

**ESTATE DUTIES (REPEAL AND CONSEQUENTIAL PROVISIONS) ACT**

**Principal Act**

**Act. No. 1997-21**

*Commencement*

6.8.1997

*Assent*

6.8.1997

Amending  
enactments

Relevant current  
provisions

Commencement  
date

None

English sources

None

**1997-21**

Estate Duties (Repeal and Consequential Provisions)

**ESTATE DUTIES (REPEAL AND CONSEQUENTIAL  
PROVISIONS) ACT, 1997.**

**ARRANGEMENT OF SECTIONS.**

Section

1. Title.
2. Interpretation.
3. Repeal of the Estate Duties Act.
4. Transitional provisions.
5. Continuity of law.

**1997-21**

Estate Duties (Repeal and Consequential Provisions)

AN ACT TO PROVIDE FOR THE REPEAL OF THE ESTATE DUTIES ACT, AND, IN CONNECTION THEREWITH, PROVIDE FOR TRANSITIONAL MATTERS AND SAVINGS.

**Title.**

1. This Act may be cited as the Estate Duties (Repeal and Consequential Provisions) Act, 1997.

**Interpretation.**

2.(1) In this Act—

“commencement date” means the day in which this Act receives its assent;

“effective date” means one second past midnight on the 1st day of April 1997; and

“past” means prior to the effective date.

(2) Expressions used in this Act and not defined in subsection (1), shall have the same meaning as in the Estate Duties Act.

**Repeal of the Estate Duties Act.**

3. Subject to sections 4 and 5 below, the following enactments are hereby repealed—

- (a) the Estate Duties Act,
- (b) the Estate Duties Regulations,
- (c) the Estate Duties (Property Value and Rates) Regulations, 1992 and
- (d) the Estate Duties (Exclusion) Regulations, 1992.

**Transitional provisions.**

4. Subject to the provisions of section 5, nothing in this Act shall operate, or be capable of operating, in relation to things done or omitted to be done, or events occurring or not occurring, in the past (including, in particular, but without prejudice to the generality of the foregoing, past acts of compliance with any enactment, failures of compliance, contraventions, offences and convictions of offences), and, to the extent that this section

applies, the provisions of the Estate Duties Act shall be deemed to apply as if this Act had not been enacted.

**Continuity of law.**

5. (1) Any provision of the Estate Duties Act providing for time to run immediately before the effective date, shall be deemed for the purposes of this Act–

- (a) to run from the date or event from which it was running immediately before the effective date, and
- (b) to expire whenever it would have expired as if this Act had not been passed;

and any rights, priorities, liabilities, reliefs, obligations, requirements, powers, duties or exemptions dependent on the beginning, duration or end of such a period as above mentioned shall be deemed to be under this Act as they were or would have been under the Estate Duties Act.

(2) Where an offence for the continuance of which a penalty was provided, has been committed under any provision of the Estate Duties Act, proceedings may be taken under that provision in respect of the continuance of the offence after the effective date as if this Act had not been enacted.

(3) The repeal of any provision of the Estate Duties Act not replaced by any corresponding provision of this Act, requiring a thing to be done within a certain time, does not affect a person's continued liability to be prosecuted and punished in respect of the failure or continued failure, to do that thing.

(4) Nothing in this Act shall affect the practice or powers of the court as existing immediately prior to the commencement date or to the effective date with respect to any proceedings against a person, whether current or contemplated, at the commencement date of the effective date.