

# PARLIAMENT OF CEYLON

2nd Session 1961-62



## Estate Duty (Amendment) Act, No. 18 of 1962

*Date of Assent: May 26, 1962*

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*Estate Duty (Amendment) Act, No. 18 of 1962*

L. D.—O. 4/60.

AN ACT TO AMEND THE ESTATE DUTY ORDINANCE.

[Date of Assent: May 26, 1962]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Estate Duty (Amendment) Act, No. 18 of 1962.

Short title.

2. Section 6 of the Estate Duty Ordinance (hereinafter referred to as the "principal enactment"), as amended by Act No. 15 of 1959, is hereby amended in the proviso to paragraph (d) of that section, by the substitution, for paragraph (iv) of that proviso, of the following paragraph:—

Amendment of section 6 of Chapter 241.

" (iv) nothing herein contained shall apply to such gifts as are specified in sub-section (1) of section 21 of the Personal Tax Act, No. 14 of 1959, other than any gift specified in paragraph (b), paragraph (f), paragraph (h) or paragraph (i) of that sub-section;".

3. Section 48 of the principal enactment is hereby amended in sub-section (2) of that section by the substitution, in paragraph (a) of that sub-section, for all the words and figures from "in Ceylon" to "section 79, and ", of the words "in Ceylon, and".

Amendment of section 48 of the principal enactment.