

Subsidiary Legislation made under s.17.

Subsidiary
1988/072

GOVERNMENT DEBENTURES (EXEMPTION FROM ESTATE DUTY) REGULATIONS, 1988

(LN. 1988/072)

Commencement **4.7.1988**

Amending enactments	Relevant current provisions	Commencement date
None		

EU Legislation/International Agreements involved:

In exercise of the powers conferred on him by Section 17 of the Borrowing Powers Act, 1988, and of all other enabling powers, the Governor has made the following regulations:

Title.

1. These regulations may be cited as the Government Debenture, (Exemption from Estate Duty) Regulations, 1988.

Exemption from Estate Duty.

2. Where the holder of a debenture that is issued under the Borrowing Powers Act, 1988, dies, neither the debenture nor any interest that has accrued on the debentures but has not been paid to him before his death shall form part of the person's property for the purposes of assessing estate duty under the Estate Duties Act on that person's property.

1988-05

Borrowing Powers

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