

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.

Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, October, 1973.*

New South Wales



ANNO VICESIMO SECUNDO

ELIZABETHÆ II REGINÆ

Act No. , 1973.

An Act to make further provisions with respect to exemptions from, and concessional rates applicable to, death duties; to make provisions with respect to the reduction of death duty upon estates of certain persons; for these purposes to amend the Stamp Duties Act, 1920; and for purposes connected therewith.

BE

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 :—

1. This Act may be cited as the "Stamp Duties Short title. (Amendment) Act, 1973".

2. The Stamp Duties Act, 1920, is amended—

Amendment of Act No. 47, 1920.

(a) by inserting at the end of section 101D (4) (c) the following new subparagraph :—

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

(viii) This paragraph shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, 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) the words "one thousand pounds" and "two thousand five hundred pounds" wherever occurring in subparagraphs (i) and (ii) of this paragraph were omitted therefrom and the words "two thousand dollars" and "the prescribed amount" were respectively inserted instead;

(b) (i) 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

Stamp Duties (Amendment).

dependent widower father or
the wholly dependent widowed
mother”;

5

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

10

(iii) in subparagraph (ii) 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 widower father or
the wholly dependent widowed
mother”; and

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(c) subparagraphs (iii), (iv), (v), (vi)
and (vii) of this paragraph were
omitted therefrom.

(b) by inserting next after section 101D (4) the
following new subsection :—

25

(4A) The reference in paragraph (a) of
subparagraph (viii) of paragraph (c) of subsection
(4) of this section to the prescribed amount is a
reference—

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(a) except as provided in paragraph (b) of
this subsection, to fifty thousand dollars; or

(b) where the deceased leaves surviving two or
more persons, being the widow or widower
of the deceased, or a child of the deceased
who, at the time of death of the deceased,
was under the age of twenty-one years or

was

Stamp Duties (Amendment).

5 was a wholly dependent adult child, or the wholly dependent widower father, or the wholly dependent widowed mother, of the deceased, to the aggregate of fifty thousand dollars and the difference between—

- (i) the product obtained by multiplying four thousand dollars by the number of such persons; and
- (ii) four thousand dollars.

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

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

15 (3F) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, be read and construed as if—

20 (a) the words “seven thousand five hundred pounds” wherever occurring in subsections (1) and (2) of this section were omitted therefrom and the words “sixty-eight thousand dollars” were inserted instead;

25 (b) in subsections (1) and (2) 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 widower father or the wholly dependent widowed mother”;

(c) subsection (3) of this section were omitted therefrom and the following subsections were inserted instead :—

30 (3) The proportions referred to in subsections (1) and (2) of this section shall be as follows :—

35 Where the value of that portion of the final balance referred to in subsection (1) of this section or the value of the property passing

Stamp Duties (Amendment).

passing to the persons referred to in subsection (2) of this section does not exceed \$52,000, one-tenth prescribed rate.

5 Exceeds \$52,000 but does not exceed \$54,000, two-tenths prescribed rate.

Exceeds \$54,000 but does not exceed \$56,000, three-tenths prescribed rate.

10 Exceeds \$56,000 but does not exceed \$58,000, four-tenths prescribed rate.

Exceeds \$58,000 but does not exceed \$60,000, five-tenths prescribed rate.

15 Exceeds \$60,000 but does not exceed \$62,000, six-tenths prescribed rate.

Exceeds \$62,000 but does not exceed \$64,000, seven-tenths prescribed rate.

20 Exceeds \$64,000 but does not exceed \$66,000, eight-tenths prescribed rate.

Exceeds \$66,000 but does not exceed \$68,000, nine-tenths prescribed rate.

25 (3AA) Notwithstanding the provisions of subsections (1), (2) and (3) of this section, each amount of money specified in those subsections shall, where the deceased leaves surviving two or more persons, being the widow or widower of the deceased, or a child of the deceased who, at the time of the death of the deceased, was under the age of twenty-one years or was a wholly dependent adult child, or the wholly dependent widower father, or the wholly dependent widowed mother, of the deceased, be increased by the difference between—

30 (a) the product obtained by multiplying four thousand dollars by the number of such persons; and

(b) four thousand dollars; and

(d)

Stamp Duties (Amendment).

(d) subsections (3A), (3B), (3C), (3D) and (3E) of this section were omitted therefrom.

