

PARLIAMENT OF CEYLON

4th Session 1951



Estate Duty (Amendment) Act, No. 8 of 1951

Date of Assent : March 15, 1951

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(b) for any such tax which is payable under any written law in force in any other country, in respect of the profits or income of the deceased for any such period arising or derived from property forming part of the Ceylon estate.

Where any allowance is to be made for any tax referred to in the foregoing paragraph (b), an amount computed in such manner as the Commissioner may in his discretion determine shall be deemed for the purposes of this sub-section to be the amount of such tax. ”