

This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

ALLAN PICKERING,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 3 December, 1964.*

New South Wales



ANNO TERTIO DECIMO

ELIZABETHÆ II REGINÆ

Act No. , 1964.

An Act to make further provision with respect to exemptions from, and concessional rates applicable to, death duty, and the dutiable estate of a deceased person ; to extend the exemptions from stamp duty ; for these purposes to amend the Stamp Duties Act, 1920-1963 ; and for purposes connected therewith.

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 :—

1. (1) This Act may be cited as the "Stamp Duties (Amendment) Act, 1964".

Short title
and citation.

(2)

Stamp Duties (Amendment).

(2) The Stamp Duties Act, 1920, as amended by subsequent Acts and by this Act, may be cited as the Stamp Duties Act, 1920-1964.

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 section one hundred the following new definitions :—

Sec. 100.
(Definitions.)

10 “Wholly dependent adult child” means child of a deceased person who is of or over the age of twenty-one years, and

15 (a) in respect of whom an invalid pension is at the time of the death of the deceased being paid under the provisions of the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amending or replacing the same; or

20 (b) in respect of whom an invalid pension is not being so paid but who, if an application for such a pension had been made, would, in the opinion of the Commissioner, have been entitled to receive such pension; or

25 (c) in respect of whom an invalid pension is not being so paid but who, were he not under the care of the State or in receipt of a pension under the Australian Soldiers' Repatriation Act 1920, the Repatriation (Far East Strategic Reserve) Act 1956 or the Repatriation (Special Overseas Service) Act 1962 of the Parliament of the Commonwealth or any Act amending or replacing the same, would, if

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35

Stamp Duties (Amendment).

5 if an application for an invalid pension had been made, in the opinion of the Commissioner, have been entitled to receive such pension; or

- 10 (d) who, in the opinion of the Commissioner, during the period of twelve months prior to the death of the deceased was wholly engaged in the care of the deceased or the spouse of the deceased, and who, in the opinion of the Commissioner, was being substantially maintained and supported by the deceased.

15 “Wholly dependent widowed mother” means the widowed mother of a deceased person who, in the opinion of the Commissioner, was being substantially maintained and supported by the deceased, and

- 20 (a) in respect of whom a pension is at the time of the death of the deceased being paid under the provisions of the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amend-
- 25 ing or replacing the same; or

- 30 (b) in respect of whom a pension is not being so paid but who, if an application for such a pension had been made, would, in the opinion of the Commissioner, have been entitled to receive such pension; or

- 35 (c) in respect of whom a pension is not being so paid but who, were she not in the care of the State or in receipt of a pension under the Australian Soldiers' Repatriation Act 1920, the

Stamp Duties (Amendment).

5 the Repatriation (Far East Strategic Reserve) Act 1956 or the Repatriation (Special Overseas Service) Act 1962 of the Parliament of the Commonwealth or any Act amending or replacing the same, would, if an application for a pension under the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amending or replacing the same had been made, in the opinion of the Commissioner, have been entitled to receive such pension.

15 (b) by inserting at the end of paragraph (c) of sub-section four of section 101D the following new sub-paragraph :—

Sec. 101D.
(Death duty—local domicile—estates of certain persons.)

20 (v) This paragraph shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, 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—

25 (a) in subparagraph (i) of this paragraph there were inserted after the words “twenty-one years,” the words “or were wholly dependent adult children, or to the wholly dependent widowed mother”;

30 (b) in the same subparagraph there were inserted after the words “such child” the words “or wholly dependent widowed mother”;

35 (c) in subparagraph (ii) of this paragraph there were inserted after the words “twenty-one years” the words “or wholly dependent adult children or to the wholly dependent widowed mother”;

(c)

Stamp Duties (Amendment).

(c) by inserting next after subsection (3B) of section 112c the following new subsection :—

Sec. 112c.
(Abatement in favour of widow, etc., in certain cases.)

5 (3C) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, be read and construed as if in subsections one and two of this section there were inserted after the words "twenty-one years" wherever occurring the words "or wholly dependent adult children, or to the wholly dependent widowed mother".

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

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

15 This section shall in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, be read and construed as if the words "or grandchildren" were omitted therefrom and the words "grandchildren or wholly dependent widowed mother" were inserted in lieu thereof.

