

STAMP DUTIES (AMENDMENT) ACT.

Act No. 41, 1963.

Elizabeth II, An Act to make further provision with respect to
No. 41, 1963 exemptions from, and concessional rates
applicable to, death duty; for this purpose to
amend the Stamp Duties Act, 1920-1962; and
for purposes connected therewith. [Assented to,
6th November, 1963.]

BE

BE it enacted by the Queen's Most Excellent Majesty, by No. 41, 1963
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. This Act may be cited as the "Stamp Duties (Amendment) Act, 1963". Short title.

2. The Stamp Duties Act, 1920, as amended by subsequent Acts, is amended— Amendment of Act No. 47, 1920.

(a) by inserting at the end of paragraph (c) of subsection four of section 101D the following new subparagraph :— Sec. 101D.

(Death duty
—local
domicile—
estates of
certain
persons.)

(iv) This paragraph shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1963, whether in New South Wales or elsewhere and who was at the date of his death domiciled in New South Wales, be read and construed as if the words "two thousand five hundred pounds" wherever occurring in subparagraphs (i) and (ii) of this paragraph were omitted therefrom and the words "ten thousand pounds" were inserted in lieu thereof.

(b) by inserting next after subsection (3A) of section 112C the following new subsection :— Sec. 112C.

(Abatement in favour of widow, etc., in certain cases.)

(3B) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1963, be read and construed—

(a) as if the words "seven thousand five hundred pounds" wherever occurring in subsections one and two of this section were omitted therefrom and the words "fifteen thousand pounds" were inserted in lieu thereof;

(b)

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(b) as if the symbols and figures "£3,000", "£4,000", "£5,000", "£6,000" and "£7,500" wherever occurring in subsection three of this section were omitted therefrom and the symbols and figures "£11,000", "£12,000", "£13,000", "£14,000" and "£15,000" were respectively inserted in lieu thereof.

Sec. 112D.
(Non-aggregated property—exemption from duty in certain cases.)

(c) by inserting at the end of section 112D the following new paragraph :—

This section shall in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1963, be read and construed as if the words "seven thousand five hundred pounds" were omitted therefrom and the words "fifteen thousand pounds" were inserted in lieu thereof.
