2. It is hereby ordered that Section 20 of the Finance Act, 1894, as in force in Northern Ireland, shall apply, as respects Estate Duty payable in Northern Ireland, 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 the United Kingdom 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 Northern Ireland 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 Northern Ireland on that property.

The Death Duties (Northern Ireland) (Revocation of Relief against Double Duty) (Pakistan) Order, 1951

1951 No. 2130

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**), 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 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:

(**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.

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 (Northern Ireland) (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 Northern Ireland 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 Northern Ireland 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 Northern Ireland but does not provide any allowance in Pakistan in respect of the duty paid in Northern Ireland on that property.

The Death Duties (Relief against Double Duty) (Cyprus) Order, 1951

1951 No. 970

Made - - - - 31*st May*, 1951

At the Court at Buckingham Palace, the 31st day of May, 1951

Present,

The King's Most Excellent Majesty in Council

Whereas by subsection (3) of Section 20 of the Finance Act, 1894(a), as modified by Article 14 of the Government of Ireland (Adaptation of the Taxing Acts) Order, 1922(b), and by Article 2 of the Irish Free State (Consequential Adaptation of Enactments) Order, 1923(c), it is provided that His

(a) 57 & 58 Vict. c. 30. (b) S.R. & O. 1922 (No. 80) p. 701.
(c) S.R. & O. 1923 (No. 405) p. 400.