

GOVERNMENT NOTIFICATION.—No. 451.

The following Circular Despatch and the sections of *The Imperial Revenue Act of 1889* referred to therein are published for general information.

By Command,

A. LISTER,
Acting Colonial Secretary

Colonial Secretary's Office, Hongkong, 2nd November, 1889.

CIRCULAR.

DOWNING STREET,
2nd November, 1889.

SIR,—I have the honour to transmit to you a copy of the *Imperial Revenue Act of 1889*, and to request that you will cause Sections 18 and 19 to be published for information in the Colony under your Government.

During the sittings of the Colonial Conference in 1887, the attention of Her Majesty's Government was called to the Companies (Colonial Registers) Act, 1883, which had the effect of requiring probate or letters of administration to be taken out both in the Colony and in this country in respect of the wills or estates of Colonial Shareholders holding shares on the Colonial Register of Banks and other Companies. The proceedings on the subject at pages 76 and 107 of Parliamentary Paper C. 5091, Volume I., and the papers then laid before the Conference, are printed at pages 48, 49 of the Parliamentary Paper C. 5091, Volume II. The promise given in the former that this grievance should be remedied has now been redeemed by the passing of Section 18 for the purpose.

A somewhat similar complaint was brought to the notice of Her Majesty's Government in connection with policies of Life Insurance issued in the Colonies by Insurance Companies carrying on business in the Colonies, but having their head office in the United Kingdom. The sums recoverable under such policies were held to be Assets situated in the United Kingdom; and under Section 11 of the *Imperial Revenue Act, 1884*, the production of a grant of representation from a Court in the United Kingdom, by probate, or letters of administration, or confirmation, was necessary to establish the right to recover or receive such amounts.

The hardship of this provision upon persons who had no real connection with the United Kingdom has been recognised, and Section 19 has been passed to remove it.

I have the honour to be,
Sir,
Your most obedient humble servant,

KNUTSFORD.

The Officer Administering the Government of
HONGKONG.

THE REVENUE ACT, 1889.

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18. Notwithstanding provision (b) in section seven of the Companies (Colonial Registers) Act, 1883, the share or other interest of a deceased member, registered in a Colonial register under that Act, who shall have died domiciled elsewhere than in the United Kingdom, shall, so far as relates to British duties, not be deemed to be part of his estate and effects situated in the United Kingdom, for or in respect of which probate or letters of administration is or are to be granted, or whereof an inventory is to be exhibited and recorded. Amendment of 45 & 47 Vict. c. 30. s. 7, as to shares in colonial registers.

19. The proviso to section eleven of the Revenue Act, 1884, is hereby repealed, and that section shall be read as if the following proviso were therein inserted in lieu of the repealed proviso: Amendment of s. 11 of 47 & 48 Vict. c. 62.

Provided that where a policy of life assurance has been effected with any insurance company by a person who shall die domiciled elsewhere than in the United Kingdom, the production of a grant of representation from a court in the United Kingdom shall not be necessary to establish the right to receive the money payable in respect of such policy.

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