CHAPTER 7.

An Act to authorize the imposition of estate duties in India and to make provision as to the distribution of the net proceeds thereof. [7th March 1945.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :—

Power to impose, and distribution of proceeds of, estate duty.

1.—(1) In the Seventh Schedule to the Government of India Act, 1935, after paragraph 56 of the Federal Legislative List there shall be inserted the following paragraph :—

" 56A. Estate duty in respect of property other than agricultural land " ;

26 Geo. 5. & 1 Edw. 8. c. 2.

and after paragraph 43 of the Provincial Legislative List, there shall be inserted the following paragraph :—

" 43A. Estate duty in respect of agricultural land ".

(2) In section one hundred and thirty seven of the said Act (which provides for the distribution to the Provinces of the proceeds of certain taxes) after the words " Duties in respect of succession to property other than agricultural land," there shall be inserted the words " estate duty in respect of property other than agricultural land,".

(3) In subsection (2) of section three hundred and eleven of the said Act, before the definition of " existing Indian law " there shall be inserted the following definition :—

" ' estate duty ' means a duty to be assessed on or by reference to the principal value, ascertained in accordance with such rules as may be prescribed by or under the Federal or Provincial laws relating to the duty, of all property passing upon death or deemed, under the provisions of the said laws, so to pass ".

Short title and printing.

2.—(1) This Act may be cited as the India (Estate Duty) Act, 1945.

(2) A copy of the Government of India Act, 1935, giving effect to :—

(*a*) the amendments mentioned in subsection (2) of section six of the India (Miscellaneous Provisions) Act, 1944 ; and

7 & 8 Geo. 6. c. 38.

(*b*) the amendments made by this Act

shall be prepared and certified by the Clerk of the Parliaments, and deposited with the Rolls of Parliament, and His Majesty's printer shall print in accordance with the copy so certified all copies of the Government of India Act, 1935, which are printed after the said copy has been so prepared, certified and deposited.