(L.S.) E. MICHIELS VAN VERDUYNEN.

EXPLANATORY NOTE

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

The Convention with the Netherlands which is scheduled to this Order, relates to the estate duty imposed in Great Britain and the succession duty imposed in the Netherlands and to any other duties of a substantially similar character which may be imposed by either country.

Article III of the Convention provides a code of rules for determining the situs of the main categories of property which may pass on the death of a person who dies domiciled in either country. Thus, under Rule (*d*), the situs of shares or stock in a company is to be the place of incorporation of the company. Under Rules (*c*) and (*e*), on the other hand, the situs of debts (including government securities and company debentures) and of an insurance policy on the deceased's life is to follow the domicile.

The Convention applies to the estate duty (separate from British estate duty) which is imposed in Northern Ireland.

The Convention is effective only as regards the estates of persons who die on or after 1st July, 1948.