20 3. The Stamp Duties Act, 1920-1963, is further amended by inserting next after paragraph (2A) of section one hundred and two the following new paragraph :—

Further amendment of Act No. 47, 1920.
Sec. 102.

25 (2B) The value (to be ascertained as at the date of the gift) of any personal property situate outside New South Wales at the date of the gift (not being property included in the estate under the provisions of paragraph (2A) of this section) comprised in any gift made by the deceased within three years before his death, and whether made before or after the commencement of the Stamp Duties (Amendment) Act, 1964, including any money paid or other property transferred by the deceased within such period in pursuance of a covenant or agreement made at any time by him without full consideration in money or money's worth, when—

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

35 (a) the deceased dies after the commencement of the Stamp Duties (Amendment) Act, 1964; and

(b)

Stamp Duties (Amendment).

(b) the deceased was, at the time of his death domiciled in New South Wales :

Provided that—

- 5 (i) the Commissioner may in his discretion reduce such value by the amount by which the value of the property given would in the ordinary course have depreciated in the hands of the deceased between the date of the gift and the date of his death ;
- 10 (ii) this paragraph shall not apply to any such gift made to a public hospital or for the relief of poverty or the promotion of education in New South Wales ;
- 15 (iii) where the property comprised in any such gift consists of money, or money is paid as aforesaid in pursuance of any such covenant or agreement the property to be included in the estate pursuant to this paragraph shall be the actual amount of the money
- 20 given or paid.

4. The Stamp Duties Act, 1920-1963, is further amended by inserting next after paragraph (18) of the matter in the Second Schedule under the heading General Exemptions from Stamp Duty under Part III the following new paragraph :—

Further amendment of Act No. 47, 1920. (Second Schedule—General Exemptions.) New para. 19.

(19) In the case of a council, county council or urban committee within the meaning of the Local Government Act, 1919, as amended, the following instruments :—

- 30 (a) any bill of exchange, order or receipt issued or given by any such council or committee ;
- (b) any motor vehicle certificate of registration issued to any such council or committee ;
- (c)

Stamp Duties (Amendment).

- 5 (c) any other instrument executed by or on behalf of any such council or committee in respect of which instrument such council or committee is the person described in this Act as the person primarily liable;
- (d) any policy of insurance taken out by or on behalf of any such council or committee,
10 not being instruments issued, given, taken out, or executed by, to or on behalf of any such council or committee in connection with or arising from the establishment, acquisition and operation of any trading undertaking within the meaning of the Local Government Act, 1919, as amended.

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1964
[8d.]

No. , 1964

A BILL

To make further provision with respect to exemptions from, and concessional rates applicable to, death duty, and the dutiable estate of a deceased person ; to extend the exemptions from stamp duty ; for these purposes to amend the Stamp Duties Act, 1920-1963 ; and for purposes connected therewith.

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 :—

1. (1) This Act may be cited as the "Stamp Duties (Amendment) Act, 1964".

Short title
and citation.

(2)

Stamp Duties (Amendment)

(2) The Stamp Duties Act, 1920, as amended by subsequent Acts and by this Act, may be cited as the Stamp Duties Act, 1920-1964.

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 section one hundred the following new definitions : — Sec. 100. (Definitions.)

10 "Wholly dependent adult child" means child of a deceased person who is of or over the age of twenty-one years, and

15 (a) in respect of whom an invalid pension is at the time of the death of the deceased being paid under the provisions of the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amending or replacing the same; or

20 (b) in respect of whom an invalid pension is not being so paid but who, if an application for such a pension had been made, would, in the opinion of the Commissioner, have been entitled to receive such pension; or

25 (c) in respect of whom an invalid pension is not being so paid but who, were he not under the care of the State or in receipt of a pension under the Australian Soldiers' Repatriation Act 1920, the Repatriation (Far East Strategic Reserve) Act 1956 or the Repatriation (Special Overseas Service) Act 1962 of the Parliament of the Commonwealth or any Act amending or replacing the same, would, if

Stamp Duties (Amendment).

5 if an application for an invalid pension had been made, in the opinion of the Commissioner, have been entitled to receive such pension; or

10 (d) who, in the opinion of the Commissioner, during the period of twelve months prior to the death of the deceased was wholly engaged in the care of the deceased or the spouse of the deceased, and who, in the opinion of the Commissioner, was being substantially maintained and supported by the deceased.

