

CHAPTER 483

ESTATE DUTY ACT

SUBSIDIARY LEGISLATION

List of Subsidiary Legislation

	<i>Page</i>
1. Estate Duty (Forms) Rules, 1963.....	E15 – 31
2. Estate Duty (Valuation Appeals Tribunal) (Procedure) Rules, 1964.....	E15 – 45
3. Estate Duty (Exchange of Information) (Tanzania) Order, 1965.....	E15 – 47
4. Estate Duty (Fees) Rules, 1966.....	E15 – 49
5. Estate Duty (Fees) Rules, 1993.....	E15 – 51

Estate Duty Act

[Subsidiary]

ESTATE DUTY (FORMS) RULES, 1963

[L.N. 554/1963.]

1. These Rules may be cited as the Estate Duty (Forms) Rules, 1963.
2. The affidavits and statements referred to in subsections (1), (2) and (5) of section 29 of the Act shall be in forms ED 1 and ED 1A, as the case may require, in the Schedule to these Rules and shall be furnished in triplicate.
3. The corrective affidavit and statement referred to in section 29(4) of the Act shall be in form ED 2 in the Schedule to these Rules and shall be furnished in triplicate.
4. Applications for certificates under sections 33 and 50 of the Act shall be in forms ED 3 and ED 4 respectively in the Schedule to these Rules and shall be made in duplicate.
5. Certificates under sections 33, 49 and 50 of the Act shall be in forms ED 3A, ED 4A and ED 5 respectively in the Schedule to these Rules.

SCHEDULE

FORM ED 1

File: ED...../19.....
Regn..... Fo..... Aff.....

ESTATE DUTY—KENYA AFFIDAVIT FOR ASSESSMENT OF ESTATE DUTY ACT

This form should be completed in triplicate and submitted to the Estate Duty Commissioner, Crown Law Office, P.O. Box 30031, Nairobi, together with a certified true copy of the Will (if any).

Give names and addresses.

In the Estate of deceased

The Executor[s]/Intended Administrator[s] is/are

.....

.....

Communications should be sent to my/our Advocate[s]

.....

.....
Signature[s] of Executor[s] or Intended Administrator[s]

I/We [the Attorney[s] of] the Executor[s] of the Will/Intended Administrator[s] of the Estate of the above named Deceased MAKE OATH and say as follows:—

1. The above-named Deceased, late of [address], died at on the day of 20..... aged years. He was domiciled in
2. The Account annexed hereto is a FULL and TRUE account, as at the date of the Deceased's death, of the particulars and value of ALL property, movable and Immovable, in possession or reversion, of the Deceased which is liable to estate duty under Part III of the Estate Duty Act.
3. The gross value of such property at the date of the Deceased's death amounted to Shillings

Estate Duty Act

[Subsidiary]

SCHEDULE —continued

- 4. Debts (including funeral expenses) amounted to Shillings
The said debts were created by the Deceased for full consideration in money or money's worth wholly for the Deceased's own use and benefit and are not subject to reimbursement by any other person or out of any property.
- 5. To the best of my/our knowledge and belief, there is NO OTHER PROPERTY MOVABLE OR IMMOVABLE UNDER ANY TITLE WHATSOEVER, beyond that already referred to, in respect of which Estate Duty is leviable on the death of the Deceased.
- 6. I/We have personally verified the statements contained herein.

Sworn by the above named
.....
at this
day of 20

Before me,
.....
Commissioner for Oaths

Sworn by the above named
.....
at this
day of 20

Before me,
.....
Commissioner for Oaths

I. MOVABLE PROPERTY SITUATE IN KENYA

	Gross Value at Death	
	Sh.	Cts.
Stocks, funds, bonds or debentures in Kenya Government or Kenya Municipal Corporations or Public Boards*, as per schedule attached		
Stocks, shares, bonds or debentures in companies incorporated in Kenya*, as per schedule attached		
Dividends and interest received and accrued due on the above investments to date of death, as per schedule attached		
Cash in house or with Deceased		
Cash at Bank (as per certificate attached)	(a) on drawing account, with interest (if any) thereon to date of death at Bank Branch (b) on deposit account, with interest (if any) thereon to date of death at Bank Branch	

Estate Duty Act

[Subsidiary]

