

# Duchy of Cornwall Bill [HL]

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**B I L L**

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Amend the succession to the title of the Duke of Cornwall; to remove various powers, exemptions and immunities from the Duchy of Cornwall; to make provisions relating to the Treasury Solicitor and any solicitor or attorney appointed in the affairs of the Duchy; and for connected purposes.

**B**E IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

**1 Succession to the title Duke of Cornwall**

Whereas in accordance with a Charter of 1337 (Regnal 11 Edward 3) the title Duke of Cornwall devolves on the eldest living son of the monarch being heir to the throne, this shall be varied such that the title of Duke of Cornwall shall be passed to the eldest living child of the monarch being heir to the throne, regardless of gender.

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**2 Presumption against Crown Immunity**

Any enactment shall be deemed to apply to the Duchy of Cornwall unless the contrary is expressly provided.

**3 Tax status of the Duchy of Cornwall**

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- (1) For the purposes of income tax, the Duchy of Cornwall shall be regarded as settled property in accordance with section 466 of the Income Tax Act 2007 (meaning of "settled property" etc) and subject to income tax accordingly.
- (2) For the purposes of capital gains tax, the Duchy shall be regarded as a settlement in accordance with sections 60 and 68 of the Taxation of Chargeable Gains Act 1992 (nominees and bare trustees; meaning of settled property) and subject to capital gains tax accordingly.

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**4 Exemptions and immunities**

- (1) Section 33(2)(c) of the Leasehold Reform Act 1967 (Crown land) is omitted.

- (2) Section 94(11)(c) of the Leasehold Reform, Housing and Urban Development Act 1993 (Crown land) is omitted.

## **5 Power to purchase land**

In section 7 of the Duchy of Cornwall Management Act 1863 (power to purchase lands), for “England” substitute “the United Kingdom”.

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## **6 The right of any attorney or solicitor appointed in the affairs of the Duchy of Cornwall**

- (1) Section 31 of the Stannaries Act 1855 (law clerk of the Duchy of Cornwall to act as attorney or solicitor in all courts) is omitted.
- (2) In section 88(1) of the Solicitors Act 1974 (saving for solicitors to public departments and City of London) the words “or the Duchy of Cornwall” are omitted.
- (3) Section 193(1)(d) of the Legal Services Act 2007 (solicitors to public departments and City of London) is omitted.

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## **7 Treasury Solicitor**

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The Treasury Solicitor constituted under the Treasury Solicitor Act 1876 may not, and any person in the Treasury Solicitor’s employ may not, give any advice to, or bring or act in any proceedings on behalf of, the Duchy of Cornwall, or any Duke of Cornwall in respect of the Duchy of Cornwall.

## **8 Extent, commencement and short title**

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- (1) This Act extends to England and Wales, Scotland and Northern Ireland.
- (2) This Act comes into force on the day on which it passed.
- (3) This Act may be cited as the Duchy of Cornwall Act 2019.



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To amend the succession to the title of the Duke of Cornwall; to remove various powers, exemptions and immunities from the Duchy of Cornwall; to make provisions relating to the Treasury Solicitor and any solicitor or attorney appointed in the affairs of the Duchy; and for connected purposes.

*Lord Berkeley*

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