

## STAMP DUTIES (AMENDMENT) ACT.

### Act No. 41, 1952.

An Act to amend the Stamp Duties Act, 1920-1949, in certain respects; and for purposes connected therewith. [Assented to, 25th November, 1952.]

Elizabeth 11,  
No. 41, 1952.

**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.** (1) This Act may be cited as the "Stamp Duties (Amendment) Act, 1952."

Short-title  
and  
citation.

(2) The Stamp Duties Act, 1920, as amended by subsequent Acts and by this Act, may be cited as the Stamp Duties Act, 1920-1952.

**2.** The Stamp Duties Act, 1920-1949, is amended—

Amendment  
of Act No.  
47, 1920.

(a) by inserting at the end of section 101b the following new subsection:—

Sec. 101b.

(Death  
duty—  
local  
domicile—  
estates of  
persons  
dying  
after  
commence-  
ment of  
Stamp  
Duties  
(Amend-  
ment) Act,  
1939.)

(4) (a) This subsection shall apply in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1952, whether in New South Wales or elsewhere and who was at the date of his death domiciled in New South Wales.

(b) (i) Where the value of the dutiable estate of the deceased, other than non-aggregated property, when aggregated with the value of all his foreign assets does not, after deducting therefrom all debts actually due and owing by the deceased at the date of his death, other than

the

No. 41, 1942.

the debts referred to in subsection two of section one hundred and seven, exceed one thousand pounds, no death duty shall be chargeable.

(ii) Where the value of non-aggregated property included in the estate of the deceased and directed by this Act to be separately assessed does not exceed one thousand pounds, no death duty shall be chargeable.

(c) (i) Where the value of the dutiable estate of the deceased, other than non-aggregated property, when aggregated with the value of all the foreign assets of the deceased, after deducting therefrom all debts actually due and owing by the deceased at the date of the death of the deceased, other than the debts referred to in subsection two of section one hundred and seven, exceeds one thousand pounds, but does not exceed two thousand five hundred pounds, no death duty shall be chargeable on any property passing by the intestacy or under the will of the deceased to the widow or widower of the deceased or to any children of the deceased who, at the time of the death of the deceased, were under the age of twenty-one years, or on any other property which, or the value of which, is included by this Act in such dutiable estate, the beneficial interest in which property was vested in or passed on the death of the deceased to the widow or widower or such child.

(ii) Where the value of non-aggregated property included in the estate of the deceased and directed by this Act to be separately assessed exceeds one thousand pounds, but does not exceed two thousand five hundred pounds, no death duty shall be chargeable on any such property passing on the death of the deceased or at a time determined by reference to the death of the deceased to the widow or widower of the deceased or to any children of the deceased who, at the time of such passing, were under the age of twenty-one years.

(b)

- (b) (i) by omitting from subparagraph (b) of paragraph (1) of section one hundred and two the words "the next succeeding section" and by inserting in lieu thereof the words "section one hundred and three of this Act";
- (ii) by inserting at the end of subparagraph (c) of paragraph (2) of the same section the words—

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Sec. 102.  
(Property subject to duty as part of the estate of deceased person.)

"Where, in respect of any property passing under any settlement, trust or other disposition made by the deceased whether before or after the passing of this Act, there was in existence at any time (either before or after the commencement of the Stamp Duties (Amendment) Act, 1952) within the three years before the death of the deceased any such interest, benefit, reservation, assurance, contract or right as is referred to in the foregoing provisions of this subparagraph, the settlement, trust or other disposition shall, notwithstanding that such interest, benefit, reservation, assurance, contract or right had ceased to exist before the death of the deceased, be read and construed for the purposes of this subparagraph as if such interest, benefit, reservation, assurance, contract or right had continued in existence until the death of the deceased."