- 5 (d) (i) by omitting from section 112D the word "Where" and by inserting instead the matter "(1) Where";
- (ii) by omitting from section 112D the words "This section" where firstly occurring and by inserting instead the matter "(2) Subsection (1) of this section";
- 10 (iii) by omitting from section 112D the words "This section" where secondly occurring and by inserting instead the matter "(3) Subsection (1) of this section";
- 15 (iv) by omitting from section 112D the words "This section" where thirdly occurring and by inserting instead the matter "(4) Subsection (1) of this section";
- 20 (v) by omitting from section 112D the words "This section" where fourthly occurring and by inserting instead the matter "(5) Subsection (1) of this section";
- 25 (vi) by omitting from section 112D the words "This section" where fifthly occurring and by inserting instead the matter "(6) Subsection (1) of this section";
- (vii) by inserting at the end of section 112D the following new subsection :—
- (7) Subsection (1) of this section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, be read and construed as if—
- 30 (a) the words "seven thousand five hundred pounds" were omitted therefrom and the words "sixty-eight thousand dollars" were inserted instead; and
- 35 (b)

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

Stamp Duties (Amendment).

5 (b) the words "or grandchildren" were omitted therefrom and the words "grandchildren, wholly dependent widower father or wholly dependent widowed mother" were inserted instead.

(e) by inserting next after section 112H (2) the following new subsection :—

Sec. 112H.
(Reduction of death duty— rural property.)

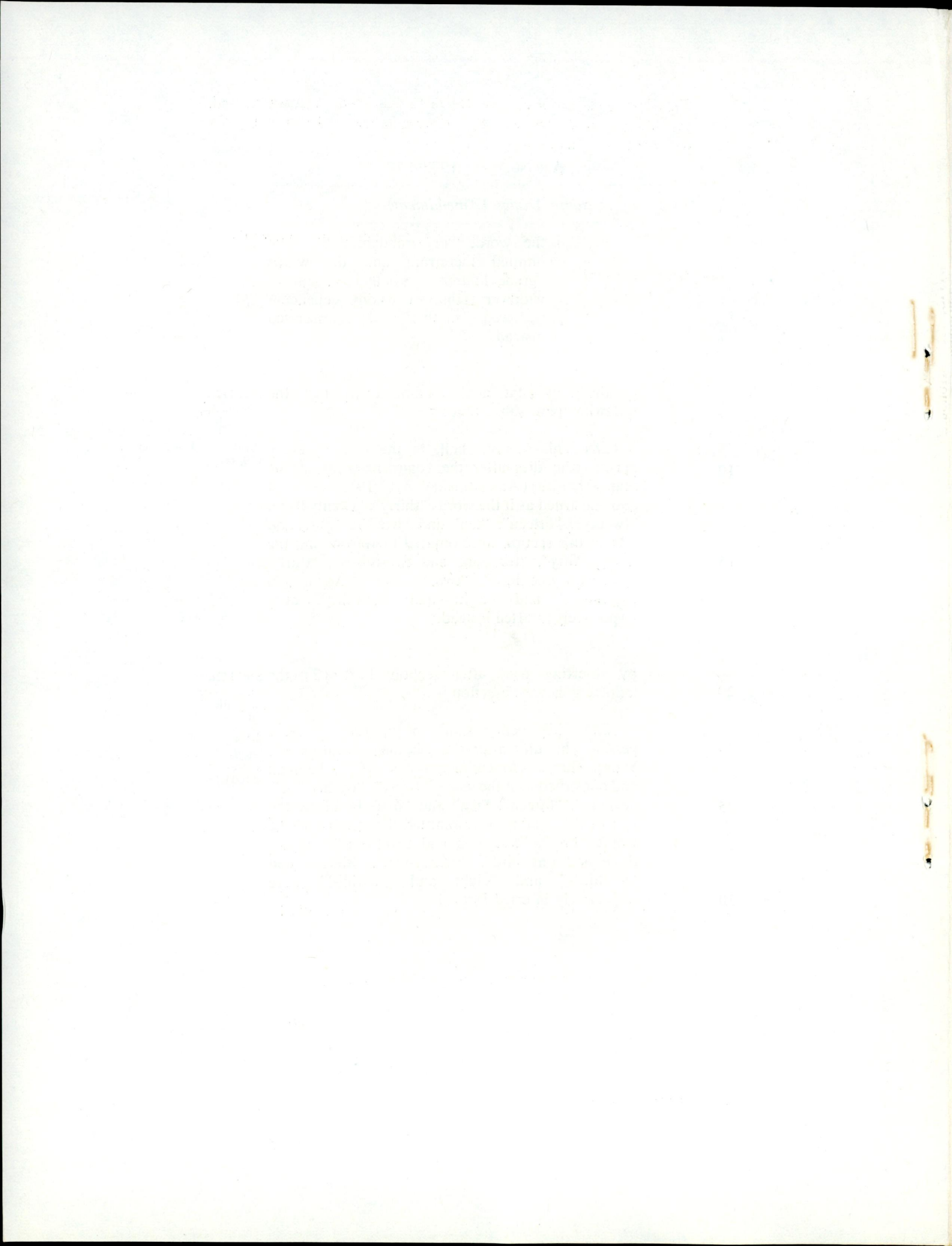
10 (2A) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, be read and construed as if the words "thirty", "twenty-five", "twenty", "fifteen", "ten" and "five" in subsection
15 (2) of this section were omitted therefrom and the words "fifty", "forty-one and two-thirds", "thirty-three and one-third", "twenty-five", "sixteen and two-thirds" and "eight and one-third" were respectively inserted instead.