15 "Wholly dependent widowed mother" means the widowed mother of a deceased person who, in the opinion of the Commissioner, was being substantially maintained and supported by the deceased, and

20 (a) in respect of whom a pension is at the time of the death of the deceased being paid under the provisions of the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amend-
25 ing or replacing the same; or

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35 (c) in respect of whom a pension is not being so paid but who, were she not in the care of the State or in receipt of a pension under the Australian Soldiers' Repatriation Act 1920, the

Stamp Duties (Amendment).

5 the Repatriation (Far East Strategic Reserve) Act 1956 or the Repatriation (Special Overseas Service) Act 1962 of the Parliament of the Commonwealth or any Act amending or replacing the same, would, if an application for a pension under the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amending or replacing the same had been made, in the opinion of the Commissioner, have been entitled to receive such pension.

15 (b) by inserting at the end of paragraph (c) of sub-section four of section 101D the following new sub-paragraph :—

Sec. 101D.
(Death duty—local domicile—estates of certain persons.)

20 (v) This paragraph shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, 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—

25 (a) in subparagraph (i) of this paragraph there were inserted after the words “twenty-one years,” the words “or were wholly dependent adult children, or to the wholly dependent widowed mother”;

30 (b) in the same subparagraph there were inserted after the words “such child” the words “or wholly dependent widowed mother”;

35 (c) in subparagraph (ii) of this paragraph there were inserted after the words “twenty-one years” the words “or wholly dependent adult children or to the wholly dependent widowed mother”;

(c)

Stamp Duties (Amendment).

- (c) by inserting next after subsection (3B) of section 112c the following new subsection :—
- (3C) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, be read and construed as if in subsections one and two of this section there were inserted after the words "twenty-one years" wherever occurring the words "or wholly dependent adult children, or to the wholly dependent widowed mother".
- (d) 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, 1964, be read and construed as if the words "or grandchildren" were omitted therefrom and the words "grandchildren or wholly dependent widowed mother" were inserted in lieu thereof.
3. The Stamp Duties Act, 1920-1963, is further amended by inserting next after paragraph (2A) of section one hundred and two the following new paragraph :—
- (2B) The value (to be ascertained as at the date of the gift) of any personal property situate outside New South Wales at the date of the gift (not being property included in the estate under the provisions of paragraph (2A) of this section) comprised in any gift made by the deceased within three years before his death, and whether made before or after the commencement of the Stamp Duties (Amendment) Act, 1964, including any money paid or other property transferred by the deceased within such period in pursuance of a covenant or agreement made at any time by him without full consideration in money or money's worth, when—
- (a) the deceased dies after the commencement of the Stamp Duties (Amendment) Act, 1964; and
- (b)

Sec. 112c.

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

Sec. 112D.

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

Further amendment of Act No. 47, 1920.

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

Stamp Duties (Amendment).

(b) the deceased was, at the time of his death domiciled in New South Wales :

Provided that—

- 5 (i) the Commissioner may in his discretion reduce such value by the amount by which the value of the property given would in the ordinary course have depreciated in the hands of the deceased between the date of the gift and the date of his death ;
- 10 (ii) this paragraph shall not apply to any such gift made to a public hospital or for the relief of poverty or the promotion of education in New South Wales ;
- 15 (iii) where the property comprised in any such gift consists of money, or money is paid as aforesaid in pursuance of any such covenant or agreement the property to be included in the estate pursuant to this paragraph shall be the actual amount of the money
- 20 given or paid.

4. The Stamp Duties Act, 1920-1963, is further amended by inserting next after paragraph (18) of the matter in the Second Schedule under the heading General Exemptions from Stamp Duty under Part III the following new paragraph :—

Further amendment of Act No. 47, 1920. (Second Schedule—General Exemptions.) New para. 19.

(19) In the case of a council, county council or urban committee within the meaning of the Local Government Act, 1919, as amended, the following instruments :—

- 30 (a) any bill of exchange, order or receipt issued or given by any such council or committee ;
- (b) any motor vehicle certificate of registration issued to any such council or committee ;
- (c)

Stamp Duties (Amendment).

5 (c) any other instrument executed by or on behalf
of any such council or committee in respect
of which instrument such council or commit-
tee is the person described in this Act as the
person primarily liable;

(d) any policy of insurance taken out by or on
behalf of any such council or committee,
not being instruments issued, given, taken out, or
executed by, to or on behalf of any such council or
10 committee in connection with or arising from the
establishment, acquisition and operation of any trading
undertaking within the meaning of the Local
Government Act, 1919, as amended.