- (iii) by omitting subparagraph (d) of the same paragraph and by inserting in lieu thereof the following subparagraph:—

(d) Any property comprised in any gift made by the deceased at any time, whether before or after the passing of this Act, unless bona fide possession and enjoyment thereof has been assumed by the donee not less than three years before the death of the deceased

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deceased and thenceforth retained to the entire exclusion of the deceased, or of any benefit to him of whatsoever kind or in any way whatsoever whether enforceable at law or in equity or not and whenever the deceased died.

(iv) by inserting next after subparagraph (fa) of the same paragraph the following new subparagraph:—

(g) (i) Any property in which the deceased or any other person had, at any time either before or after the commencement of the Stamp Duties (Amendment) Act, 1952, an estate or interest limited to cease on the death of the deceased or at a time determined by reference to the death of the deceased (in this Act referred to as the "limited interest") to the extent to which a benefit accrues or arises by cesser of the limited interest, whether or not the limited interest has been surrendered, assured, divested or otherwise disposed of, whether for value or not, to or for the benefit of a person entitled to an estate or interest in the property in remainder or reversion expectant upon the determination of the limited interest:

Provided that where the limited interest was so surrendered, assured, divested or disposed of not less than three years before the death of the deceased, and bona fide possession and enjoyment of the property

property was assumed immediately after the limited interest was so surrendered, assured, divested or disposed of, and thereafter retained to the entire exclusion of the person theretofore entitled to the benefit of the limited interest, and of any benefit to such person, whether enforceable or not, the property shall not be deemed part of the estate. No. 41, 1952.

The value of the benefit accruing or arising from the cesser of the limited interest shall—

- (a) if the limited interest extended to the whole of the income or benefits of the property, be the principal value of that property; and
- (b) if the limited interest extended to less than the whole of the income or benefits of the property, be the principal value of an addition to the property equal to the income or benefits to which the limited interest extended.

In the application of this subparagraph to and in respect of a limited interest which is an annuity the property out of which or out of the income or proceeds of which the annuity is payable shall be deemed to be held for an estate or interest in remainder or reversion expectant upon the determination of the annuity.

(ii)

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(ii) This subparagraph shall not apply to and in respect of—

- (a) any property the limited interest in which was only an interest as holder of an office, or as recipient of the benefits of a charity, or as a corporation sole;
- (b) any property in respect of which a benefit accrues or arises by cesser of the limited interest where the Commissioner is satisfied that such limited interest was in the nature of an annuity payable out of the funds of a bona fide superannuation fund or out of the funds of a bona fide assurance company, corporation or society.

**New secs.  
102A, 102B,  
102C.**

**Reverter of  
property to  
disponer.**

(c) by inserting next after section one hundred and two the following new sections:—

102A. (1) Where by a disposition of any property an interest is conferred on any person other than the disponer for the life of such person or determinable on his death, and such person enters into possession of the interest and thenceforward retains possession thereof to the entire exclusion of the disponer or of any benefit to him by contract or otherwise, and the only benefit which the disponer retains in the said property is subject to such life or determinable interest, and no other interest is created by the said disposition, then, on the death of such person, the property shall not be deemed to be included in the estate of any deceased person solely by virtue of the operation of subparagraph (g) of paragraph (2) of section one hundred

hundred and two of this Act or of that sub-paragraph as extended in its application by paragraph (2A) of that section by reason only of its reverter to the disponent in his lifetime. No. 41, 1952.

(2) Where by a disposition of any property any such interest as above in this section mentioned is conferred on two or more persons, either severally or jointly, or in succession, this section shall apply in like manner as where the interest is conferred on one person.

(3) Subsections one and two of this section shall not apply where such person or persons taking the said life or determinable interest had at any time prior to the disposition been himself or themselves competent to dispose of the said property.

102b. Where a limited interest which was created under a will or by a settlement fails or determines by reason of the death of the person entitled thereto before it becomes a limited interest in possession, and subsequent limitations under the will or settlement continue to subsist, no benefit shall be deemed to accrue or arise by the cesser of the limited interest by reason only of the failure or determination of that interest. Limited interest—failure before it falls into possession.

