



# Government of Ireland Act 1920

## 1920 CHAPTER 67

### *FINANCIAL PROVISIONS.*

#### **28 Provisions against double death duties**

- (1) Where the Commissioners of Inland Revenue are satisfied that estate duty or any duty in the nature of estate duty is payable in Southern Ireland or Northern Ireland by reason of a death in respect of any property situated in Southern Ireland or Northern Ireland and passing on such death, they shall allow a sum equal to the amount of that duty to be deducted from the estate duty payable in Great Britain in respect of that property on the same death.
- (2) Where the Department of the Government of Southern Ireland or Northern Ireland corresponding to the Commissioners of Inland Revenue are satisfied that estate duty is payable in Great Britain by reason of a death in respect of any property situate in Great Britain and passing on such death, they shall allow a sum equal to the amount of that duty to be deducted from the estate duty or duty in the nature of estate duty payable in Southern Ireland or Northern Ireland in respect of that property on the same death.
- (3) The foregoing provisions shall apply as between Southern Ireland on the one hand and Northern Ireland on the other in like manner as they apply as between Great Britain on the one hand and Southern or Northern Ireland on the other.
- (4) If any question arises as to whether any property is to be treated for the purposes of this section as situate in Great Britain or in Southern Ireland or in Northern Ireland, the question shall be decided by the Joint Exchequer Board.
- (5) Any Irish transfer order providing for the adaptation of the enactments relating to the resealing or certification in one country of probate or letters of administration or confirmation of executors granted in another country, may provide that the court or officer before resealing or certifying the probate or letters of administration or confirmation shall be satisfied that estate duty, or duty in the nature of estate duty, has been paid in respect of so much, if any, of the estate as is liable to that duty in the country in which the resealing or certification takes place, and for requiring the resealing or certification of probate, letters of administration, or confirmation of

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*Status: This is the original version (as it was originally enacted).*

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executors, in cases where, by virtue of section forty-eight of the Finance (No. 2) Act, 1915, such resealing or certification is not required.