

STAMP DUTIES (AMENDMENT) ACT.

Act No. 41, 1963.

**Elizabeth II,
No. 41, 1963**

An Act to make further provision with respect to 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

Stamp Duties (Amendment) Act.

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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 (Amend- Short title.
ment) Act, 1963".

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

(a) by inserting at the end of paragraph (c) of sub- Sec. 101b.
section four of section 101D the following new (Death duty
subparagraph :— —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 Sec. 112c.
112c the following new subsection :— (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.
