



# Finance Act 1921

## 1921 CHAPTER 32

### PART IV

#### DEATH DUTIES

#### **43 Extension of s.14 of 63 & 64 Vict. c.7 to persons killed during disorders in Ireland**

- (1) The provisions of section fourteen of the Finance Act, 1900, under which, as amended by subsequent enactments, relief is given in respect of the death duties payable on property passing on the death of certain persons killed in the present war, shall, subject to the provisions of this section, have effect in the case of persons, being persons to whom this section applies, who die from causes arising directly out of the present state of disorder in Ireland as they have effect in the case of the persons killed as aforesaid.
- (2) The persons to whom this section applies are the members of any of His Majesty's Forces, judges, magistrates, members of any police force in Ireland (including special constables), and members of His Majesty's Civil Service, serving in Ireland.
- (3) The Treasury shall, for the purposes of this section, act in the case of persons who are not members of His Majesty's Forces on the recommendation of the Lord Lieutenant of Ireland.
- (4) This section shall apply in the case of any persons dying from any such causes as aforesaid arising at any time after the thirty-first day of December, nineteen hundred and eighteen, and before such date as His Majesty may by Order in Council fix.

#### **44 Objects of national, scientific, historic, and artistic interest to be exempt from death duties if sold to national or public institutions**

Notwithstanding anything in section twenty of the Finance Act, 1896 (which, as amended by section sixty-three of the Finance (1909-10) Act, 1910, gives exemption from estate duty, legacy duty, and succession duty to objects of national, scientific, historic, and artistic interest so long as they remain unsold), or in the said section sixty-three, duty shall not become chargeable on the sale, after the passing of this Act, of any

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property in respect of which exemption has been allowed under those sections, if the sale is to the National Gallery, British Museum, or other similar national institution, any university, any county council, any municipal corporation, in the United Kingdom, or the National Art Collections Fund.