STAMP ACT (CHAPTER 34)

STAMP (REMISSION OF ESTATE DUTY) ORDER

B.R.O.N. 23.4.28

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(1st July 2003)

Stamp

[2003 Ed.

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[Subsidiary]

SUBSIDIARY LEGISLATION

STAMP (REMISSION OF ESTATE DUTY) ORDER

ARRANGEMENT OF PARAGRAPHS

Paragraph

- 1. Citation.
- **2.** Remission of Estate Duty in certain cases.

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SUBSIDIARY LEGISLATION

Order under section 85(a)

STAMP (REMISSION OF ESTATE DUTY) ORDER

Commencement: 23rd April 1928

Citation.

1. This Order may be cited as the Stamp (Remission of Estate Duty) Order.

Remission of Estate Duty in certain cases.

2. There shall be remitted in favour of the executors and administrators of persons dying on or after the 1st day of January 1925 possessed of property situate in Great Britain, Northern Ireland or the Republic of Ireland and passing on such date so much of the amount payable on the affidavit and account of estate duty filed by such executor or administrator as is equivalent to the amount of the duty payable in Great Britain, Northern Ireland or the Republic of Ireland in respect of property situate in Great Britain, Northern Ireland or the Republic of Ireland and passing on the death of such deceased person.