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1964

PROOF

1871

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STAMP DUTIES (AMENDMENT) BILL, 1964.

EXPLANATORY NOTE.

THE objects of this Bill are—

- (a) to extend the exemptions and concessions in respect of death duty payable on property passing to certain persons including widows, widowers and children under 21 of deceased persons so as to include a wholly dependent adult child and the wholly dependent widowed mother of a deceased person;
- (b) to include in the dutiable estate of a deceased person, subject to certain provisos, the value (to be ascertained at the date of the gift) of any personal property situate outside New South Wales comprised in any gift made by the deceased within three years of his death; and
- (c) to grant certain exemptions from stamp duty to councils, county councils and urban committees under the Local Government Act.

(c) The Commission shall have the right to require the production of any documents or information in the possession, custody, or control of any person who is a party to the proceedings.

(d) The Commission shall have the right to require the production of any documents or information in the possession, custody, or control of any person who is a party to the proceedings, if the production of such documents or information is necessary to the Commission's investigation.

(e) The Commission shall have the right to require the production of any documents or information in the possession, custody, or control of any person who is a party to the proceedings, if the production of such documents or information is necessary to the Commission's investigation, and if the person has been notified of the Commission's request and has refused to comply.

The above are the provisions of the Act.

EXHIBIT 101

STATE POLICE (MEMORANDUM) 1961

836

PROOF

No. , 1964

A BILL

To make further provision with respect to exemptions from, and concessional rates applicable to, death duty, and the dutiable estate of a deceased person ; to extend the exemptions from stamp duty ; for these purposes to amend the Stamp Duties Act, 1920-1963 ; and for purposes connected therewith.

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 :—

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Stamp Duties (Amendment)

(2) The Stamp Duties Act, 1920, as amended by subsequent Acts and by this Act, may be cited as the Stamp Duties Act, 1920-1964.

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 section one hundred the following new definitions : — Sec. 100. (Definitions.)

10 "Wholly dependent adult child" means child of a deceased person who is of or over the age of twenty-one years, and

15 (a) in respect of whom an invalid pension is at the time of the death of the deceased being paid under the provisions of the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amending or replacing the same; or

20 (b) in respect of whom an invalid pension is not being so paid but who, if an application for such a pension had been made, would, in the opinion of the Commissioner, have been entitled to receive such pension; or

25 (c) in respect of whom an invalid pension is not being so paid but who, were he not under the care of the State or in receipt of a pension under the Australian Soldiers' Repatriation Act 1920, the Repatriation (Far East Strategic Reserve) Act 1956 or the Repatriation (Special Overseas Service) Act 1962 of the Parliament of the Commonwealth or any Act amending or replacing the same, would, if

Stamp Duties (Amendment).

- 5 if an application for an invalid pension had been made, in the opinion of the Commissioner, have been entitled to receive such pension; or
- 10 (d) who, in the opinion of the Commissioner, during the period of twelve months prior to the death of the deceased was wholly engaged in the care of the deceased or the spouse of the deceased, and who, in the opinion of the Commissioner, was being substantially maintained and supported by the deceased.
- 15 “Wholly dependent widowed mother” means the widowed mother of a deceased person who, in the opinion of the Commissioner, was being substantially maintained and supported by the deceased, and
- 20 (a) in respect of whom a pension is at the time of the death of the deceased being paid under the provisions of the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amend-
- 25 ing or replacing the same; or
- 30 (b) in respect of whom a pension is not being so paid but who, if an application for such a pension had been made, would, in the opinion of the Commissioner, have been entitled to receive such pension; or
- 35 (c) in respect of whom a pension is not being so paid but who, were she not in the care of the State or in receipt of a pension under the Australian Soldiers’ Repatriation Act 1920, the

Stamp Duties (Amendment).

5 the Repatriation (Far East Strategic Reserve) Act 1956 or the Repatriation (Special Overseas Service) Act 1962 of the Parliament of the Commonwealth or any Act amending or replacing the same, would, if an application for a pension under the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amending or replacing the same had been made, in the opinion of the Commissioner, have been entitled to receive such pension.