102c. (1) This section shall have effect for the purposes of this Part of this Act in relation to a limited interest in the residue of the estate of a testator or intestate where that interest is limited to cease on the death of a person or at a time determined by reference to the death of a person and that person dies before the completion of the administration of the estate. Limited interest in unascertained residue.

(2) Such an interest shall, until the completion of the administration, be deemed to be an interest in the unadministered estate, of the testator or intestate, as for the time being held by his personal representatives subject to outstanding

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outstanding charges on residue and to any adjustments between capital and income remaining to be made in a due course of administration, and in the property (if any) representing ascertained residue.

(3) Such an interest shall be deemed to have become an interest in possession on the date as from which the income of the residue would have been attributable to that interest if the residue had been ascertained immediately after the death of the testator or intestate.

(4) Where such an interest is an interest in a part only of the residue of an estate, the references in the foregoing provisions of this section to the unadministered estate, to residue and to charges on residue, shall be construed as references to a corresponding part thereof.

Sale or  
mortgages  
of  
reversions.

102D. Where an interest in remainder or reversion expectant upon the determination of a limited interest has, before the commencement of the Stamp Duties (Amendment) Act, 1952, been—

- (a) bona fide sold for full consideration in money or money's worth, no other duty shall be payable by the purchaser when the limited interest falls into possession, than would have been payable had subparagraph (g) of paragraph (2) of section one hundred and two of this Act not been enacted;
- (b) bona fide mortgaged for full consideration in money or money's worth, any duty payable in consequence of the provisions of subparagraph (g) of paragraph (2) of section one hundred and two of this Act shall rank as a charge on the property next after that of the mortgagee.

¶ (d)



- (d) by inserting at the end of subsection one of section one hundred and five the following proviso:—

No. 41, 1952.  
Sec. 105.  
(Final  
balance of  
estate.)

Provided that where part or parts of the dutiable estate of any person is or are required by section 105A of this Act to be separately assessed the final balance of the estate shall be ascertained separately for that part or each of those parts and for the remainder of the dutiable estate.

- (e) by inserting next after the same section the following new section:—

New sec.  
105A.

105A. (1) Any property which is deemed to be included in the estate of any deceased person solely by virtue of the operation of subparagraph (g) of paragraph (2) of section one hundred and two of this Act or of that subparagraph as extended in its application by paragraph (2A) of that section (in this Act referred to as "non-aggregated property") shall not be aggregated with the balance of the estate of the deceased but shall be separately assessed and shall for that purpose be an estate by itself:

Property  
which is  
not to be  
aggregated.

Provided that the aggregate of all non-aggregated property included in the dutiable estate consequent upon the cesser of limited interests which were created by the same person shall be separately assessed and shall for that purpose be an estate by itself.

(2) For the purposes of the separate assessment of non-aggregated property which is included in the estate of the deceased and directed to be separately assessed, the Seventh Schedule to this Act shall be construed as if—

- (a) paragraphs (a) and (b) of the matter appearing in the First Column were omitted and the following paragraph were inserted in lieu thereof:—

Any property directed by this Act to be separately assessed which is included in the dutiable estate of the deceased

in

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in respect of non-aggregated property where the beneficial interest in that non-aggregated property was vested in or passed on the death of the deceased to the widow or lineal issue of the deceased or to the widow or lineal issue of the person who created the limited interest.

- (b) paragraphs (a) and (b) of the matter appearing in the Second Column were omitted and the following paragraph were inserted in lieu thereof:—

Any property directed by this Act to be separately assessed which is included in the dutiable estate of the deceased in respect of non-aggregated property where the beneficial interest in that non-aggregated property was vested in or passed on the death of the deceased to the widower, lineal ancestor, brother or sister, or issue of a brother or sister of the deceased, or to the widower, lineal ancestor, brother or sister or issue of a brother or sister of the person who created the limited interest.

New secs.  
112c, 112D,  
112E.