SCHEDULE—continued

	Gross Value at Death	
	Sh.	Cts.
Money at the Post Office or other Savings Bank, Building Society, etc., as per certificate attached		
Money out on mortgage and interest thereon to date of death, as per schedule attached		
Money out on bills, promissory notes, and other securities, with interest thereon to death, as per schedule attached		
Proportion of salary, pension or annuity due at date of death		
Moneys payable by employers of Deceased under provident funds and similar schemes, gratuities, etc.		
Book debts		
Other debts, as per schedule attached		
Unpaid purchase money of property contracted in lifetime of Deceased to be sold, and interest thereon to death		
Policies of assurance and bonuses on Deceased's life, including policies maintained wholly or in part for the benefit of a donee, whether nominee or assignee, as per certificate attached		
Saleable value of policies in assurances and bonuses on the life of any other person assured by Deceased, as per certificate attached		
Household goods, motor vehicles, jewellery, clothes, linen, plate, etc.—		
If sold, realized gross Sh.....		
If unsold, estimated *Sh.....		
Live and dead farming stock, farm machinery, tools, etc.—		
If sold, realized gross Sh.....		
If unsold, estimated *Sh.....		
Stock in trade*		
Goodwill of business, if taken over at a price		
Goodwill of business, if valued according to custom of trade*		
Goodwill of business, if neither, estimated at		
years purchase		
Profits from business, from to death as per trading and profit and loss account and balance sheet		

* Valuations should normally be attached.

N.B.—Where the space is insufficient, the account or schedule should be continued on a separate sheet.

Estate Duty Act

[Subsidiary]

SCHEDULE—continued

	Gross Value at Death	
	Sh.	Cts.
Share in partnership property of the firm of		
..... as per balance sheet signed by surviving partner(s)		
Rents of immovable property of Deceased outstanding and proportions thereof accrued due at date of death		
Income accrued due to date of death arising from settled or trust property in which the Deceased had a life or other limited interest, as per statement attached, giving details of the relevant settlement or will		
Interests of Deceased in expectancy under a will or settlement as per statement annexed		
GROSS VALUE CARRIED FORWARD TO PAGE 3 Sh.		
GROSS VALUE BROUGHT FORWARD FROM PAGE 2 Sh.		
Gifts <i>inter vivos</i> and other property which are dutiable under the provisions of Part III of the Estate Duty Act		
NOTE.—Here should be included the following—		
(a) All gifts exceeding Sh. 10,000 in value if made by the Deceased within 3 years of the date of his death		
(b) Property in which the Deceased or any other person had an interest ceasing on the death of the Deceased		
(c) Property which immediately before the death of the Deceased was held for the enjoyment of two or more persons of whom the deceased was one		
(d) Annuities commencing or benefits becoming due on the death of the Deceased which were provided by the Deceased alone or in concert with another person, other than one payable to a dependant under an Act or subsidiary legislation thereunder		

II. MOVABLE PROPERTY SITUATE OUTSIDE KENYA

(To be completed only where deceased was domiciled in Kenya)

	Gross Value at Death	
	Sh.	Cts.
Stocks, funds, bond and debentures, as per schedule attached		
Cash at Bank (as per certificate attached) {		
(a) on drawing account, with interest (if any) thereon to date of death at Bank Branch		
(b) on deposit account, with interest (if any) thereon to date of death at Bank Branch		
Policies of assurance and bonuses on Deceased's life as per certificate of assurers attached		

* Valuations should normally be attached.

SCHEDULE—continued

	Gross Value at Death	
	Sh.	Cts.
Other movable property as per schedule attached		
III. IMMOVABLE PROPERTY IN KENYA		
As per schedule (ED 1A) attached*		
GROSS VALUE OF ESTATE	Sh.	

* Valuations should normally be attached.

AN ACCOUNT OF DEBTS DUE AND OWING BY DECEASED (TO BE SUPPORTED BY VOUCHERS)

Name and address of creditor	Description of debt	Amount	
		Sh.	Cts.
I. Funeral expenses of the Deceased			
II. Other debts			
	Total	Sh.	

SUMMARY		Sh.	Cts.
Gross value of estate as detailed on page 3			
Deduct debts and funeral expenses, as detailed above			
DUTIABLE ESTATE			
Add property included for aggregation purposes only, as per schedule attached			
Aggregate estate for determining rate of duty			

For Official Use

NOTICE OF ASSESSMENT

Dutiable estate: Sh. At	Sh.	Cts.
Interest		
Total payable	Sh.	

