

**STAMP DUTIES (AMENDMENT) ACT, 1977**

**New South Wales**



ANNO VICESIMO SEXTO

**ELIZABETHÆ II REGINÆ**

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**Act No. 13, 1977.**

An Act to amend the Stamp Duties Act, 1920, with respect to death duties. [Assented to, 17th March, 1977.]

**BE**

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*Stamp Duties (Amendment).*

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**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 :—

Short  
title.

1. This Act may be cited as the "Stamp Duties (Amendment) Act, 1977".

Commence-  
ment.

2. (1) This Act, section 3 and Schedule 1 excepted, shall commence on the date of assent to this Act.

(2) Section 3 and Schedule 1 shall be deemed to have commenced on 1st December, 1976.

Amend-  
ment of  
Act No. 47,  
1920.

3. The Stamp Duties Act, 1920, is amended in the manner set forth in Schedule 1.

Sec. 3.

SCHEDULE 1.

AMENDMENTS TO THE STAMP DUTIES ACT, 1920, RELATING  
TO DEATH DUTY EXEMPTION FOR WIDOWS AND WIDOWERS.

(1) Section 101D (6)—

After section 101D (5), insert :—

(6) In the case of every person who dies on or after 1st December, 1976, whether in New South

SCHEDULE

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*Stamp Duties (Amendment).*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE STAMP DUTIES ACT, 1920, RELATING  
TO DEATH DUTY EXEMPTION FOR WIDOWS AND  
WIDOWERS—*continued.*

Wales or elsewhere and who was at the date of his death domiciled in New South Wales, no death duty shall be chargeable—

- (a) on any property, other than non-aggregated property, included in the dutiable estate of the deceased—
  - (i) being property which passes by the intestacy or under the will of the deceased to the widow or widower of the deceased; or
  - (ii) being property which, or the value of which, is included by this Act in that dutiable estate where the beneficial interest in the property was vested in or passed on the death of the deceased to the widow or widower of the deceased; or
- (b) on any non-aggregated property included in the dutiable estate of the deceased and directed by this Act to be separately assessed which passes on the death of the deceased or at any time determinable by reference to the death of the deceased to the widow or widower of the deceased.

(2) Section 112D (9)—

After section 112D (8), insert :—

- (9) In the case of every person who dies on or after 1st December, 1976, no death duty shall be

SCHEDULE

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*Stamp Duties (Amendment).*

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SCHEDULE 1—*continued.*AMENDMENTS TO THE STAMP DUTIES ACT, 1920, RELATING  
TO DEATH DUTY EXEMPTION FOR WIDOWS AND  
WIDOWERS—*continued.*

payable on any non-aggregated property included in the dutiable estate of the deceased and directed by this Act to be separately assessed where the Commissioner is satisfied that any such property passing on the cesser of the limited interest to the widow or widower of the person who created the limited interest was included in the estate of the person who created the limited interest and any duty payable thereon was paid.

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