



Finance Act 1917

1917 CHAPTER 31

PART IV

DEATH DUTIES

29 Remission of death duties in cases of members of the crews of vessels killed in war

Section fourteen of the Finance Act, 1900, as extended by the Death Duties (Killed in War) Act, 1914, and section forty-six of the Finance (No. 2) Act, 1915, shall apply in the case of a master or a member of the crew of a ship or a fishing boat dying, whether before or after the passing of this Act, from causes arising out of the operations of the present war and within twelve months from the occurrence to which death is due, in like manner as it applies in the case of a person dying from such wounds, accident, or disease as are mentioned in the said section fourteen, with this qualification, that the Treasury shall act on the recommendation of the Board of Trade instead of on that of the Secretary of State or the Admiralty.