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

- (f) by inserting next after section 112B the following new sections:—

112c. (1) Where the amount of the dutiable estate, other than non-aggregated property, of any person who dies after the commencement of the Stamp Duties (Amendment) Act, 1952, when aggregated with the value of the foreign assets of the deceased, does not, after deducting therefrom all debts actually due and owing by the deceased at the time of his death, other than the debts referred to in subsection two of section one hundred and seven, exceed seven thousand five hundred pounds, death duty shall be calculated at the proportion, specified in subsection

three

three of this section, of the rate that would, but for this provision, be the rate prescribed by this Act on that portion of the final balance of the estate which consists of property of one or more of the following classes:—

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- (a) property which devolves by the intestacy on or passes under the will of the deceased to the widow or widower of the deceased or any of the children of the deceased who, at the time of the death of the deceased, were under the age of twenty-one years;
- (b) property of any class not falling within paragraph (a) of this subsection, which, or the value of which, is included in the dutiable estate of the deceased, where the beneficial interest in that property on the death of the deceased is vested in or passes to the widow or widower of the deceased or any of the children of the deceased who, at the time of the death of the deceased, were under the age of twenty-one years.

(2) Where the value of non-aggregated property included in the estate of any person who dies after the commencement of the Stamp Duties (Amendment) Act, 1952, and directed by this Act to be separately assessed, does not exceed seven thousand five hundred pounds, death duty shall be calculated at the proportion, specified in subsection three of this section, of the rate that would, but for this provision, be the rate prescribed by this Act on any property passing on the death of the deceased or at a time determined by reference to the death of the deceased to the widow or widower of the deceased or to any children of the deceased who, at the time of such passing, were under the age of twenty-one years.

(3)

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(3) The proportions referred to in subsections one and two of this section shall be as follows:—

Where the value of that portion of the final balance referred to in subsection one of this section or the value of the property passing to the persons referred to in subsection two of this section does not exceed £3,000, one-half prescribed rate.

Exceeds £3,000 but does not exceed £4,000, six-tenths prescribed rate.

Exceeds £4,000 but does not exceed £5,000, seven-tenths prescribed rate.

Exceeds £5,000 but does not exceed £6,000, eighth-tenths prescribed rate.

Exceeds £6,000 but does not exceed £7,500, nine-tenths prescribed rate.

(4) This section shall not apply where the deceased was at the time of his death domiciled at some place outside New South Wales.

Non-aggregated property—  
exemption from duty in certain cases.

112D. Where the value of non-aggregated property included in the estate of any person who dies after the commencement of the Stamp Duties (Amendment) Act, 1952, and directed by this Act to be separately assessed does not exceed seven thousand five hundred pounds and the Commissioner is satisfied that any such property passing on the cesser of the limited interest to the widow, widower, children or grandchildren of the person who created the limited interest was included in the estate of the person who created the limited interest and duty was paid thereon no duty shall be payable on any such property so passing.

Reduction of duty in certain cases.

112E. Where—

- (a) any person who died before the commencement of the Stamp Duties (Amendment) Act, 1952, or who dies after such commencement, has created a limited interest in favour of any person; and

(b)

- (b) the Commissioner is satisfied that the property in which the limited interest was so created was included in the dutiable estate of the person who created the limited interest; and
- (c) the person for whose life the limited interest was created, dies after such commencement and within eleven years after the death of the person who created the limited interest; and
- (d) upon the death of the person for whose life the limited interest was created such property is deemed to be included in his estate solely by virtue of the operation of subparagraph (g) of paragraph (2) of section one hundred and two of this Act or of that subparagraph as extended in its application by paragraph (2A) of that section,

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then the duty payable in respect of such property which is so deemed to be included in the estate of the person for whose life the limited interest was created shall be reduced as follows:—

Where the death of the person for whose life the limited interest was created occurs within five years after the death of the person who created the limited interest—by one hundred per centum.

Where the death of the person for whose life the limited interest was created occurs after the expiration of five years but before the expiration of six years after the death of the person who created the limited interest—by sixty per centum.

