

TRINIDAD AND TOBAGO.

No. 19.—1909

22nd November.

AN ORDINANCE to amend the Estate Duty Ordinance 1908.

[L.S.]

GEORGE R. LE HUNTE,

GOVERNOR.

8th December, 1909.

*Read with 25/08*

*22/1912*

*Order 45-17 1912*  
*Approved 33/7*

**B**E it enacted by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof as follows :—

Short title.

1. This Ordinance may be cited as the Estate Duty Ordinance 1909. It shall be read as one with the Estate Duty Ordinance 1908, hereinafter called the principal Ordinance. The principal Ordinance and this Ordinance may together be cited as the Estate Duty Ordinances 1908 and 1909.

Repeal.

2. Section 28 of the principal Ordinance is hereby repealed, and in lieu thereof shall be read the following :—

Apportionment of burden of duty paid.

28. As between the several persons beneficially interested in the property of a deceased person, all estate duty paid under this Ordinance in respect to such property shall be regarded as a debt incurred by the deceased person, and shall, unless such deceased person has otherwise directed by his will (if any), be apportioned among such persons in proportion to the values

of their interests in the property of such deceased person, and the rates of duty payable by each.

3. In lieu of the Schedule to the principal Ordinance <sup>Schedule of duties.</sup> shall be read the following :—

### SCHEDULE.

#### RATES OF ESTATE DUTY UNDER SECTION 13.

Where the principal value of the Estate				Estate Duty shall be payable at the rate per cent. of
Exceeds £	100 and does not exceed £	500...		£ 1.
"	500	"	"	1,000... 2.
"	1,000	"	"	2,000... 3.
"	2,000	"	"	3,000... 4.
"	3,000	"	"	4,000... 5.
"	4,000	"	"	5,000... 6.
"	5,000	"	"	6,000... 7.
"	6,000	"	"	7,000... 8.
"	7,000	"	"	8,000... 9.
"	8,000	"	"	10,000... 10.
Above	10,000	...	...	12.

For the purpose of this Schedule the expression "the Estate" is to be understood as meaning the whole or portion, as the case may be, passing to each person of all the property of the deceased situate outside the Colony as well as the property of the deceased within the Colony.

(a.) But when the whole or any portion of such Estate passes to the husband or wife of the deceased absolutely, no Estate Duty is payable on such whole or portion as the case may be.

(b.) When the whole or any portion of such Estate passes to the husband or wife of the deceased, otherwise than absolutely, or a lawful issue or ancestor of the deceased, one-half only of such rate is payable on such whole or portion, as the case may be, of the property chargeable with the duty.

(c.) When the whole or any portion of such Estate passes to any other person than the husband, wife, lawful issue, ancestor, or brother or sister, or the lawful issue of such brother or sister of the deceased, one-and-a-half times such rate is payable on such whole or portion, as the case may be, of the property chargeable with the duty.

Repeal. 4. Section 30 of the principal Ordinance is hereby repealed, and in lieu thereof shall be read the following :—

Repeal. 30. The Royal Order in Council relating to Legacy and Succession Duty dated 3rd February 1851, save and except Section 32 thereof (which shall be deemed to apply to this Ordinance), the Legacy Duty Ordinance No. 208 and Sections 104 to 107 (inclusive) of Ordinance No. 99 are hereby repealed.

Provided that this repeal shall not affect the validity or invalidity of anything done or suffered or any right accrued or liability incurred before or any proceeding pending or uncompleted at the commencement of this Ordinance.

No fee on declaration. 5. After the word "affirmation" in Section 5 of the principal Ordinance shall be read the words "and no fee shall be payable on any such declaration."

Com-  
mencement. 6. This Ordinance shall commence and come into operation on the day fixed by the Governor for the commencement of the principal Ordinance.

Passed in Council this twenty-second day of November in the year of Our Lord one thousand nine hundred and nine.

J. M. FARFAN,  
*Acting Clerk of the Council.*