NOTE.—Interest is payable on the above from six months after date of death until this form is delivered.

Nairobi 20.....

Estate Duty Commissioner

NOTE.—The Estate Duty and interest (if any) assessed hereon should be paid within a period of 28 days from the date of this Notice of Assessment. INTEREST AT THE RATE OF 9 PER CENT PER ANNUM IS PAYABLE AFTER THE EXPIRATION OF THAT PERIOD.

Estate Duty Act

[Subsidiary]

SCHEDULE—continued

FORM ED 1A

SCHEDULE OF IMMOVABLE PROPERTY IN KENYA

File: ED/20

In the Estate of Deceased

Item No.	Description of property, including Land Reference No. or Plot No., District, Town and road	Purpose for which property is used	Tenure (state whether free-hold or lease-hold and if on lease, the unexpired term at date of death and rent reserved)	If let (wholly or in part) state rental	Whether deceased was in occupation of whole or part of property	If unlet, give estimated gross rental	Deductions for outgoings		Estimated net annual income	Principal value
							Nature of outgoings payable by landlord	Annual amount		

OBSERVE.—To AVOID DELAY it is IMPORTANT that ALL information requested on this form be given and ALL APPROPRIATE COLUMNS completed.

Estate Duty Act

[Subsidiary]

SCHEDULE—continued

FORM ED 2

File: ED	/196
Received	196

ESTATE DUTY—KENYA
CORRECTIVE AFFIDAVIT
FOR USE WHEN THERE HAS BEEN AN UNDERPAYMENT OR
OVERPAYMENT OF DUTY

ESTATE DUTY ACT

This form should be completed in triplicate and submitted to the Estate Duty Commissioner, Crown Law Office, P.O. Box 30031, Nairobi.

If a *Return of Duty* overpaid is sought—

- (a) the form must be sworn as an affidavit; and
- (b) evidence in support of your claim must be submitted.

In the Estate of deceased.

This application is made by

[Attorney[s] of the Executor[s] of the Will/Administrator[s] of the estate of the above-named Deceased, and submitted by

1. I/We

[Attorney[s] of the Executor[s] of the Will/Administrator[s] of the estate of the above-named Deceased, make oath and say as follows:--

Fill in blanks and adapt generally to suit the circumstances of the case.

2. The above-named Deceased, late of [address]

died on the day of 20.....

3. An affidavit of property which passes, or is deemed to have passed, on the death of the Deceased within the meaning of the Estate Duty Act, has been delivered by me/us [or by]

4. It has now been discovered that in the circumstances stated overleaf TOO LITTLE/TOO MUCH Estate Duty has been paid on the Account or Accounts which has or have already been delivered.

5. The corrected particulars and values of the properties included or which should have been included in the Account or Accounts which has or have already been delivered, the values whereof were incorrectly, or were not at all stated therein, are shown overleaf.

Strike out unless additional debts are included.

6. The debts not hitherto deducted and comprised in [the Schedule annexed to] this Affidavit, were created by the Deceased for full consideration in money or money's worth wholly for the Deceased's own use and benefit and are not subject to reimbursement by any other person or out of any other property.

7. To the best of my/our knowledge and belief, there is NO OTHER PROPERTY MOVABLE OR IMMOVABLE UNDER ANY TITLE WHATSOEVER, beyond that already referred to, in this Affidavit and in the Affidavit or Affidavits which has or have already been delivered in respect of which Estate Duty is leviable on the death of the Deceased.

8. I/We have personally verified the statements contained herein.

Estate Duty Act

[Subsidiary]

SCHEDULE—continued

9. This Affidavit is submitted to the Estate Duty Commissioner in order that
 (a) the deficient duty, as assessed with interest thereon, may be accepted, or
 (b) the overpaid duty as assessed may be returned to

.....
 whose receipt shall be a sufficient discharge for the same.