20 (f) by inserting next after section 112I (2) the following new subsection :—

Sec. 112I.
(Reduction of death duty— rural property (non-aggregated).)

25 (2A) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, be read and construed as if the words "thirty", "twenty-five",
30 "twenty", "fifteen", "ten" and "five" in subsection (2) of this section were omitted therefrom and the words "fifty", "forty-one and two-thirds", "thirty-three and one-third", "twenty-five", "sixteen and two-thirds" and "eight and one-third" were respectively inserted instead.

BY AUTHORITY



No. , 1973.

A BILL

To make further provisions with respect to exemptions from, and concessional rates applicable to, death duties; to make provisions with respect to the reduction of death duty upon estates of certain persons; for these purposes to amend the Stamp Duties Act, 1920; and for purposes connected therewith.

[MR MADDISON *on behalf of* SIR ROBERT ASKIN—11 October, 1973.]

BE

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 :—

1. This Act may be cited as the "Stamp Duties Short title. (Amendment) Act, 1973".

2. The Stamp Duties Act, 1920, is amended—

Amendment
of Act No.
47, 1920.

10 (a) by inserting at the end of section 101D (4) (c) the following new subparagraph :—

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

15 (viii) This paragraph shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, 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—

20 (a) the words "one thousand pounds" and "two thousand five hundred pounds" wherever occurring in subparagraphs (i) and (ii) of this paragraph were omitted therefrom and the words "two thousand dollars" and "the prescribed amount" were respectively inserted instead;

25 (b) (i) 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

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dependent widower father or the wholly dependent widowed mother”;

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

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(iii) in subparagraph (ii) 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 widower father or the wholly dependent widowed mother”; and

15

20

(c) subparagraphs (iii), (iv), (v), (vi) and (vii) of this paragraph were omitted therefrom.

(b) by inserting next after section 101D (4) the following new subsection :—

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(4A) The reference in paragraph (a) of subparagraph (viii) of paragraph (c) of subsection (4) of this section to the prescribed amount is a reference—

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(a) except as provided in paragraph (b) of this subsection, to fifty thousand dollars; or

(b) where the deceased leaves surviving two or more persons, being the widow or widower of the deceased, or a child of the deceased who, at the time of death of the deceased, was under the age of twenty-one years or

was

Stamp Duties (Amendment).

5 was a wholly dependent adult child, or the wholly dependent widower father, or the wholly dependent widowed mother, of the deceased, to the aggregate of fifty thousand dollars and the difference between—

- (i) the product obtained by multiplying four thousand dollars by the number of such persons; and
- (ii) four thousand dollars.