15 (b) by inserting at the end of paragraph (c) of sub-section four of section 101D the following new sub-paragraph :—

Sec. 101D.
(Death duty—local domicile—estates of certain persons.)

20 (v) This paragraph shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, 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—

25 (a) in subparagraph (i) of this paragraph there were inserted after the words “twenty-one years,” the words “or were wholly dependent adult children, or to the wholly dependent widowed mother”;

30 (b) in the same subparagraph there were inserted after the words “such child” the words “or wholly dependent widowed mother”;

35 (c) in subparagraph (ii) of this paragraph there were inserted after the words “twenty-one years” the words “or wholly dependent adult children or to the wholly dependent widowed mother”;

(c)

Stamp Duties (Amendment).

(c) by inserting next after subsection (3B) of section 112C the following new subsection :—

Sec. 112c.

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

5 (3C) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, be read and construed as if in subsections one and two of this section there were inserted after the words "twenty-one years" wherever occurring the words "or wholly dependent adult children, or to the

10 wholly dependent widowed mother".

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

Sec. 112D.

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

15 This section shall in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, be read and construed as if the words "or grandchildren" were omitted therefrom and the words "grandchildren or wholly dependent widowed mother" were inserted in lieu thereof.

20 3. The Stamp Duties Act, 1920-1963, is further amended by inserting next after paragraph (2A) of section one hundred and two the following new paragraph :—

Further amendment of Act No. 47, 1920.

Sec. 102.

25 (2B) The value (to be ascertained as at the date of the gift) of any personal property situate outside New South Wales at the date of the gift (not being property included in the estate under the provisions of paragraph (2A) of this section) comprised in any gift made by the deceased within three years before his death, and whether made before or after

30 the commencement of the Stamp Duties (Amendment) Act, 1964, including any money paid or other property transferred by the deceased within such period in pursuance of a covenant or agreement made at any time by him without full consideration in money or money's worth, when—

35

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

(a) the deceased dies after the commencement of the Stamp Duties (Amendment) Act, 1964; and

(b)

Stamp Duties (Amendment).

(b) the deceased was, at the time of his death domiciled in New South Wales :

Provided that—

- 5 (i) the Commissioner may in his discretion reduce such value by the amount by which the value of the property given would in the ordinary course have depreciated in the hands of the deceased between the date of the gift and the date of his death ;
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4. The Stamp Duties Act, 1920-1963, is further amended by inserting next after paragraph (18) of the matter in the Second Schedule under the heading General Exemptions from Stamp Duty under Part III the following new paragraph :—

Further amendment of Act No. 47, 1920. (Second Schedule—General Exemptions.) New para. 19.

(19) In the case of a council, county council or urban committee within the meaning of the Local Government Act, 1919, as amended, the following instruments :—

- 30 (a) any bill of exchange, order or receipt issued or given by any such council or committee ;
- (b) any motor vehicle certificate of registration issued to any such council or committee ;
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5 (c) any other instrument executed by or on behalf
of any such council or committee in respect
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establishment, acquisition and operation of any trading
undertaking within the meaning of the Local
Government Act, 1919, as amended.

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1964

PROOF

(1) The first part of the proof is to show that the function $f(x)$ is continuous at $x = a$. To do this, we must show that for any $\epsilon > 0$, there exists a $\delta > 0$ such that if $|x - a| < \delta$, then $|f(x) - f(a)| < \epsilon$. This is done by using the definition of the function $f(x)$ and the properties of the real numbers.

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New South Wales



ANNO TERTIO DECIMO

ELIZABETHÆ II REGINÆ

Act No. 65, 1964.

An Act to make further provision with respect to exemptions from, and concessional rates applicable to, death duty, and the dutiable estate of a deceased person ; to extend the exemptions from stamp duty ; for these purposes to amend the Stamp Duties Act, 1920-1963 ; and for purposes connected therewith. [Assented to, 16th December, 1964.]

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(Defini-
tions.)

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- (c) in respect of whom an invalid pension is not being so paid but who, were he not under the care of the State or in receipt of a pension under the Australian Soldiers' Repatriation Act 1920, the Repatriation (Far East Strategic Reserve) Act 1956 or the Repatriation (Special Overseas Service) Act 1962 of the Parliament of the Commonwealth or any Act amending or replacing the same, would, if

Stamp Duties (Amendment).

if an application for an invalid pension had been made, in the opinion of the Commissioner, have been entitled to receive such pension; or

- (d) who, in the opinion of the Commissioner, during the period of twelve months prior to the death of the deceased was wholly engaged in the care of the deceased or the spouse of the deceased, and who, in the opinion of the Commissioner, was being substantially maintained and supported by the deceased.

