

KENYA
19678

C O
19678
REC-22 APR 21

452

332
1921
MARCH

ESTATE DUTY (AMENDMENT) ORDINANCE
NO. XVII OF 1921

Encloses copies with local legal report.

Post Paper

00404

Delayed for 4/5 - 6.8.66 4/5

Send copies to file

W. E. Stewart Nottingham
to col. 4. 5. 21

1/5/21

As the copy of the inventory ought normally to be delivered within 6 mths this amendment abolishes the interest thereby in most cases. It would have been better for the estate if they had provided that the interest should continue payable after 6 mths ^{until} ~~unless~~ the copy of the inventory ^{had} ~~been~~ ^{been} delivered. There is no indication as to when with the matter provided it is completed within 6 mths.

Otherwise? sanction

A.P.

Post Paper

Enclose to the Home Sec. 5/5. 21/21

to wind up the estate with which he is
concerned, I am not sure that 6
months is not a reasonable time to
allow. On the whole

Sanction 28.

W.S.
57.37.27 aton

1872

AMENDMENT (SCHEDULE) ORDINANCE, 1921.
STATEMENT OF GOVERNOR AND MEMBERS.

This Ordinance was passed to correct one or two anomalies in the Principal Ordinance and to raise the Scale of duties payable to the Scale in force in England under the latest Finance Act.

The first anomaly is that while interest runs from the date of death on unpaid estate duty, it ceased to run after six months. This has been reversed.

Provision is made whereby failure to render a valuation and inventory within a specified time involves the estate in a penalty under Section 31 of the Principal Ordinance.

probi,

the day of February, 1921.

Sd. R. W. LYALL-DRAWT.

ATTORNEY GENERAL.

THE ESTATE DUTY (AMENDMENT) ORDINANCE, 1921.

GENERAL TABLE.

455

Section.	Remarks.
	Short title.
	Application to Proctors.
	Interest on Estate duty after date of death to tery and valuation.
	Valuation and inventory tant Estate Duty Commission after death or such further
	New Schedule providing for payment of rates of duty according to Scale provided by the latest Finance Act.

1921,
15th day of February, 1921.

ATTORNEY GENERAL.