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

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

15 (3F) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, be read and construed as if—

20 (a) the words “seven thousand five hundred pounds” wherever occurring in subsections (1) and (2) of this section were omitted therefrom and the words “sixty-eight thousand dollars” were inserted instead;

25 (b) in subsections (1) and (2) 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 widower father or the wholly dependent widowed mother”;

30 (c) subsection (3) of this section were omitted therefrom and the following subsections were inserted instead :—

(3) The proportions referred to in subsections (1) and (2) of this section shall be as follows :—

35 Where the value of that portion of the final balance referred to in subsection (1) of this section or the value of the property passing

Stamp Duties (Amendment).

passing to the persons referred to in subsection (2) of this section does not exceed \$52,000, one-tenth prescribed rate.

5 Exceeds \$52,000 but does not exceed \$54,000, two-tenths prescribed rate.

Exceeds \$54,000 but does not exceed \$56,000, three-tenths prescribed rate.

10 Exceeds \$56,000 but does not exceed \$58,000, four-tenths prescribed rate.

Exceeds \$58,000 but does not exceed \$60,000, five-tenths prescribed rate.

Exceeds \$60,000 but does not exceed \$62,000, six-tenths prescribed rate.

15 Exceeds \$62,000 but does not exceed \$64,000, seven-tenths prescribed rate.

Exceeds \$64,000 but does not exceed \$66,000, eight-tenths prescribed rate.

20 Exceeds \$66,000 but does not exceed \$68,000, nine-tenths prescribed rate.

(3AA) Notwithstanding the provisions of subsections (1), (2) and (3) of this section, each amount of money specified in those subsections shall, where the deceased leaves surviving two or more persons, being the widow or widower of the deceased, or a child of the deceased who, at the time of the death of the deceased, was under the age of twenty-one years or was a wholly dependent adult child, or the wholly dependent widower father, or the wholly dependent widowed mother, of the deceased, be increased by the difference between—

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35 (a) the product obtained by multiplying four thousand dollars by the number of such persons; and

(b) four thousand dollars; and

(d)

Stamp Duties (Amendment).

(d) subsections (3A), (3B), (3C), (3D) and (3E) of this section were omitted therefrom.

- 5 (d) (i) by omitting from section 112D the word "Where" and by inserting instead the matter "(1) Where";
- (ii) by omitting from section 112D the words "This section" where firstly occurring and by inserting instead the matter "(2) Subsection (1) of this section";
- 10 (iii) by omitting from section 112D the words "This section" where secondly occurring and by inserting instead the matter "(3) Subsection (1) of this section";
- 15 (iv) by omitting from section 112D the words "This section" where thirdly occurring and by inserting instead the matter "(4) Subsection (1) of this section";
- (v) by omitting from section 112D the words "This section" where fourthly occurring and by inserting instead the matter "(5) Subsection (1) of this section";
- 20 (vi) by omitting from section 112D the words "This section" where fifthly occurring and by inserting instead the matter "(6) Subsection (1) of this section";
- 25 (vii) by inserting at the end of section 112D the following new subsection :—
 - 30 (7) Subsection (1) of this section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, be read and construed as if—
 - 35 (a) the words "seven thousand five hundred pounds" were omitted therefrom and the words "sixty-eight thousand dollars" were inserted instead; and
 - (b)

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

Stamp Duties (Amendment).

5 (b) the words "or grandchildren" were omitted therefrom and the words "grandchildren, wholly dependent widower father or wholly dependent widowed mother" were inserted instead.

(e) by inserting next after section 112H (2) the following new subsection :—

Sec. 112H.
(Reduction of death duty— rural property.)

10 (2A) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, be read and construed as if the words "thirty", "twenty-five", "twenty", "fifteen", "ten" and "five" in subsection
15 (2) of this section were omitted therefrom and the words "fifty", "forty-one and two-thirds", "thirty-three and one-third", "twenty-five", "sixteen and two-thirds" and "eight and one-third" were respectively inserted instead.

20 (f) by inserting next after section 112I (2) the following new subsection :—

Sec. 112I.
(Reduction of death duty— rural property (non-aggregated).)

25 (2A) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, be read and construed as if the words "thirty", "twenty-five",
30 "twenty", "fifteen", "ten" and "five" in subsection (2) of this section were omitted therefrom and the words "fifty", "forty-one and two-thirds", "thirty-three and one-third", "twenty-five", "sixteen and two-thirds" and "eight and one-third" were respectively inserted instead.

