

(b) The Commissioner shall, as soon as possible, proceed to enquire into the justice of the assessment and his decision thereon shall be final.

(4) Whenever any Rules made under this section contain any provision regarding assessments and appeals therefrom, such rules shall, in so far as they apply to non-resident occupiers, be read subject to the provisions of sub-section (3).'

3. Whenever in any Rules made by a Village Health Commission, provision is made for the assessment on occupiers of an annual rate, the rules shall be read as if the maximum rate therein referred to were ten pounds.

Rules to be read as if providing for a maximum rate of ten pounds.

H. G. RICHARDS,

Acting Colonial Secretary.

24th June, 1948.

No. 20 of 1948.

A LAW TO AMEND THE ESTATE DUTY
LAWS, 1942 TO 1948.

WINSTER,]

Governor.

[24th June, 1948.

BE it enacted by His Excellency the Governor and Commander-in-Chief of the Colony of Cyprus as follows :—

1. This Law may be cited as the Estate Duty (Amendment No. 2) Law, 1948, and shall be read as one with the Estate Duty Laws, 1942 to 1948 (hereinafter referred to as "the principal Law"), and the principal Law and this Law may together be cited as the Estate Duty Laws, 1942 to (No. 2) 1948.

Short title.

28 of 1942

16 of 1944

4 of 1946

10 of 1948

Insertion of
new heading
and sections
63A, 63B, 63C
and 63D in
the principal
Law.

2. The principal Law is hereby amended by the insertion therein immediately after section 63 of the following heading and sections :—

“ *Vakf Property.*”

Definitions.

63A. For the purposes of sections 63A, 63B, 63C and 63D—

‘ beneficiary ’ means any person on whom any Vakf property devolves on the death of the deceased ;

‘ Vakf property ’ means any property made Vakf (whether before or after the date of the coming into operation of this Law) by a valid dedication under any Law for the time being in force relating to valid deeds of dedication by Moslems, but shall not include any Mazbouta and Mulhaka non-Meshrouta Vakf.

Vakf
property
not to be
aggregated
with other
property.

63B. Notwithstanding anything in this Law contained, for the purpose of determining the estate duty to be paid on any Vakf property and on any other property passing on the death of the deceased the Vakf property and such other property shall be treated as separate estates and the values thereof shall not be aggregated.

Payment
of estate
duty by
beneficiary.

63C.—(1) The beneficiary shall pay the estate duty in respect of any Vakf property to the extent to which a benefit accrues or arises by the cesser of the interest which the deceased or any other person had in such property, ceasing on the death of the deceased.

(2) The beneficiary may elect, by giving written notice to the Commissioner within thirty days after the date of a notice of assessment, to pay the estate duty by instalments and in that event—

- (a) a sum equal to six per centum of the estate duty payable shall be added thereto and the total amount paid by fifteen equal yearly instalments ;
- (b) the first of such instalments shall be payable at the expiration of twelve months next after the date of the death of the deceased and the fourteen following instalments at yearly