

**No. XXVI.**

**An Act to amend the Stamp Duties Act of 1865.** STAMP DUTIES ACT  
AMENDMENT.  
**[27th April, 1868.]**

**B**E it enacted by the Queen's Most Excellent Majesty by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled and by the authority of the same as follows :—

1. Nothing in the Stamp Duties Act of 1865 shall be held to have charged or to charge with any of the duties therein granted any legacy or residue or part or share of any residue which shall have been or shall be given or shall have passed or shall pass to or for the benefit of the husband or wife of the deceased and nothing in the said Act shall be held to have charged or to charge with any of the duties therein granted any succession which shall have been or shall be given or shall have passed or shall pass to or for the benefit of the husband or wife of the predecessor. Wife and husband of deceased exempted.

2. Nothing in the said Act shall be held to have charged or to charge with a higher rate of duty than five per cent. any legacy or residue or part or share of any residue which shall have been or shall be given or shall have passed or shall pass to or for the benefit of any descendant of a brother or sister of the father or mother of the deceased. Descendant of a brother or sister not to be charged with higher rate of duty than five per cent.