### STAMP DUTIES (AMENDMENT) ACT, 1979, No. 150

## New South Wales



ANNO VICESIMO OCTAVO

# ELIZABETHÆ II REGINÆ

Act No. 150, 1979.

An Act to amend the Stamp Duties Act, 1920, to eliminate the dependency test for beneficiaries of rural property who may obtain a reduction in death duty. [Assented to, 10th December, 1979.]

#### Stamp Duties (Amendment).

**BE** 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, 1979".

Commencement,

- 2. (1) Except as provided in subsection (2), this Act shall commence on the date of assent to this Act.
- (2) Section 3, in its application to Schedule 1 (1), and Schedule 1 (1) shall commence on 1st January, 1980.

Amendment 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.

(1) Sections 74c (7), 74f (7), 75E (7), 82d (7), 88AA (7), 88E (1), 97AB (1)—

Omit "and in duplicate" wherever occurring.

(2) Section 112H (1) (b)—

Omit "as at the death the person,", insert instead "if the death of the deceased occurred before the date of assent to the Stamp Duties (Amendment) Act, 1979, as at the death the person".

#### Stamp Duties (Amendment).

#### SCHEDULE 1—continued.

Amendments to the Stamp Duties Act, 1920—continued.

#### (3) Section 1121 (1) (b)—

Omit "as at the death", insert instead "if the death of the deceased occurred before the date of assent to the Stamp Duties (Amendment) Act, 1979, as at the death,".