BY AUTHORITY

V. C. N. BLIGHT, C.B.E., GOVERNMENT PRINTER, NEW SOUTH WALES—1973

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STAMP DUTIES (AMENDMENT) BILL, 1973

EXPLANATORY NOTE

THE objects of this Bill are—

- (a) to increase the exemption from death duty in respect of property passing to certain persons from \$30,000 to \$50,000 increased by \$4,000 for each relative, except one, who is the widow or the widower, a child of the deceased under twenty-one years of age, a wholly dependent adult child, the wholly dependent widower father or the wholly dependent widowed mother;
- (b) to increase the amount at which concessional rates for relatives referred to in paragraph (a) cease from \$40,000 to \$68,000 increased in the manner referred to in paragraph (a);
- (c) to provide for a further reduction in certain circumstances of the death duty payable in respect of certain property of a primary producer that passes on his death to his or her spouse, child, parent, brother or sister; and
- (d) to make other provisions of a minor or ancillary nature.

PROOF

No. , 1973.

A BILL

To make further provisions with respect to exemptions from, and concessional rates applicable to, death duties; to make provisions with respect to the reduction of death duty upon estates of certain persons; for these purposes to amend the Stamp Duties Act, 1920; and for purposes connected therewith.

[MR MADDISON *on behalf of* SIR ROBERT ASKIN—11 October, 1973.]

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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. This Act may be cited as the "Stamp Duties Short title. (Amendment) Act, 1973".

2. The Stamp Duties Act, 1920, is amended—

Amendment
of Act No.
47, 1920.

10 (a) by inserting at the end of section 101D (4) (c) the following new subparagraph :—

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

15 (viii) This paragraph shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, 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—

20 (a) the words "one thousand pounds" and "two thousand five hundred pounds" wherever occurring in subparagraphs (i) and (ii) of this paragraph were omitted therefrom and the words "two thousand dollars" and "the prescribed amount" were respectively inserted instead;

30 (b) (i) 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

Stamp Duties (Amendment).

dependent widower father or the wholly dependent widowed mother”;

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

10 (iii) in subparagraph (ii) 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 widower father or the wholly dependent widowed mother”; and

15 (c) subparagraphs (iii), (iv), (v), (vi) and (vii) of this paragraph were omitted therefrom.

20 (b) by inserting next after section 101D (4) the following new subsection :—

25 (4A) The reference in paragraph (a) of subparagraph (viii) of paragraph (c) of subsection (4) of this section to the prescribed amount is a reference—

(a) except as provided in paragraph (b) of this subsection, to fifty thousand dollars; or

30 (b) where the deceased leaves surviving two or more persons, being the widow or widower of the deceased, or a child of the deceased who, at the time of death of the deceased, was under the age of twenty-one years or

was

Stamp Duties (Amendment).

was a wholly dependent adult child, or the wholly dependent widower father, or the wholly dependent widowed mother, of the deceased, to the aggregate of fifty thousand dollars and the difference between—

- (i) the product obtained by multiplying four thousand dollars by the number of such persons; and
- (ii) four thousand dollars.

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

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

(3F) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, be read and construed as if—

(a) the words “seven thousand five hundred pounds” wherever occurring in subsections (1) and (2) of this section were omitted therefrom and the words “sixty-eight thousand dollars” were inserted instead;

(b) in subsections (1) and (2) 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 widower father or the wholly dependent widowed mother”;

(c) subsection (3) of this section were omitted therefrom and the following subsections were inserted instead :—

(3) The proportions referred to in subsections (1) and (2) of this section shall be as follows :—

Where the value of that portion of the final balance referred to in subsection (1) of this section or the value of the property passing

Stamp Duties (Amendment).

passing to the persons referred to in subsection (2) of this section does not exceed \$52,000, one-tenth prescribed rate.

5 Exceeds \$52,000 but does not exceed \$54,000, two-tenths prescribed rate.

Exceeds \$54,000 but does not exceed \$56,000, three-tenths prescribed rate.

10 Exceeds \$56,000 but does not exceed \$58,000, four-tenths prescribed rate.

Exceeds \$58,000 but does not exceed \$60,000, five-tenths prescribed rate.

Exceeds \$60,000 but does not exceed \$62,000, six-tenths prescribed rate.

15 Exceeds \$62,000 but does not exceed \$64,000, seven-tenths prescribed rate.

Exceeds \$64,000 but does not exceed \$66,000, eight-tenths prescribed rate.