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- (a) in respect of whom a pension is at the time of the death of the deceased being paid under the provisions of the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amending or replacing the same; or
- (b) in respect of whom a pension is not being so paid but who, if an application for such a pension had been made, would, in the opinion of the Commissioner, have been entitled to receive such pension; or
- (c) in respect of whom a pension is not being so paid but who, were she not in the care of the State or in receipt of a pension under the Australian Soldiers' Repatriation Act 1920,

the

Stamp Duties (Amendment).

the Repatriation (Far East Strategic Reserve) Act 1956 or the Repatriation (Special Overseas Service) Act 1962 of the Parliament of the Commonwealth or any Act amending or replacing the same, would, if an application for a pension under the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amending or replacing the same had been made, in the opinion of the Commissioner, have been entitled to receive such pension.

Sec. 101D.
(Death
duty—local
domicile—
estates of
certain
persons.)

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

(v) This paragraph shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, 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—

- (a) in subparagraph (i) of this paragraph there were inserted after the words “twenty-one years,” the words “or were wholly dependent adult children, or to the wholly dependent widowed mother”;
- (b) in the same subparagraph there were inserted after the words “such child” the words “or wholly dependent widowed mother”;
- (c) in subparagraph (ii) of this paragraph there were inserted after the words “twenty-one years” the words “or wholly dependent adult children or to the wholly dependent widowed mother”;

(c)

Stamp Duties (Amendment).

- (c) by inserting next after subsection (3B) of section 112c the following new subsection :—

(3C) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, be read and construed as if in subsections one and two of this section there were inserted after the words "twenty-one years" wherever occurring the words "or wholly dependent adult children, or to the wholly dependent widowed mother".

Sec. 112c.
(Abatement in favour of widow, etc., in certain cases.)

- (d) 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, 1964, be read and construed as if the words "or grandchildren" were omitted therefrom and the words "grandchildren or wholly dependent widowed mother" were inserted in lieu thereof.

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

3. The Stamp Duties Act, 1920-1963, is further amended by inserting next after paragraph (2A) of section one hundred and two the following new paragraph :—

- (2B) The value (to be ascertained as at the date of the gift) of any personal property situate outside New South Wales at the date of the gift (not being property included in the estate under the provisions of paragraph (2A) of this section) comprised in any gift made by the deceased within three years before his death, and whether made before or after the commencement of the Stamp Duties (Amendment) Act, 1964, including any money paid or other property transferred by the deceased within such period in pursuance of a covenant or agreement made at any time by him without full consideration in money or money's worth, when—

Further amendment of Act No. 47, 1920.

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

- (a) the deceased dies after the commencement of the Stamp Duties (Amendment) Act, 1964; and

(b)

Stamp Duties (Amendment).

- (b) the deceased was, at the time of his death domiciled in New South Wales :

Provided that—

- (i) the Commissioner may in his discretion reduce such value by the amount by which the value of the property given would in the ordinary course have depreciated in the hands of the deceased between the date of the gift and the date of his death ;
- (ii) this paragraph shall not apply to any such gift made to a public hospital or for the relief of poverty or the promotion of education in New South Wales ;
- (iii) where the property comprised in any such gift consists of money, or money is paid as aforesaid in pursuance of any such covenant or agreement the property to be included in the estate pursuant to this paragraph shall be the actual amount of the money given or paid.

Further amendment of Act No. 47, 1920. (Second Schedule—General Exemptions.) New para. 19.

4. The Stamp Duties Act, 1920-1963, is further amended by inserting next after paragraph (18) of the matter in the Second Schedule under the heading General Exemptions from Stamp Duty under Part III the following new paragraph :—

(19) In the case of a council, county council or urban committee within the meaning of the Local Government Act, 1919, as amended, the following instruments :—

- (a) any bill of exchange, order or receipt issued or given by any such council or committee ;
- (b) any motor vehicle certificate of registration issued to any such council or committee ;
- (c)

Stamp Duties (Amendment).

