



SUPPLEMENT No. 2

TO

THE CYPRUS GAZETTE No. 3231 OF 28TH FEBRUARY, 1946.

LEGISLATION.

THE STATUTE LAWS OF CYPRUS

No. 4 OF 1946.

**A LAW TO AMEND THE ESTATE DUTY LAWS,
1942 AND 1944.**

R. E. TURNBULL,]

[15th February, 1946.

Officer Administering the Government.

BE it enacted by His Excellency the Officer Administering the Government and Commander-in-Chief of the Colony of Cyprus as follows :—

1. This Law may be cited as the Estate Duty (Amendment) Law, 1946, and shall be read as one with the Estate Duty Laws, 1942 and 1944, (hereinafter referred to as "the principal Law"), and the principal Law and this Law may together be cited as the Estate Duty Laws, 1942 to 1946.

Short title.

28 of 1942
16 of 1944

Repeal of section 19B of the principal Law and substitution of new section.

2. Section 19B of the principal Law is hereby repealed and the following section substituted therefor:—

“Remission of estate duty in case of property passing more than once owing to deaths caused by war.

19B.—(1) Where the Governor is satisfied that estate duty leviable under this Law has become payable on any property passing on the death of any person to which section 19A of this Law applies and that subsequently estate duty has again become payable on the same property or any part thereof on another such death, being the death of a person to whom that property or that part thereof passed on the earlier death, the whole of the estate duty payable on the later death on that property or that part thereof shall be remitted or, if paid, shall be repaid, and that property or that part thereof shall not be aggregated with any other property passing on the later death for the purpose of determining the rate of estate duty.

(2) This section shall apply whether or not on any such death any property passes to the widow, lineal descendants, lineal ancestors, brothers or sisters, or the descendants of such brothers or sisters, of the deceased.”

3. This Law shall be deemed to have come into operation on the 18th day of May, 1944.

Date of commencement.

H. G. RICHARDS,
Acting Colonial Secretary.

15th February, 1946.

No. 5 OF 1946.

A LAW TO VALIDATE CERTAIN ACTS OF THE COUNCIL OF THE MUNICIPAL CORPORATION OF POLIS EXERCISING POWERS OF A VILLAGE COMMISSION UNDER THE ELEMENTARY EDUCATION LAWS, 1933 TO 1944.

C. C. WOOLLEY,] [28th February, 1946.
Governor.

BE it enacted by His Excellency the Governor and Commander-in-Chief of the Colony of Cyprus as follows:—

Short title.

1. This Law may be cited as the Elementary Education (Validation of Certain Acts of the Municipal Council of Polis) Law, 1946, and shall be read in conjunction with the Elementary Education Laws, 1933 to 1944.