Where the death of the person for whose life the limited interest was created occurs after the expiration of six years but before the expiration of seven years after the death of the person who created the limited interest—by fifty per centum.

Where

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Where the death of the person for whose life the limited interest was created occurs after the expiration of seven years but before the expiration of eight years after the death of the person who created the limited interest—by forty per centum.

Where the death of the person for whose life the limited interest was created occurs after the expiration of eight years but before the expiration of nine years after the death of the person who created the limited interest—by thirty per centum.

Where the death of the person for whose life the limited interest was created occurs after the expiration of nine years but before the expiration of ten years after the death of the person who created the limited interest—by twenty per centum.

Where the death of the person for whose life the limited interest was created occurs after the expiration of ten years but before the expiration of eleven years after the death of the person who created the limited interest—by ten per centum.

Sec. 114.  
(Death duty to be payable by the administrator.)

(g) by inserting in subsection one of section one hundred and fourteen after the words "Death duty" the words "(other than death duty separately assessed in respect of non-aggregated property)";

New sec.  
114A.

(h) by inserting next after the same section the following new section:—

Payment of death duty on non-aggregated property.

114A. (1) Death duty separately assessed in respect of non-aggregated property shall constitute a debt payable to Her Majesty out of the non-aggregated property and such duty shall be paid accordingly out of the non-aggregated property by the person in whom the non-aggregated property is vested.

(2)

(2) For the purpose of paying the duty No. 41, 1952.  
~~the~~ person in whom the non-aggregated property is vested, if a trustee, may raise the amount of the duty by mortgage or sale of the non-aggregated property.

(3) The person in whom the non-aggregated property is vested shall not be liable for any duty in excess of the assets constituting the non-aggregated property.

(i) by inserting in subsection one of section one hundred and fifteen after the words "Death duty" the words "(other than death duty separately assessed in respect of non-aggregated property)"; Sec. 115 (Death duty to become due on assessment.)

(j) by inserting next after the same section the following new section:— New sec. 115A.

115A. (1) Death duty separately assessed in respect of non-aggregated property shall become due and payable on the assessment thereof by the Commissioner, or if not duly so assessed within six months from the death of the deceased then on the expiration of that period of six months. Assessment and charge of death duty on non-aggregated property.

(2) Such duty shall constitute, as from the death of the deceased, a charge upon so much of the non-aggregated property as is situated in New South Wales, but no such charge shall affect the title of a bona fide purchaser for value (whether before or after the death of the deceased) without notice.

(3) In case the duty is not paid within the prescribed time the Commissioner may apply to the Supreme Court, which may order that a sufficient part of the non-aggregated property so situated be sold and the proceeds of such sale applied in payment of the duty and of the costs consequent thereon.

(4) Where any property has been sold under any such order the Supreme Court may make an order vesting the property in the purchaser.

(5)

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(5) Every such vesting order shall have the same effect as if all persons entitled to the property had been free from all disability and had duly executed all proper conveyances, transfers and assignments of the property for such estate or interest as is specified in the order.

**Sec. 120.**  
**(Account duty.)**

- (k) (i) by inserting in subsection one of section one hundred and twenty after the words "payable in respect thereof" the words "(other than death duty separately assessed in respect of non-aggregated property)";
- (ii) by inserting in subsection two of the same section after the words "management of any such property" the words "(including non-aggregated property)";
- (iii) by inserting in subsection three of the same section after the words "pay such duty" the words "(including death duty separately assessed in respect of non-aggregated property)";

**Sec. 123.**  
**(Deduction of stamp duty from death duty in certain cases.)**

- (l) (i) by omitting from subsection one of section one hundred and twenty-three the words "The deductions under this subsection in respect of any property shall not exceed the ad valorem duty paid under Part III of this Act on the instrument effecting the disposition of that property";
- (ii) by inserting next after the same subsection the following new subsections:—

(1A) (a) Where, by virtue of the operation of subparagraph (g) of paragraph (2) of section one hundred and two of this Act or of that subparagraph as extended in its application by paragraph (2A) of that section, the dutiable estate of a deceased person includes any property comprised in any disposition not made by the deceased, there shall be deducted from the death duty assessed



assessed in respect of that property any ad valorem duty paid under Part III of this Act on any instrument effecting such disposition in respect of that property, less the sum of one pound for each separate instrument within the meaning of section sixteen of this Act.