- (c) any other instrument executed by or on behalf of any such council or committee in respect of which instrument such council or committee is the person described in this Act as the person primarily liable;
 - (d) any policy of insurance taken out by or on behalf of any such council or committee,
- not being instruments issued, given, taken out, or executed by, to or on behalf of any such council or committee in connection with or arising from the establishment, acquisition and operation of any trading undertaking within the meaning of the Local Government Act, 1919, as amended.

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1965

The first part of the report is devoted to a description of the work done during the year. It is divided into two main sections, the first of which deals with the general work of the department and the second with the work of the various sections. The first section is divided into three parts, the first of which deals with the work of the department as a whole, the second with the work of the various sections, and the third with the work of the various committees. The second section is divided into two parts, the first of which deals with the work of the various sections and the second with the work of the various committees.

The second part of the report is devoted to a description of the work done during the year. It is divided into two main sections, the first of which deals with the general work of the department and the second with the work of the various sections. The first section is divided into three parts, the first of which deals with the work of the department as a whole, the second with the work of the various sections, and the third with the work of the various committees. The second section is divided into two parts, the first of which deals with the work of the various sections and the second with the work of the various committees.

I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.

ALLAN PICKERING,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 8 December, 1964.*

New South Wales



ANNO TERTIO DECIMO

ELIZABETHÆ II REGINÆ

Act No. 65, 1964.

An Act to make further provision with respect to exemptions from, and concessional rates applicable to, death duty, and the dutiable estate of a deceased person ; to extend the exemptions from stamp duty ; for these purposes to amend the Stamp Duties Act, 1920-1963 ; and for purposes connected therewith. [Assented to, 16th December, 1964.]

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 :—

1. (1) This Act may be cited as the "Stamp Duties (Amendment) Act, 1964".

Short title
and citation.

(2)

I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.

HOWARD T. FOWLES,
Chairman of Committees of the Legislative Assembly.

Stamp Duties (Amendment).

(2) The Stamp Duties Act, 1920, as amended by subsequent Acts and by this Act, may be cited as the Stamp Duties Act, 1920-1964.

Amendment
of Act No.
47, 1920.

2. The Stamp Duties Act, 1920, as amended by subsequent Acts, is amended—

Sec. 100.
(Defini-
tions.)

(a) by inserting at the end of section one hundred the following new definitions :—

“Wholly dependent adult child” means child of a deceased person who is of or over the age of twenty-one years, and

- (a) in respect of whom an invalid pension is at the time of the death of the deceased being paid under the provisions of the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amending or replacing the same; or
- (b) in respect of whom an invalid pension is not being so paid but who, if an application for such a pension had been made, would, in the opinion of the Commissioner, have been entitled to receive such pension; or
- (c) in respect of whom an invalid pension is not being so paid but who, were he not under the care of the State or in receipt of a pension under the Australian Soldiers' Repatriation Act 1920, the Repatriation (Far East Strategic Reserve) Act 1956 or the Repatriation (Special Overseas Service) Act 1962 of the Parliament of the Commonwealth or any Act amending or replacing the same, would,
 - if

Stamp Duties (Amendment).

if an application for an invalid pension had been made, in the opinion of the Commissioner, have been entitled to receive such pension; or

- (d) who, in the opinion of the Commissioner, during the period of twelve months prior to the death of the deceased was wholly engaged in the care of the deceased or the spouse of the deceased, and who, in the opinion of the Commissioner, was being substantially maintained and supported by the deceased.

“Wholly dependent widowed mother” means the widowed mother of a deceased person who, in the opinion of the Commissioner, was being substantially maintained and supported by the deceased, and

- (a) in respect of whom a pension is at the time of the death of the deceased being paid under the provisions of the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amending or replacing the same; or
- (b) in respect of whom a pension is not being so paid but who, if an application for such a pension had been made, would, in the opinion of the Commissioner, have been entitled to receive such pension; or
- (c) in respect of whom a pension is not being so paid but who, were she not in the care of the State or in receipt of a pension under the Australian Soldiers' Repatriation Act 1920,

(c)

the

Stamp Duties (Amendment).

the Repatriation (Far East Strategic Reserve) Act 1956 or the Repatriation (Special Overseas Service) Act 1962 of the Parliament of the Commonwealth or any Act amending or replacing the same, would, if an application for a pension under the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amending or replacing the same had been made, in the opinion of the Commissioner, have been entitled to receive such pension.

