

Amended by Ordce 11/1945

" " " 11/1946



TRINIDAD AND TOBAGO.

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[L.S.]

I ASSENT,

A. B. WRIGHT,

Acting Governor.

6th June, 1944.

AN ORDINANCE to make provision for relief from
Estate and Succession Duties in the case of persons
killed in war.

[8th June, 1944.]

Commencement.

ENACTED by the Governor of Trinidad and Tobago
with the advice and consent of the Legislative Council
thereof.

1. This Ordinance may be cited as the Estate and
Succession Duties (Killed in War) Ordinance, 1944, and
shall be read as one with the Estate and Succession Duties
Ordinance, as from time to time amended, which Ordinance
as so amended is hereinafter referred to as "the Principal
Ordinance."

Short title and
construction.
Ch. 33. No. 5.

Interpretation.

2. (1) In this Ordinance—

“death duties” includes estate and succession duties leviable under the Principal Ordinance ;
 “enemy” means any State at war with His Majesty ;

“lineal ancestors” of a deceased person includes the surviving mother of an illegitimate child ;

“lineal descendants” of a deceased person includes a descendant who is illegitimate or traces his descent through an illegitimate person ;

~~“the period of the present emergency” means the period beginning on the 3rd day of September, 1939, and ending on such date as may be declared by His Majesty, by Order in Council to be the date on which the emergency that was the occasion of the passing of the Emergency Powers (Defence) Acts, 1939 and 1940, has come to an end.~~

*Repealed & replaced
by sec. 2 of 11/46*

(2) Any reference in this Ordinance 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.

Persons killed
in war.**3. 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 while performing in the service of His Majesty any act or duty which, in the opinion of the Governor in Council, is of a warlike nature or involves the same risks as active service and where any such person 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 subsection, dies from injuries received during the period of the present emergency within three years before death, and which were, in the opinion of the Governor in Council, caused by the operations of war,

any such person shall be deemed for the purposes of this Ordinance to be a person killed in war.

4. (1) Where property passes or is deemed to pass upon the death of a person killed in war, the Governor may, if he thinks fit, remit, or in the case of duty already paid, repay, in any one case, to the widow of such person or his lineal descendants or lineal ancestors, or to his brothers or sisters or the descendants of such brothers and sisters, the whole or any part of the death duties in respect of such property not exceeding the following amounts:—

Remission of death duties in case of persons killed in war.

- (a) where the value for the purpose of 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 twenty thousand dollars, the whole of the death duties leviable in respect of that property, and
- (b) where the said value exceeds twenty thousand dollars—
 - (i) in respect of the first twenty thousand dollars the whole of the death duties; and
 - (ii) in respect of the remainder an amount not exceeding one-fourth of the death duties leviable under the Principal Ordinance in respect of such remainder.

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

5. Where the Governor is satisfied that duty leviable under the Principal Ordinance has become payable on any property passing on the death of any person killed in war and that subsequently such duty has again become payable on the same property or any part thereof passing on the death of some other person killed in war/ the

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

Amended by Sec. 2 of 1/45

whole of the duties payable on such subsequent death in respect of the property so passing shall be remitted, or in case such duties have 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 duty: Provided that, with respect to persons referred to in paragraph (a) of section 3 of this Ordinance, the provisions of this section shall have effect only in cases where such persons die from injuries received during the period of the present emergency.

Application
of Ordinance.

6. The foregoing provisions shall apply to the death of any person killed in war whether such death has occurred before or occurs after the passing of this Ordinance.

Passed in Council this nineteenth day of May, in the year of Our Lord one thousand nine hundred and forty-four.

W. J. BOOS,
Clerk of the Council.