

**N.R.C.D. 338**  
**ESTATE DUTY (AMENDMENT) ACT, 1975**

ARRANGEMENT OF SECTIONS

1. Estate Duty Act amended.
2. Amendment of Act.

**N.R.C.D. 338**  
**ESTATE DUTY (AMENDMENT) ACT, 1975(1)**

**AN ACT to provide for certain exemptions and for related matters.**

**1. Estate Duty Act amended**

Subject to article 174 of the Constitution, the Minister responsible for Finance may exempt a person or class of persons from the whole or a part of the estate duty imposed by the Estate Duty Act, 1965 (Act 271) as continued in force by the Estate Duty Act (Repeal) Decree, 1969 (N.L.C.D. 405) where it appears to the Minister to be just so to do; and accordingly, the Act as continued in force and the Decree shall have effect with the modifications that are necessary to give effect to this Act.

**2. Amendment of Act**

Without prejudice to the generality of subsection (1) of this section, the Act is hereby amended,

- (a) in section 8, by the substitution for the words “for such exemptions as may be provided for by regulations under this Act;” of the words “for the exemptions that may be granted by the Minister responsible for Finance;” and
  - (b) by the repeal of paragraph (a) of section 18.
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## Endnotes

### 1 (Popup - Footnote)

1. This Act was issued as the Estate Duty (Amendment) Decree, 1975 ([N.R.C.D. 338](#)) made on the 23rd day of June, 1975 and notified in the *Gazette* on 11th July 1975. N.L.C.D. 405 repealed the Estate Duty Act, 1965 (Act 271). N.L.C.D. 405 has been repealed by P.N.D.C.L. 323.