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(b) The deductions under this subsection and under subsection one of this section in respect of any property shall not exceed the ad valorem duty paid under Part III of this Act on the instrument effecting the disposition of that property.

(1B) Where—

- (a) any non-aggregated property has been included in the estate of a deceased person, and death duty has been paid thereon; and
- (b) the person (in this section referred to as the “settlor”) who created the limited interest by reason of the cesser of which such non-aggregated property was included in the estate of the deceased person, dies after the death of such deceased person; and
- (c) the dutiable estate of the settlor includes the property in which such limited interest was created,

there shall be deducted from the death duty payable in the estate of the settlor in respect of the property in which such limited interest was created, a sum equivalent to the difference between the death duty referred to in paragraph (a) of this subsection and the death duty which would have been payable in respect of that non-aggregated property if the deceased person had died on the date of the death of the settlor and the settlor

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settlor had died on the date of the death of the deceased person calculated according to the value of such property as at the actual date of the death of the deceased person and in accordance with the provisions of this Act in the form in which those provisions existed at that actual date.

Sec. 124.  
(Appeal to  
Supreme  
Court from  
assessment  
of Commis-  
sioner.)

- (m) by inserting in subsection one of section one hundred and twenty-four after the word "administrator" wherever occurring the words "or other person";

Sec. 124A.  
(Reference  
to local  
land board  
in certain  
cases.)

- (n) (i) by inserting in subsection one of section 124A after the word "administrator" wherever occurring the words "or other person";
- (ii) by inserting in subsections four and five of the same section after the word "administrator" wherever occurring the words "or such other person, as the case may be";

Sec. 128.  
(Further  
claim may  
be made in  
case of  
payment of  
too little  
duty.)

- (o) by inserting in subsection one of section one hundred and twenty-eight after the word "administrator" wherever occurring the words "or other the person liable to pay death duty";

New sec.  
145.

- (p) by inserting next after section one hundred and forty-four the following new section:—

Regulations.

145. (1) The Governor may make regulations requiring that—

- (a) every instrument (other than a will) executed after the commencement of the Stamp Duties (Amendment) Act, 1952, and every will, probate whereof is granted after such commencement, by which an estate or interest in any property (including an annuity payable  
**out**

out of the property or out of the income or proceeds of the property) limited to cease on the death of any person or at a time determined by reference to the death of any person is evidenced or conveyed or in any way whatsoever created shall be registered in the office of the Commissioner;

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- (b) every instrument (other than a will) executed before the commencement of the Stamp Duties (Amendment) Act, 1952, and every will, probate whereof was granted before such commencement, by which an estate or interest in any property (including an annuity payable out of the property or out of the income or proceeds of the property) limited to cease on the death of any person or at a time determined by reference to the death of any person is evidenced or conveyed or in any way whatsoever created shall, unless such person had died before such commencement, be registered in the office of the Commissioner.

(2) The Governor may, in and by such regulations,—

- (a) prescribe the manner in which and the persons by whom any such registration shall be effected;
- (b) prescribe the period within which any such registration shall be effected;
- (c) require the production for examination at the office of the Commissioner of the original of any instrument the registration of which is required to be effected pursuant to the regulations made under this

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this section or of a certified copy of the instrument or of an abstract of such part thereof as the Commissioner may specify;

- (d) provide for the issue by the Commissioner of a certificate of registration in respect of any instrument the registration of which has been effected pursuant to the regulations made under this section;
- (e) require persons upon whom the obligation of effecting registration of any instrument is imposed by the regulations made under this section to comply with any written notice served, either personally or by post, requesting him to furnish any information or particulars in respect of the property to which the instrument relates, or the persons interested in such property, which the Commissioner may deem necessary to enable him to exercise and discharge his powers, authorities, duties and functions under this Act;
- (f) authorise the Commissioner to alter or extend the time within which any matter or thing is required to be done by or under the regulations made under this section;
- (g) impose a penalty not exceeding fifty pounds for any breach of the regulations made under this section, and, where the breach is a continuing one, a penalty not exceeding five pounds for each day during which the breach continues.

