

PARLIAMENT OF CEYLON

2nd Session 1971-72

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Estate Duty (Amendment)

Act, No. 34 of 1971

Date of Assent: September 30, 1971

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L. D.—O. 26/71.

AN ACT TO AMEND THE ESTATE DUTY ORDINANCE.

[Date of Assent: September 30, 1971]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the House of Representatives of Ceylon in this present Parliament assembled, in accordance with the provisions of section 33 of the Ceylon (Constitution) Order in Council, 1946, and by the authority of the same, as follows:—

1. This Act may be cited as the Estate Duty (Amendment) Act, No. 34 of 1971.

Short title.

2. Section 6 of the Estate Duty Ordinance, as amended by Act No. 6 of 1967, is hereby further amended in paragraph (h) of that section, by the substitution, for the words "otherwise on the death of the deceased;" to the end of that paragraph, of the following:—

Amendment of
section 6 of
Chapter 241.

"otherwise on the death of the deceased;
but shall not be deemed to include any immovable property gifted by last will to the Government of Ceylon by any person whose death occurs on or after the twenty-ninth day of July, 1966, if such gift has been accepted by that Government."