Sworn by the above named

.....

 at
 this day of
 20.....
 Before me,

.....
 A Commissioner for Oaths

MOVABLE PROPERTY								
Items of MOVABLE PROPERTY in Original or last Corrective Account needing correction (*) and omitted property and deductions (if any)	Value as last previously		Increase		Decrease		Value as now corrected	
	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
TOTALS								

IMMOVABLE PROPERTY								
Items of MOVABLE PROPERTY in Original or last Corrective Account needing correction (*) and omitted property and deductions (if any)	Value as last previously shown		Increase		Decrease		Value as now corrected	
	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
TOTALS								

* Items not needing correction should not be inserted. The circumstances should be here stated in which the correction is considered to have become necessary. If the corrections relate to property which has been sold, the gross amount realized and the date of completion of the sale should be stated.

SCHEDULE—continued

FOR OFFICIAL USE ONLY

		As last previously shown		Increase		Decrease		As now corrected	
		Sh.	Cts.	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
PERSONAL PROPERTY	CAPITAL { Gross								
	{ Deductions								
	{ Net								
REAL PROPERTY	{ Gross								
	{ Deductions								
	{ Net								
		Total P.P. & R.P. Sh.							
For aggregation	{ P.P.								
	{ R.P.								
		TOTAL for Rate Sh.							
RATE		Sh.			Sh.			
PERSONAL PROPERTY	DUTY { E.D.	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
	{ Interest								
	{ S.E.D.								
	{ Interest								
REAL PROPERTY	{ E.D.								
	{ Interest								
	{ S.E.D.								
	{ Interest								
TOTAL									

OBSERVATIONS:—

On the basis of this "Affidavit", and subject to rectification if found necessary, the amount of ESTATE DUTY and interest to be now

{ $\frac{\text{paid}}{\text{Returned}}$ } is Sh. Cts. as shown above.

NAIROBI, 20

Estate Duty Commissioner

Estate Duty Act

[Subsidiary]

SCHEDULE—continued

FORM ED 3

File: ED/196.....

ESTATE DUTY – KENYA
APPLICATION FOR CERTIFICATE UNDER
SECTION 33 OF THE ESTATE DUTY ACT

Note (1) The application should be completed in duplicate and submitted to the Estate Duty
Commissioner, Crown Law Office, P.O. Box 30031, Nairobi.

(2) Where more than one certificate is required, separate forms should be completed.

In the Estate of deceased,
who died at on 20.....
I/We

make oath and say as follows:

- 1. That (a) we are the trustees of a
made by on 20.....
(b) we are desirous of distributing the trust property,
(c) a disposition of trust property was made on
viz:
(d) on the death of (a beneficiary) the trust property may be
liable for Estate Duty.
2. That I/we hereby apply for a Certificate of Maximum Liability in respect of the property under
section 33 of the Estate Duty Act.

SCHEDULE OF TRUST PROPERTY

Table with 3 columns: No., Property and description, and All property liable to duty MUST be shown (subdivided into Present value and Whether duty previously paid).

Sworn by the above-named
at
this day of
20.....
Before me,

.....
Commissioner for Oaths

* Adapt as required.

Estate Duty Act

[Subsidiary]

SCHEDULE—continued

Sworn by the above-named

 at
 this day of
 19.....
 Before me,

 Commissioner for Oaths

FORM ED 3A

ESTATE DUTY—KENYA
 CERTIFICATE
 UNDER SECTION 33 OF THE ESTATE DUTY ACT

In the Estate of deceased,
 who died at on 20.....
 IN ACCORDANCE with section 33 of the above Act, I HEREBY CERTIFY that the maximum
 liability for Estate Duty which may arise in respect of the aftermentioned Trust property amounts to
 Shillings
 [words] (Shillings).
 Dated the day of 20.....

Estate Duty Commissioner

SCHEDULE OF TRUST PROPERTY

--	--

Estate Duty Commissioner

Date

Estate Duty Act

[Subsidiary]

SCHEDULE—continued

FORM ED 4

ESTATE DUTY—KENYA
APPLICATION FOR CERTIFICATE UNDER
SECTION 50 OF THE ESTATE DUTY ACT

File: ED/196

NOTE (1) The application should be completed in duplicate and submitted to the Estate Duty Commissioner, Crown Law Office, P.O. Box 30031, Nairobi.

(2) Where more than one certificate is required, separate forms should be completed.

In the Estate of deceased,
who died at on
..... 20

I/We
.....
.....

state as follows:

(a) I/we am/are [the Attorney(s)/Advocates of] the Executor(s) of the Will/Administrator(s) of the Estate of the above-named Deceased.