(3) The provisions of subsections two and three of section nine of this Act shall extend to and in respect of regulations made under this section.

(q)

(q) by omitting the Sixth Schedule and by inserting in lieu thereof the following Schedule:—

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Subst.  
Sixth  
Schedule.

## SIXTH SCHEDULE.

Sec. 66.

RATE OF STAMP DUTY to be paid pursuant to subparagraph (ii) of paragraph (a) of subsection three of section sixty-six or paragraph (ii) of subsection (3A) of that section on certain conveyances made without consideration in money or money's worth or with a consideration in money or money's worth of less than the unencumbered value of the property conveyed.

Amount or Value.	Rate per centum of Duty.
Not exceeding £1,000	3
Exceeding £1,000 but not exceeding £2,000	3 $\frac{1}{4}$
" £2,000 " " £3,000	3 $\frac{2}{3}$
" £3,000 " " £4,000	4
" £4,000 " " £5,000	4 $\frac{1}{4}$
" £5,000 " " £6,000	4 $\frac{1}{2}$
" £6,000 " " £7,000	4 $\frac{3}{4}$
" £7,000 " " £8,000	5
" £8,000 " " £9,000	5 $\frac{1}{4}$
" £9,000 " " £10,000	5 $\frac{1}{2}$
" £10,000 " " £11,000	5 $\frac{3}{4}$
" £11,000 " " £12,000	6
" £12,000 " " £13,000	6 $\frac{1}{4}$
" £13,000 " " £14,000	6 $\frac{1}{2}$
" £14,000 " " £15,000	6 $\frac{3}{4}$
" £15,000 " " £17,000	7
" £16,000 " " £17,000	7 $\frac{1}{4}$
" £17,000 " " £18,000	7 $\frac{1}{2}$
" £18,000 " " £19,000	7 $\frac{3}{4}$
" £19,000 " " £20,000	8
" £20,000 " " £21,000	8 $\frac{1}{4}$
" £21,000 " " £22,000	8 $\frac{1}{2}$
" £22,000 " " £23,000	8 $\frac{3}{4}$
" £23,000 " " £24,000	9
" £24,000 " " £25,000	9 $\frac{1}{4}$
" £25,000 " " £26,000	9 $\frac{1}{2}$
" £26,000 " " £27,000	9 $\frac{3}{4}$
" £27,000 " " £28,000	10
" £28,000 " " £29,000	10 $\frac{1}{4}$
" £29,000 " " £30,000	10 $\frac{1}{2}$
" £30,000 " " £31,000	10 $\frac{3}{4}$
" £31,000 " " £32,000	11
" £32,000 " " £33,000	11 $\frac{1}{4}$
" £33,000 " " £34,000	11 $\frac{1}{2}$
" £34,000 " " £35,000	11 $\frac{3}{4}$
" £35,000 " " £36,000	12
" £36,000 " " £37,000	12 $\frac{1}{4}$

## Stamp Duties (Amendment) Act.

No. 41, 1952.

