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FRIDAY, 6th OCTOBER, 1939.

AT THE COURT AT BUCKINGHAM
PALACE

The 28th day of September, 1939

Present

THE KING'S MOST EXCELLENT
MAJESTY

Lord President. Lord Atkin.
Earl of Lucan. Secretary Sir Kingsley
Wood.

Whereas by sub-section (3) of Section 20 of the Finance Act, 1894, it is enacted that His Majesty may, by Order in Council, apply that section to any British possession where His Majesty is satisfied that, by the law of such possession, either no duty is leviable in respect of property situate in the United Kingdom when passing on death, or that the law of such possession as respects any duty so leviable is to the like effect as the foregoing provisions of that section:

And whereas by Article 14 of the Government of Ireland (Adaptation of the Taxing Acts) Order, 1922, it is provided that the reference to the United Kingdom in the said Section 20 of the Finance Act, 1894, shall in the application of the provisions of that section to Northern Ireland, be construed as a reference to Northern Ireland:

And whereas by virtue of Section 5 of the Foreign Jurisdiction Act, 1890, and the First Schedule to that Act, as amended by the Foreign Jurisdiction Act, 1913, it is lawful for His Majesty in Council by Order to direct that Section 20 of the Finance Act, 1894, shall extend, with or without any

exceptions, adaptations or modifications in the Order mentioned, to any foreign country in which for the time being His Majesty has jurisdiction, and that thereupon the said section shall, to the extent of that jurisdiction, operate as if that country were a British possession:

And whereas His Majesty is satisfied that the law of Northern Rhodesia as respects the duty leviable in respect of property situate in Northern Ireland when passing on death is to the like effect as the provisions of subsection (1) of Section 20 of the Finance Act, 1894:

And whereas it is expedient that Section 20 of the Finance Act, 1894, should be extended and applied as respects death duties payable in Northern Ireland to Northern Rhodesia accordingly:

And whereas by treaty, grant, usage, sufferance and other lawful means His Majesty has power and jurisdiction in Northern Rhodesia:

Now, therefore, His Majesty, by virtue and in exercise of the powers conferred on Him by the Foreign Jurisdiction Acts, 1890 and 1913, and the Finance Act, 1894, and of all other powers enabling Him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, that Section 20 of the Finance Act, 1894, as in force in Northern Ireland, shall extend and apply, as respects death duties payable in Northern Ireland, to Northern Rhodesia as from the sixth day of January, one thousand nine hundred and thirty nine.

Rupert B. Howorth.