

There are other taxes according to the laws of succession upon the death of an individual which I give in the same words as furnished to me by the authority :—

MEMORANDUM OF THE DEFTER HAKKANI ABOUT THE TRANSFER
IN SUCCESSION OF PROPERTY.

When a man dies his properties must be duly transferred to his heirs, who must apply to the authorities within six months, in order to have the transfer made.

The transfer is made by giving a new Kotshān (Title), to the heirs in exchange for the Kotshān of the deceased.

The right to the inheritance is stated by the laws as follows :—

1st, To the son or daughter ; in want of which, 2nd, to the grandson and granddaughter ; in want of which, 3rd, to the father and mother ; in want of which, 4th, to the brother from the same father and mother ; in want of which, 5th, to the sister from the same father and mother ; in want of which, 6th, to the brother from the same mother ; and in want of which, 7th, to the sister from the same mother.

The grandson and the granddaughter from right to the inheritance of the share belonging to their father, who may have died before the death of their grandfather ; they inherit together with their uncles and aunts as another direct son or daughter of the grandfather.

In all above stated degrees of inheritance, except in the 1st and 2nd, the husband or wife has right to the fourth share of the land left by the husband or wife.

This is for property in land (Arazi).

As to the freehold property (Emlak), the male inhabitants two-thirds and the female one-third ; but it is very difficult to enumerate the various shades of division which are always made by the cadis according to the Cheni law ; there is no Nizam law in this respect.

All system of endorsement on Kotshān is abolished.

The duty on transfer in succession of a freehold property is half the fees on transfer by sale.

In transferring by sale the fees are 1 per cent. on the value, if this freehold property is a real one (Emlaki Serfi) ; and 3 per cent. if it is vacouf freehold property (Emlak Meocoofi).