(b) The property hereinafter mentioned was accounted for in the Estate Duty Affidavit of the Deceased's estate dated
and submitted on 20

I We have undertaken to pay duty as assessed.

Or

(d) Duty as assessed was paid on 20

The description of the property should agree with, though it need not be a full copy of, that contained in the Affidavit delivered to the Estate Duty Office.

I/We hereby apply for a Certificate that the Estate Duty Commissioner is satisfied that full Estate Duty has been (or will be) paid in respect of the after mentioned property and that it is discharged from further liability to Estate Duty.

SCHEDULE OF PROPERTY

Table with 2 columns: No. and Property and description.

FORM ED 4A

CERTIFICATE
UNDER SECTION 50 OF THE ESTATE DUTY ACT

In the Estate of deceased,
who died at on 20

IN ACCORDANCE with section 50 of the above Act, I HEREBY CERTIFY that the Estate Duty Commissioner is satisfied that full Estate Duty in respect of the above mentioned property passing on the death of the said has been (or will be) paid and that the said property is DISCHARGED from further liability to Estate Duty.

Dated the day of 20

.....
Estate Duty Commissioner

FORM ED 5

ESTATE DUTY—KENYA CERTIFICATE
UNDER SECTION 49 OF THE ESTATE DUTY ACT

In the Estate of deceased,
who died at on 20

IN ACCORDANCE with section 49 of the above Act, I HEREBY CERTIFY that the requirements of the Act in regard to payment of duty have been/will be complied with or no estate duty is payable in respect of the above Estate.

Dated the day of 20

.....
Estate Duty Commissioner

[See over

PARTICULARS

Gross estate	Sh.
Debts, etc.	Sh.
Net estate	Sh.
Duty paid	Sh.
Interest	Sh.
Total	Sh.

Estate Duty Act

[Subsidiary]

**ESTATE DUTY (VALUATION APPEALS
TRIBUNAL) (PROCEDURE) RULES, 1964**

[L.N. 383/1964.]

IN EXERCISE of the powers conferred by section 56(d) of the Estate Duty Act, the Minister for Finance hereby makes the following Rules—

1. These Rules may be cited as the Estate Duty (Valuation Appeals Tribunal) (Procedure) Rules, 1964.
2. In these Rules, unless the context otherwise required—
 - “**appellant**” means a person who, under section 28(1) of the Act has the right of appeal to the Valuation Appeals Tribunal and includes his advocate or agent;
 - “**Chairman**” means the Chairman of the Valuation Appeals Tribunal;
 - “**Commissioner**” means the Estate Duty Commissioner appointed under section 3 of the Act and includes the Deputy Estate Duty Commissioner;
 - “**secretary**” means the Secretary to the Tribunal appointed under rule 3 of these Rules.
 - (1) The Minister shall appoint a public officer to be secretary to the Tribunal.
 - (2) The secretary shall in matters relating to appeals comply with the general and special directions of the Chairman.
 - (3) The secretary shall, by notice in the *Gazette*, notify his address for the presentation or service of documents for the purpose of these Rules and shall in like manner notify any change in such address.
4. Every appeal to the Tribunal under the Act shall be preferred in the form of a memorandum of appeal and shall be presented to the secretary within one month after the date on which the appellant received notice of refusal by the Commissioner, or such further period as the Tribunal may allow.
5. The memorandum of appeal shall be signed by the appellant and shall set forth concisely the grounds on which the appeal is based.
6. The memorandum of appeal shall be accompanied by—
 - (a) a statement of the facts of the case;
 - (b) such submissions as the appellant may wish to make in support of his claim;
 - (c) copies of any documents on which it is intended to rely.
7. Within seven days after the presentation of the memorandum of appeal to the secretary, a copy of the memorandum of appeal and the statement of facts of the appellant shall be served by the appellant upon the Commissioner and every other respondent.
 - (1) On receipt by him of the memorandum of appeal, the secretary shall notify the Chairman of the receipt thereof.
 - (2) The Chairman shall fix a time and date and place for the hearing of the appeal and the secretary shall cause a copy of the notice of hearing to be served on—
 - (i) each member of the Tribunal;

Estate Duty Act

[Subsidiary]

- (ii) the Commissioner and every other respondent;
- (iii) the appellant.

