



## ST. CHRISTOPHER AND NEVIS

### CHAPTER 22.01

## DEATH DUTIES REMISSION (WAR CASUALTIES) ACT

### Revised Edition

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### DEATH DUTIES REMISSION (WAR CASUALTIES) ACT

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## **CHAPTER 22.01**

### **DEATH DUTIES REMISSION (WAR CASUALTIES) ACT**

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## **CHAPTER 22.01**

### **DEATH DUTIES REMISSION (WAR CASUALTIES) ACT**

#### **Short title.**

1. This Act may be cited as the Death Duties Remission (War Casualties) Act.

#### **Interpretation.**

2. In this Act—
  - (a) “death duties” means stamp duties leviable and payable under the provisions of the Stamps Act, Cap. 20.40 on property passing on the death of a person; and
  - (b) any reference to a widow shall, in the case of a married woman whose husband survives her, be deemed to include a reference to the surviving husband.

#### **Remission of death duties in case of persons killed in war.**

3. (1) Where any person—
  - (a) dies from wounds inflicted, accident occurring, or disease contracted, within three years before death, while on active service against an enemy, whether on sea, land or air, or on service which, in the opinion of the Governor-General, is of a warlike nature or involves the same risks as active service, and was, when the wounds were inflicted, the accident occurred or the disease was contracted, subject to any naval, military or air force law; or
  - (b) other than a person referred to in paragraph (a) of this subsection, dies from injuries received within three years of his or her death and which were, in the opinion of the Governor-General, caused by the operations of war, the Governor-General may, if he or she thinks fit, remit, or in the case of death duties already paid, repay, in any one case, the whole or any part thereof in respect of property passing upon the death of the deceased to his widow or her widower or lineal; descendants or lineal ancestors, or to his or her brothers or sisters or the descendant of such brothers or sisters, not exceeding the following amounts—

- (i) where the value for the purpose of such death duties of the property passing to the widow or widower, lineal descendants, lineal ancestors, brothers or sisters, or the descendants of such brothers or sisters, does not exceed twenty-four thousand dollars, the whole of such death duties in respect of that property, and
- (ii) where the said value exceeds twenty-four thousand dollars, in respect of the first twenty-four thousand dollars, the whole of such death duties, and, in respect of the remainder, an amount not exceeding one-half of the death duties in respect of such remainder.

(2) The benefits of the relief given by this section as respects the first twenty-four thousand dollars shall be apportioned rateably among the several persons who would otherwise bear such death duties remitted or repaid according to the amounts which they would so bear and without regard to their respective rights of priority.

**Remission of death duties in case of property passing more than once owing to deaths caused by war.**

4. (1) Where the Governor-General is satisfied that death duties have become payable on any property passing on the death of any person to which section 3 applies and that subsequently such death duties have again become payable on the same property or any part thereof passing on the death of some other person to which section 3 applies, the whole of such death duties payable on such subsequent death in respect of the property so passing shall be remitted, or in case such death duties have been paid, repaid, and the property shall not be aggregated with any other property passing on such subsequent death for the purpose of determining the rate of such death duties.

(2) This section shall apply whether or not on any such death any property passes to the widow, lineal descendants, lineal ancestors, brothers or sisters, or the descendants of such brothers or sisters, of the deceased.

**Application.**

5. The provisions of this Act shall apply only in respect of deaths occurring on or after the 3rd day of September, 1939.

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