Amount or Value.		Rate per centum of Duty.
Exceeding	£37,000 but not exceeding £38,000	12 $\frac{1}{2}$
"	£38,000 " " £39,000	12 $\frac{3}{4}$
"	£39,000 " " £40,000	13
"	£40,000 " " £41,000	13 $\frac{1}{4}$
"	£41,000 " " £42,000	13 $\frac{1}{2}$
"	£42,000 " " £43,000	13 $\frac{3}{4}$
"	£43,000 " " £44,000	14
"	£44,000 " " £45,000	14 $\frac{1}{4}$
"	£45,000 " " £46,000	14 $\frac{1}{2}$
"	£46,000 " " £47,000	14 $\frac{3}{4}$
"	£47,000 " " £48,000	15
"	£48,000 " " £49,000	15 $\frac{1}{4}$
"	£49,000 " " £50,000	15 $\frac{1}{2}$
"	£50,000 " " £51,000	15 $\frac{3}{4}$
"	£51,000 " " £52,000	16
"	£52,000 " " £53,000	16 $\frac{1}{4}$
"	£53,000 " " £54,000	16 $\frac{1}{2}$
"	£54,000 " " £55,000	16 $\frac{3}{4}$
"	£55,000 " " £56,000	17
"	£56,000 " " £57,000	17 $\frac{1}{4}$
"	£57,000 " " £58,000	17 $\frac{1}{2}$
"	£58,000 " " £59,000	17 $\frac{3}{4}$
"	£59,000 " " £60,000	18
"	£60,000 " " £61,000	18 $\frac{1}{4}$
"	£61,000 " " £62,000	18 $\frac{1}{2}$
"	£62,000 " " £63,000	18 $\frac{3}{4}$
"	£63,000 " " £64,000	19
"	£64,000 " " £65,000	19 $\frac{1}{4}$
"	£65,000 " " £66,000	19 $\frac{1}{2}$
"	£66,000 " " £67,000	19 $\frac{3}{4}$
"	£67,000 " " £68,000	20
"	£68,000 " " £69,000	20 $\frac{1}{4}$
"	£69,000 " " £70,000	20 $\frac{1}{2}$
"	£70,000 " " £71,000	20 $\frac{3}{4}$
"	£71,000 " " £72,000	21
"	£72,000 " " £73,000	21 $\frac{1}{4}$
"	£73,000 " " £74,000	21 $\frac{1}{2}$
"	£74,000 " " £75,000	21 $\frac{3}{4}$
"	£75,000 " " £76,000	22
"	£76,000 " " £77,000	22 $\frac{1}{5}$
"	£77,000 " " £78,000	22 $\frac{2}{5}$
"	£78,000 " " £79,000	22 $\frac{3}{5}$
"	£79,000 " " £80,000	22 $\frac{4}{5}$
"	£80,000 " " £81,000	23
"	£81,000 " " £82,000	23 $\frac{1}{5}$
"	£82,000 " " £83,000	23 $\frac{2}{5}$
"	£83,000 " " £84,000	23 $\frac{3}{5}$
"	£84,000 " " £85,000	23 $\frac{4}{5}$
"	£85,000 " " £86,000	24
"	£86,000 " " £87,000	24 $\frac{1}{5}$
"	£87,000 " " £88,000	24 $\frac{2}{5}$

Water (Amendment) Act.

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Amount or Value.				Rate per centum of Duty.		No. 41, 1952.
Exceeding	£88,000 but not exceeding	£88,000	...	...	24 $\frac{3}{5}$	
"	£89,000	£90,000	...	...	24 $\frac{4}{5}$	
"	£90,000	£91,000	...	...	25	
"	£91,000	£92,000	...	...	25 $\frac{1}{5}$	
"	£92,000	£93,000	...	...	25 $\frac{2}{5}$	
"	£93,000	£94,000	...	...	25 $\frac{3}{5}$	
"	£94,000	£95,000	...	...	25 $\frac{4}{5}$	
"	£95,000	£96,000	...	...	26	
"	£96,000	£97,000	...	...	26 $\frac{1}{5}$	
"	£97,000	£98,000	...	...	26 $\frac{2}{5}$	
"	£98,000	£99,000	...	...	26 $\frac{3}{5}$	
"	£99,000	£100,000	...	...	26 $\frac{4}{5}$	
"	£100,000	...	...	...	27	