

the Railway and Canal Traffic Act, 1888, shall, so far as they are exercisable in relation to Northern Ireland, be exercised by the Secretary of State.

(2) So much of the Supreme Court of Judicature (Northern Ireland) Order, 1921, as relates to Section 4 of the Railway and Canal Traffic Act, 1888, is hereby revoked.

*Almeric FitzRoy.*

At the Court at *Buckingham Palace*, the 27th day of *March*, 1923.

PRESENT,

The KING'S Most Excellent Majesty in Council.

WHEREAS in pursuance of the powers conferred by section sixty-nine and section twenty-eight of the Government of Ireland Act, 1920, His Majesty in Council was pleased to make an Order to be cited as The Government of Ireland (Resealing of Probates, &c.) Order, 1922:

And whereas in consequence of the establishment of the Irish Free State, and by reason of the Government of Ireland Act, 1920, ceasing to apply to any part of Ireland other than Northern Ireland, it is necessary to make other provision with respect to the resealing or certification in Great Britain of representations granted in Northern Ireland, and the resealing in Northern Ireland of representations granted in Great Britain:

And whereas it is necessary on account of the urgency of the matters dealt with by this Order that this Order should come into operation immediately:

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows:—

1.—(1) This Order may be cited as the Government of Ireland Resealing of Probates, &c., Order, 1923, and shall come into operation provisionally as from the date hereof in accordance with the provisions of the Rules Publication Act, 1893.

(2) In this Order, unless the context otherwise requires—

The expression "the Act of 1857" means the Probates and Letters of Administration Act (Ireland), 1857, including any enactments, rules and regulations by which that Act has been extended, amended or applied.

The expression "the Act of 1858" means the Confirmation of Executors (Scotland) Act, 1858, including any enactments, rules and regulations by which that Act has been extended, amended or applied.

2. This Order shall apply in the case of persons dying on or after the 1st April, 1923, and save as respects persons dying before that date the Government of Ireland (Resealing of Probates, &c.) Order, 1922, shall cease to have effect.

3.—(1) Where in pursuance of the provisions of section ninety-four of the Act of 1857 probate or letters of administration granted

by the Court in England are deposited for the purpose of being resealed under those provisions in Northern Ireland, then in lieu of a certificate showing that estate duty has been paid on the issue of the original grant in respect of the assets situate in Northern Ireland, there shall be delivered to the authority charged with resealing, together with the grant to be resealed, an affidavit accounting, in like manner as upon an application for an original grant of representation, for the estate duty or duty in the nature of estate duty (if any) payable in Northern Ireland in respect of the personal property of which the deceased was competent to dispose at his death.

(2) Where in pursuance of the provisions of section ninety-five of the Act of 1857 probate or letters of administration granted by the Court in Northern Ireland are deposited for the purpose of being resealed under those provisions in England, then in lieu of a certificate showing that estate duty has been paid on the issue of the original grant in respect of the assets situate in England, there shall be delivered to the authority charged with resealing, together with the grant to be resealed, an Inland Revenue affidavit accounting, in like manner as upon an application for an original grant of representation, for the estate duty (if any) payable in Great Britain in respect of the personal or moveable property of which the deceased was competent to dispose at his death.

Provided always that if the British estate duty has already been paid on a prior certification of the Northern Irish grant in Scotland under the terms of sub-section (4) of this article, then the Inland Revenue affidavit shall be endorsed to this effect by the Commissioners of Inland Revenue.

(3) Where in pursuance of section thirteen of the Act of 1858 Scottish confirmation is produced for the purpose of being sealed in Northern Ireland, then before the confirmation is so sealed an affidavit shall be filed accounting, in like manner as upon an application for an original grant of representation, for the estate duty or duty in the nature of estate duty (if any) payable in Northern Ireland in respect of the personal property of which the deceased was competent to dispose at his death.

(4) Where in pursuance of section fourteen of the Act of 1858 a Northern Irish grant of representation is produced for the purpose of being certified in Scotland, then before the grant is so certified an inventory shall be filed accounting, in like manner as if an original application were being made for confirmation, for the estate duty (if any) payable in Great Britain in respect of the moveable or personal property of which the deceased was competent to dispose at his death:

Provided that if the British estate duty has already been paid on a prior resealing of the Northern Irish grant in England under the terms of sub-section (2) of this article, then the inventory shall be endorsed to this effect by the Commissioners of Inland Revenue.

(5) Notwithstanding the provisions of section forty-eight of the Finance (No. 2) Act, 1915, grants of representation by any Court in Great Britain shall not have effect with respect