



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.

(2) The benefits of the relief given by this section as respects the first five thousand pounds shall be apportioned rateably among the several persons who would otherwise bear such estate duty remitted or repaid according to the amounts which they would so bear and without regard to their respective rights of priority.

Remission of estate duty in case of property passing more than once owing to deaths caused by the war.

19B.—(1) Where the Governor is satisfied that estate duty leviable under this Law has become payable on any property passing on the death of any person to which section 19A of this Law applies and that subsequently such estate duty has again become payable on the same property or any part thereof passing on the death of some other person to which section 19A of this Law applies, the whole of such estate duty payable on such subsequent death in respect of the property so passing shall be remitted, or in case 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 such estate duty.

(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 such brothers or sisters, of the deceased.

'Widow' in sections 19A and 19B to include widower.

19C. In this Law 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.

Application of sections 19A, 19B and 19C.

19D. The provisions of sections 19A, 19B and 19C of this Law shall apply only in respect of deaths occurring on or after the first day of December, 1942."

16th May, 1944.

H. M. Foot,
Colonial Secretary.