(3) Unless the parties to the appeal otherwise agree, each party shall be entitled to not less than fifteen days notice of the time, date and place fixed for the hearing of the appeal.

(1) On the hearing of an appeal the following procedure shall be observed—

- (a) the Commissioner and any other respondent shall be entitled to be present;
- (b) the appellant shall state the grounds of his appeal and may support it by any relevant evidence:

Provided that, save with the consent of the Tribunal and upon such terms as the Tribunal may determine, the appellant may not at the hearing rely on any ground of appeal other than a ground stated in the memorandum of appeal and may not adduce any evidence other than evidence previously adduced to the Commissioner;

- (c) at the conclusion of the statement and evidence on behalf of the appellant, the Commissioner and any other respondent shall be entitled to make such submissions, supported by such relevant evidence, as may be necessary to support his case;
- (d) the appellant shall be entitled to reply but may not rely on any ground of appeal or on any evidence other than that adduced at the hearing;
- (e) the Chairman or any member of the Tribunal shall be entitled at any stage of the hearing to ask such questions of the appellant or the Commissioner, or any other respondent, or any witness examined at the hearing, as he considers necessary to the determination of the appeal;
- (f) a witness called and examined by any party may be cross-examined by any other party to the appeal and, if so cross-examined, may be re-examined;
- (g) a witness called and examined by the Tribunal may be cross-examined by any party to the appeal;
- (h) the Tribunal may adjourn the hearing of the appeal for the production of further evidence or for other good cause, as it considers necessary, on such terms as the Tribunal may determine;
- (i) before the Tribunal considers its decision the parties to the appeal shall withdraw, whereupon the Tribunal shall decide the issue;
- (j) minutes of the meeting shall be kept and the decision of the Tribunal recorded therein.

(2) Parties to an appeal may appear in person or may be represented by an advocate.

10. Save where the Tribunal in any particular case otherwise directs, or where any party to the appeal objects, copies of documents shall be admissible in evidence:

Provided that the Tribunal may at any time direct that the original shall be produced notwithstanding that a copy has already been admitted in evidence.

**ESTATE DUTY (EXCHANGE OF
INFORMATION) (TANZANIA) ORDER, 1965**

[L.N. 55/1965.]

WHEREAS arrangements have been made with the Government of the United Republic of Tanzania whereby the Estate Duty Commissioner of Tanzania shall, if so required, give such information as may be available to him and relevant to the assessment of the duty payable in respect of the estate of a deceased person to the Estate Duty Commissioner of Kenya, provided that no information shall be given which could disclose any trade secret or trade process:

NOW THEREFORE in exercise of the powers conferred by section 52 of the Estate Duty Act, the Minister for Finance hereby makes the following Order—

1. This order may be cited as the Estate Duty (Exchange of Information) (Tanzania) Order, 1965.
2. The Estate Duty Commissioner shall, if so required, give such information as may be available to him and relevant to the assessment of the duty payable in respect of the estate of a deceased person to the Estate Duty Commissioner of Tanzania:

Provided that no information shall be given which would disclose any trade secret or trade process.

Estate Duty Act

[Subsidiary]

ESTATE DUTY (FEES) RULES, 1966

[L.N. 187/1966.]

1. These Rules may be cited as the Estate Duty (Fees) Rules, 1966.
2. The fees payable under section 53 of the Act for certified copies of estate duty affidavits, corrective affidavits or statements and assessments provided by the Commissioner shall be as follows—

	<i>Fees</i>
(I) For photographic copies of documents	Cost according to agreement
(II) For certifying office copies or photographic or printed matter	Sh. 10

Estate Duty Act

[Subsidiary]

ESTATE DUTY (FEES) RULES, 1993

[L.N. 34/1993.]

1. These Rules may be cited as the Estate Duty (Fees) Rules, 1993.
 2. There shall be charged and paid to the Estate Duty Commissioner a fee of five hundred shillings for the issue of a certificate of compliance or a certificate of discharge under section 49 or 50 of the Act in respect of property which passes on the death of any person dying on or after the commencement of the Act but before 1st January, 1982.
 3. The fee chargeable under rule 2 shall not be payable by virtue of the Estate Duty (Abolition) Act, 1982 in respect of property which passes on the death of any person dying on or after 1st January, 1982.
-

Estate Duty Act

[Subsidiary]

