

**FIRST SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

No. 2,679 of 9th JULY, 1992.

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I ASSENT,  
ANDREW CARTER,  
ACTING GOVERNOR.

9th July, 1992.



**GIBRALTAR.**  
**No. 10 of 1992.**

AN ACT to amend the Estate Duties Act.

ENACTED by the Legislature of Gibraltar.

**Title and commencement.**

1. This Act may be cited as the Estate Duties (Amendment) Act 1992, and shall come into effect on such day as the Governor may, by notice in the Gazette, appoint and different days may be so appointed for different purposes.

**Amendment to section 6.**

2. Section 6 of the Estate Duties Act (hereinafter called "the principal Act") is amended-

- (a) by inserting after the word "Act" a comma and the words "other than a person excluded from any or all provisions of the Act by virtue of regulations made in accordance with section 39";
- (b) by inserting after the word "hereinafter" where it appears for the first time the words "or in such regulations";
- (c) by omitting all the words after the words "hereinafter provided" and substituting therefor the following words-

"or in those regulations (which regulations may provide for the aggregation of property for the purpose of determining value) prescribed, of all property specified in those regulations, whether settled or not settled, which passes on the death of such person, a duty called "estate duty", calculated in accordance with the provisions of those regulations."

**Repeal and replacement of section 7.**

3. Section 7 of the principal Act is repealed and replaced by the following new section-

"7 Property passing on the death of the deceased shall be deemed to include property, settled or not, specified in regulations made under section 39, which regulations may prescribe exceptions and exemptions thereto and relief in respect thereof."

**Amendment to section 27.**

4. Section 27 of the principal Act is amended by omitting the figure "£100" and substituting therefor the expression "an amount equivalent to the amount at level 3 on the standard scale".

**Amendment to section 29.**

5. Section 29 of the principal Act is amended in sub-section (2) by omitting the figure "£100" and substituting therefor the expression "an amount equivalent to the amount at level 3 on the standard scale".

**Amendment to section 39.**

6. Section 39 of the principal Act is amended by inserting after the word "Act" the following words-

"and without prejudice to the generality of the foregoing such regulations may provide for-

(a) anything in this Act to be prescribed or to be provided for by way of regulation;

(b) the powers of the Commissioner generally including a power to remit duty or provide relief in respect of duty otherwise payable;

(c) offences in connection with matters provided for by regulation and penalties therefor, such penalties to include provisions for fines not in excess of level 5 on the standard scale:

Provided that where the effect of any regulation would be to increase the rate at which the amount of duty payable is calculated, such regulation shall be laid before the House of Assembly in accordance with the provisions of section 28 of the Interpretation and General Clauses Act, but shall not require the prior approval of the House of Assembly before coming into force."

**Repeal of sections 8 to 19.**

7. Sections 8 to 19 inclusive of and the Schedule to the principal Act are repealed.

Passed by the Gibraltar House of Assembly on the 30th day of June, 1992.

C. M. COOM

Estate Duties (Amendment) Act, 1992.

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Clerk to the Assembly.