20 Exceeds \$66,000 but does not exceed \$68,000, nine-tenths prescribed rate.

(3AA) Notwithstanding the provisions of subsections (1), (2) and (3) of this section, each amount of money specified in those subsections shall, where the deceased leaves surviving two or more persons, being the widow or widower of the deceased, or a child of the deceased who, at the time of the death of the deceased, was under the age of twenty-one years or was a wholly dependent adult child, or the wholly dependent widower father, or the wholly dependent widowed mother, of the deceased, be increased by the difference between—

25 (a) the product obtained by multiplying four thousand dollars by the number of such persons; and

(b) four thousand dollars; and

(d)

Stamp Duties (Amendment).

(d) subsections (3A), (3B), (3C), (3D) and (3E) of this section were omitted therefrom.

- 5 (d) (i) by omitting from section 112D the word "Where" and by inserting instead the matter " (1) Where";
- (ii) by omitting from section 112D the words "This section" where firstly occurring and by inserting instead the matter "(2) Subsection (1) of this section";
- 10 (iii) by omitting from section 112D the words "This section" where secondly occurring and by inserting instead the matter "(3) Subsection (1) of this section";
- 15 (iv) by omitting from section 112D the words "This section" where thirdly occurring and by inserting instead the matter "(4) Subsection (1) of this section";
- (v) by omitting from section 112D the words "This section" where fourthly occurring and by inserting instead the matter "(5) Subsection (1) of this section";
- 20 (vi) by omitting from section 112D the words "This section" where fifthly occurring and by inserting instead the matter "(6) Subsection (1) of this section";
- 25 (vii) by inserting at the end of section 112D the following new subsection :—
- (7) Subsection (1) of this section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, be read and construed as if—
- 30 (a) the words "seven thousand five hundred pounds" were omitted therefrom and the words "sixty-eight thousand dollars" were inserted instead; and
- 35 (b)

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

Stamp Duties (Amendment).

5 (b) the words "or grandchildren" were omitted therefrom and the words "grandchildren, wholly dependent widower father or wholly dependent widowed mother" were inserted instead.

(e) by inserting next after section 112H (2) the following new subsection :—

Sec. 112H.
(Reduction
of death
duty—
rural
property.)

10 (2A) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, be read and construed as if the words "thirty", "twenty-five", "twenty", "fifteen", "ten" and "five" in subsection
15 (2) of this section were omitted therefrom and the words "fifty", "forty-one and two-thirds", "thirty-three and one-third", "twenty-five", "sixteen and two-thirds" and "eight and one-third" were respectively inserted instead.

20 (f) by inserting next after section 112I (2) the following new subsection :—

Sec. 112I.
(Reduction
of death
duty—
rural
property
(non-
aggre-
gated).)

25 (2A) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, be read
30 and construed as if the words "thirty", "twenty-five", "twenty", "fifteen", "ten" and "five" in subsection (2) of this section were omitted therefrom and the words "fifty", "forty-one and two-thirds", "thirty-three and one-third", "twenty-five", "sixteen and two-thirds" and "eight and one-third" were respectively inserted instead.

BY AUTHORITY

Stamp Duties (Amendment)

(b) the words "or grandchild" were omitted therefrom and the words "grandchildren" wholly dependent widower father or wholly dependent widower mother" were inserted instead.

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(c) by inserting next after section 1124 (2) the following new subsection:—

(Reduction of death duty—duties—general provisions)

(2A) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, be read and construed with the words "and", "twenty-five", "twenty", "ten" and "five" in subsection (2) of this section were omitted therefrom and the words "and", "twenty-five", "twenty", "ten" and "five" were respectively inserted instead.

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(2) of this section were omitted therefrom and the words "and", "twenty-five", "twenty", "ten" and "five" were respectively inserted instead.

15

(c) by inserting next after section 1124 (2) the following new subsection:—

(Reduction of death duty—duties—general provisions)

(2A) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1973, be read and construed with the words "and", "twenty-five", "twenty", "ten" and "five" in subsection (2) of this section were omitted therefrom and the words "and", "twenty-five", "twenty", "ten" and "five" were respectively inserted instead.

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(2) of this section were omitted therefrom and the words "and", "twenty-five", "twenty", "ten" and "five" were respectively inserted instead.

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