

**CHAPTER 65**

ESTATE DUTY (WAIVER)

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.
2. Waiver of estate duties.



## CHAPTER 65

### ESTATE DUTY (WAIVER)

*An Act to provide for a waiver of estate and succession duties.*

1998-49.

(24th December, 1998)

Commence-  
ment.

1. This Act may be cited as the *Estate Duty (Waiver) Act*.

Short title.

2. (1) No estate duty or succession duty under the *Estate Duty Act, 1895* is payable in respect of the estate of a person whose death occurred on or before 31st March, 1981.

Waiver of  
estate  
duties.  
Act 1895-4.

(2) Subsection (1) shall not operate to affect or invalidate any estate duty or succession duty paid before 24th December, 1998.