

## CHAPTER 302.

## ESTATE DUTY (DEATHS ON SERVICE).

## ARRANGEMENT OF SECTIONS.

## SECTION.

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## CHAPTER 302.

## ESTATE DUTY (DEATHS ON SERVICE).

15 of 1944.

**An Ordinance to provide for the remission, or partial remission, of Estate Duty in the cases of persons killed on service.**

[17TH JUNE, 1944.]

Short title.

1. This Ordinance may be cited as the Estate Duty (Deaths on Service) Ordinance.

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2. In its application to the estates of deceased persons to whom this Ordinance applies, the Estate Duty Ordinance shall be subject to the modifications hereinafter set out but, except as herein provided, the Estate Duty Ordinance shall apply to the estates of all such persons to the same extent as if this Ordinance had not been enacted.

Interpretation.

3. In this Ordinance any reference to a widow shall, in the case of a married woman whose husband survives her, be deemed to include a reference to the surviving husband.

Remission of estate duty in cases of persons killed on service.

4. (1) Where any person—

(a) dies from wounds inflicted, accident suffered, or disease contracted, within three years of death, while on active service against an enemy, whether at sea, on land or in the air, or on service which, in the opinion of the Governor in Council, is of a warlike nature or which involves risks similar to those incurred on active service, and was, when the

wounds were inflicted, the accident occurred or the disease was contracted, subject to any naval, military or air force law; or

(b) not being a person included in the preceding paragraph, dies from injuries received within three years of his death and such injuries were, in the opinion of the Governor in Council, caused by the operations of war,

the Governor may remit, or if the estate duty has already been paid, repay in any case he thinks fit the whole or any part of the estate duty imposed under the Estate Duty Ordinance in respect of property passing upon the death of the deceased to his widow or lineal descendants or lineal ancestors, or to his brothers or sisters, or to the descendants of any such brothers or sisters, (hereinafter in this section together referred to as "the beneficiaries") not exceeding the amounts prescribed in the subsection next following.

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(2) The maximum amount which may be remitted or repaid under the preceding subsection shall be—

(a) where the value for the purpose of estate duty of the property passing to the beneficiaries does not exceed twenty-five thousand dollars, the whole of the estate duty in respect of that property; and

(b) where the said value exceeds twenty-five thousand dollars—

(i) in respect of the first twenty-five thousand dollars, the whole of the estate duty; and

(ii) in respect of the remainder, an amount not exceeding one-half of the estate duty payable under the Estate Duty Ordinance in respect of such remainder.

(3) The benefits of any relief granted under this section in respect of the first twenty-five thousand dollars shall be apportioned rateably among the several persons who would otherwise have paid the estate duty according to the amounts which they would so have paid and without regard to their respective rights of priority.

5. (1) Where the Governor is satisfied that estate duty leviable under the Estate Duty Ordinance has been, or is, payable on any property passing on the death of any person to whom section 4 of this Ordinance applies and that subsequently such estate duty has again become payable on the same property, or on any part thereof, passing on the death of some other person to whom section 4 of this Ordinance applies, the whole of

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such estate duty payable on such subsequent death in respect of the property so passing shall be remitted or, if such estate duty has been paid, repaid and the property shall not be aggregated with any other property passing on such subsequent death for the purpose of determining the rate of estate duty payable on such other property.

(2) This section shall apply whether or not on any such death any property passes to the widow, lineal descendants, lineal ancestors, brothers or sisters, or the descendants of any such brothers or sisters of the deceased.

Application.

6. The provisions of this Ordinance shall apply only in respect of deaths occurring on or after the 3rd September, 1939.

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