Sec. 101D.
(Death
duty—local
domicile—
estates of
certain
persons.)

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

(v) This paragraph shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, 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—

(a) in subparagraph (i) of this paragraph there were inserted after the words “twenty-one years,” the words “or were wholly dependent adult children, or to the wholly dependent widowed mother”;

(b) in the same subparagraph there were inserted after the words “such child” the words “or wholly dependent widowed mother”;

(c) in subparagraph (ii) of this paragraph there were inserted after the words “twenty-one years” the words “or wholly dependent adult children or to the wholly dependent widowed mother”;

(c)

Stamp Duties (Amendment).

- (c) by inserting next after subsection (3B) of section 112c the following new subsection :—

Sec. 112c.
(Abatement in favour of widow, etc., in certain cases.)

(3C) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, be read and construed as if in subsections one and two of this section there were inserted after the words "twenty-one years" wherever occurring the words "or wholly dependent adult children, or to the wholly dependent widowed mother".

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

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

This section shall in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, be read and construed as if the words "or grandchildren" were omitted therefrom and the words "grandchildren or wholly dependent widowed mother" were inserted in lieu thereof.

3. The Stamp Duties Act, 1920-1963, is further amended by inserting next after paragraph (2A) of section one hundred and two the following new paragraph :—

Further amendment of Act No. 47, 1920.
Sec. 102.

- (2B) The value (to be ascertained as at the date of the gift) of any personal property situate outside New South Wales at the date of the gift (not being property included in the estate under the provisions of paragraph (2A) of this section) comprised in any gift made by the deceased within three years before his death, and whether made before or after the commencement of the Stamp Duties (Amendment) Act, 1964, including any money paid or other property transferred by the deceased within such period in pursuance of a covenant or agreement made at any time by him without full consideration in money or money's worth, when—

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

- (a) the deceased dies after the commencement of the Stamp Duties (Amendment) Act, 1964; and

(b)

Stamp Duties (Amendment).

- (b) the deceased was, at the time of his death domiciled in New South Wales :

Provided that—

- (i) the Commissioner may in his discretion reduce such value by the amount by which the value of the property given would in the ordinary course have depreciated in the hands of the deceased between the date of the gift and the date of his death ;
- (ii) this paragraph shall not apply to any such gift made to a public hospital or for the relief of poverty or the promotion of education in New South Wales ;
- (iii) where the property comprised in any such gift consists of money, or money is paid as aforesaid in pursuance of any such covenant or agreement the property to be included in the estate pursuant to this paragraph shall be the actual amount of the money given or paid.

Further amendment of Act No. 47, 1920. (Second Schedule—General Exemptions.) New para. 19.

4. The Stamp Duties Act, 1920-1963, is further amended by inserting next after paragraph (18) of the matter in the Second Schedule under the heading General Exemptions from Stamp Duty under Part III the following new paragraph :—

(19) In the case of a council, county council or urban committee within the meaning of the Local Government Act, 1919, as amended, the following instruments :—

- (a) any bill of exchange, order or receipt issued or given by any such council or committee ;
- (b) any motor vehicle certificate of registration issued to any such council or committee ;

(c)

Stamp Duties (Amendment).

- (c) any other instrument executed by or on behalf of any such council or committee in respect of which instrument such council or committee is the person described in this Act as the person primarily liable;
- (d) any policy of insurance taken out by or on behalf of any such council or committee, not being instruments issued, given, taken out, or executed by, to or on behalf of any such council or committee in connection with or arising from the establishment, acquisition and operation of any trading undertaking within the meaning of the Local Government Act, 1919, as amended.

In the name and on behalf of Her Majesty I assent to this Act.

E. W. WOODWARD,
Governor.

*Government House,
Sydney, 16th December, 1964.*

Stamp Duties (Amendment)

(c) any other instrument executed by or on behalf of any such council or committee in respect of which instrument such council or committee fee is the person described in the Act as the person primarily liable;

(d) any policy of insurance taken out by or on behalf of any such council or committee, not being insurance issued forth taken out or executed by or on behalf of any such council or committee in connection with or arising from the establishment, acquisition and operation of any trading undertaking within the meaning of the Local Government Act, 1959 as amended.

In the name and on behalf of Her Majesty, I assent to this Act.

E. W. WOODWARD,

Governor

Government House,

Sydney, 16th December, 1964.