



I assent.

C. Douglas Jones

Officer Administering the
Government.

October
16th September, 1934.

BRITISH GUIANA.

ORDINANCE NO. 30 OF 1934.

AN ORDINANCE to amend the Estate Duty Ordinance, Chapter 44. A.D. 1934.

BE it enacted by the Governor of British Guiana, with the advice and consent of the Legislative Council thereof, as follows :—

1. This Ordinance may be cited as the Estate Duty (Amendment) Ordinance, 1934, and shall be construed with the Estate Duty Ordinance, hereinafter referred to as the Principal Ordinance. Short Title
Cap. 44.

2.—(1) For determining the rate of estate duty to be paid on any property passing on the death of the deceased, all property so passing shall be aggregated so as to form one estate, and the duty shall be levied at the proper graduated rate on the net value thereof. Aggregation
of property
to form one
estate for
purpose of
estate duty.

(2) In determining the rate of estate duty chargeable, the value of all the movable and immovable property of the deceased situate outside of the Colony shall be included as well as the value of the property of the deceased within the Colony.

Exception as to property in the United Kingdom and British Possessions.

3.—(1) Where the Registrar is satisfied that in the United Kingdom, or in any British Possession to which this section applies, estate duty is payable by reason of a death in respect of any property situate in the United Kingdom, or in such possession and passing on such death, he shall allow a sum equal to the amount of that duty to be deducted from the estate duty payable in respect of that property on the same death.

(2) No such deduction as is provided for in this section shall be made until and unless the duty so payable in the United Kingdom or British Possession has been actually paid, and in the meantime the full amount of estate duty shall be assessed and payable, and on payment of the duty in the United Kingdom or British Possession a refund of the amount thereof shall be made accordingly in the same manner as in the case of duty paid in excess.

(3) The Governor in Council may, by proclamation in the *Gazette* apply this section to any British Possession, where he is satisfied that, by the law of such Possession, either no duty is leviable in respect of property situate in such Possession when passing on death, or that the law of such Possession as respects any duty so leviable is to the like effect as the provisions contained in subsection (1) of this section.

(4) The Governor in Council may revoke any such proclamation, where it appears that the law of the British Possession has been so altered that it would not authorise the making of a proclamation under this section.

Property in a foreign country.

(5) Where any property passing on the death of the deceased is situate in a foreign country, and the Registrar is satisfied that by reason of such death any duty is payable in that foreign country in respect of that property, he shall make an allowance of the amount of that duty from the value of the property.

Mode of determining situation of property.
57 & 58 Vic.
Ch. 30.

(6) For the purpose of this section, and of section twenty of the Finance Act, 1894, of the United Kingdom the local situation of any property shall be determined in accordance with the law in force, for the time being, in Great Britain or Northern Ireland, as the case may require.

(7) In this section the expression "British Possession" includes a British protectorate and a protected state and any territory in respect of which a mandate on behalf of the League of Nations has been accepted by His Majesty and is being exercised by His Majesty's Government in the United Kingdom.

A D. 1934.]

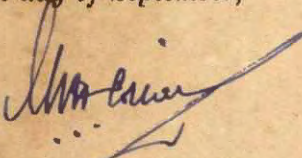
ESTATE DUTY.

[No. 30.]

4. The proviso to sub-section (2) of section nine of the Estate Duty Ordinance is hereby repealed.

Repeal of
proviso to
sub-section
(2) of section
9 of Cap. 44.

*Passed by the Legislative Council this 11th day of September,
1934.*



Clerk of the Council.

(M.P. 1379/33).

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