



SUPPLEMENT No. 2

TO

THE CYPRUS GAZETTE No. 3116 OF 18TH MAY, 1944.

LEGISLATION.

THE STATUTE LAWS OF CYPRUS

No. 16 OF 1944.

A LAW TO AMEND THE ESTATE DUTY LAW, 1942.

C. C. WOOLLEY,]
Governor.

[16th May, 1944.

BE it enacted by His Excellency the Governor and Commander-in-Chief of the Colony of Cyprus as follows :—

1. This Law may be cited as the Estate Duty (Amendment) Law, 1944, and shall be read as one with the Estate Duty Law, 1942, (hereinafter referred to as “ the principal Law ”), and the principal Law and this Law may together be cited as the Estate Duty Laws, 1942 and 1944.

Short title.
28 of 1942.

Insertion
of new
sections 19A,
19B, 19c and
19D in the
principal
Law.

2. The principal Law is hereby amended by the insertion therein immediately after section 19 of the following sections :—

“ Remission
of estate
duty in case
of persons
killed in war
or by opera-
tions of war.

19A.—(1) Where—

(a) any person dies from wounds inflicted, accident occurring, or disease contracted, within three years before death, while on active service against an enemy, whether on sea, land or air, or on service which, in the opinion of the Governor in Council, is of a warlike nature or involves the same risks as 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) any person, other than a person referred to in paragraph (a) of this sub-section, dies from injuries received within three years of his death and which were, in the opinion of the Governor in Council, caused by the operations of war,

the Governor may, if he thinks fit, remit, or in the case of estate duty already paid, repay, in any one case, the whole or any part of the estate duty leviable under this Law 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 the descendants of such brothers or sisters, not exceeding the following amounts :—

(i) where the value for the purpose of such estate duty of the property passing to the widow, lineal descendants, lineal ancestors, brothers or sisters or the descendants of such brothers or sisters does not exceed five thousand pounds, the whole of such estate duty in respect of that property, and

(ii) where the said value exceeds five thousand pounds—

(a) in respect of the first five thousand pounds the whole of estate duty ; and

(b) in respect of the remainder an amount not exceeding one-half of the estate duty leviable under this Law in respect of such remainder.

