

BASUTOLAND.

No. 20 of 1947.

(Promulgated 21st March, 1947.)

PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER
Entitled the Basutoland Death Duties (Amendment)
Proclamation, 1947.

Whereas it is expedient to amend the Basutoland Death Duties Proclamation, 1935, hereinafter referred to as "the principal law":

Now therefore under and by virtue of the powers in me vested I do hereby declare, proclaim and make known as follows:—

1. The following section, numbered *thirty-six* B, is hereby inserted immediately after section *thirty-six* A of the principal law as amended by Proclamation No. 66 of 1941:—

"Deduction in respect of duty payable in United Kingdom. 36 B. (1) Where estate duty is payable in Great Britain or Northern Ireland by reason of a death in respect of any property situate therein and passing on such death, a sum equal to the amount of that duty shall be deducted from the estate duty payable in the Territory in respect of that property on the same death.

(2) For the purposes of this section, and of section *twenty* of the Finance Act, 1894, of the United Kingdom, the local situation of any property shall be determined in accordance with the law in force for the time being in Great Britain or Northern Ireland, as the case may require."

2. This Proclamation may be cited as the Basutoland Death Duties (Amendment) Proclamation, 1947.

GOD SAVE THE KING.

Given under my Hand and Seal at Cape Town this Fourteenth day of March, One thousand Nine hundred and Forty-seven.

E. BARING,
High Commissioner.

By Command of His Excellency
the High Commissioner.

H. E. PRIESTMAN,
Administrative Secretary.