

DEATH DUTIES

1957 No. 1522

The Double Taxation Relief (Estate Duty) (Pakistan) Order, 1957

Made - - - - - 23rd August, 1957

At the Court at Balmoral, the 23rd day of August, 1957

Present,

The Queen's Most Excellent Majesty in Council

Whereas a draft of this Order was laid before the Commons House of Parliament in accordance with the provisions of subsection (2) of section six of the Finance (No. 2) Act, 1945(a), and an Address has been presented to Her Majesty by that House praying that an Order may be made on the terms of this Order:

Now, therefore, Her Majesty, in exercise of the powers conferred upon Her Majesty by subsection (1) of section fifty-four of the said Act and of all other powers enabling Her in that behalf, is pleased, by and with the advice of Her Privy Council, to order, and it is hereby ordered, as follows:—

(1) This Order may be cited as the Double Taxation Relief (Estate Duty) (Pakistan) Order, 1957.

It is hereby declared—

(a) that the arrangements specified in the Agreement set out in the Schedule to this Order have been made with the Government of Pakistan with a view to affording relief from double taxation in relation to estate duty payable under the laws of the United Kingdom and duty of a similar character imposed under the laws of Pakistan; and

(b) that it is expedient that those arrangements should have effect.

W. G. Agnew.

(ine), ecgonine, oxycodone, deinone and dihydrobenzylmorphine, codeine oxide derivatives, and any

ny derivatives of ecgonine

graph 1 of this Schedule to comprise its salts and substance containing it

hat drug is contained in substances specified in the

e Order in Council dated the 1st day of August 1957, subsection (2) of section 54 of the Finance (No. 2) Act, 1945(a), and an Address has been presented to Her Majesty by that House praying that an Order may be made on the terms of this Order:

intended to indicate

53, makes provision for the distribution of the drug regulations as amended by the list of these drugs. The principal purpose of these regulations is to prevent the sale of new drugs having a principal purpose of these regulations under the Dangerous Drugs Act, 1954, and several other Acts. This is effected by the Dangerous Drugs Regulations, 1954. Regulation 17 (1) of these Regulations provides that a separate register shall be kept with respect to each of these Regulations, and that the register need be kept only in such cases as are specified in the Regulations.

Certain relaxations are allowed under the regulations for authorised sellers of poisonous drugs supplied by them. It is intended that the relaxations are to be brought into effect by bringing statutory references to the Food and Drugs Act

- (o) Any other right or interest shall—
- (i) where the deceased person was domiciled at the date of his death in the territory of only one of the Contracting Governments, be deemed to be situated at the place determined by the law in force in the territory of the other Contracting Government;
 - (ii) where the deceased person was domiciled at the date of his death in the territory of both Contracting Governments, be deemed situated—
 - (aa) for the purposes of the imposition of duty in Great Britain, at the place determined by the law in force in England or Scotland, as the case may be, and
 - (bb) for the purposes of the imposition of duty in Pakistan, at the place determined by the law in force in Pakistan.

ARTICLE V

(1) Where a person at the time of his death was domiciled in some part of Great Britain and was not domiciled in some part of Pakistan, duty shall be imposed in Pakistan on any property which for the purposes of duty passed or is deemed to pass on his death unless that property

- (a) is situated in Great Britain, or
- (b) is settled property of which the deceased was life tenant where the settlement was domiciled in some part of Pakistan at the date on which the settlement took effect, or
- (c) passes under a devolution regulated by the law of some part of Pakistan, and, in determining the amount or rate of duty payable in Pakistan, property falling within sub-paragraph (a), (b) or (c) shall be disregarded.

(2) Where a person at the time of his death was domiciled in some part of Pakistan and was not domiciled in some part of Great Britain, duty shall be imposed in Great Britain on any property which for the purposes of duty passes or is deemed to pass on his death unless that property

- (a) is situated in Pakistan, or
- (b) passes under a disposition or devolution regulated by the law of some part of Great Britain;

and, in determining the amount or rate of duty payable in Great Britain, property not falling within sub-paragraph (a) or (b) shall be disregarded.

(3) In determining the amount on which duty is to be computed, normal deductions shall be allowed in accordance with the law in force in the territory in which the duty is imposed.

ARTICLE VI

(1) Where one Contracting Government imposes duty on any property which is not situated in its territory but is situated in the territory of the other Contracting Government, the former Government shall allow against so much of its duty (as otherwise computed) as is attributable to that property a credit (not exceeding the amount of the duty so attributable) equal to so much of the duty imposed by the other Contracting Government as is attributable to that property.

(2) Where each Contracting Government imposes duty on any property which is situated—

- (a) in the territories of both Governments, or
 - (b) outside those territories,
- each Government shall allow against so much of its duty (as otherwise computed) as is attributable to that property a credit which bears the same proportion to the amount of its duty so attributable or to the amount of duty imposed by the other Government as the amount of duty imposed by the other Government bears to the amount of duty imposed by the former Government.