

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.

R. E. WARD,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 21 September, 1977.*

New South Wales



ANNO VICESIMO SEXTO

ELIZABETHÆ II REGINÆ

Act No. , 1977.

An Act to provide that certain instruments executed in connection with the operation of the Uniting Church in Australia Act, 1977, the Fellowship of Congregational Churches (New South Wales) Incorporation Act, 1977, or the Hunters Hill Congregational Church Act, 1977, are not chargeable with stamp duty.

BE

Stamp Duties (Churches) 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 :—

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

2. This Act shall be deemed to have commenced on 22nd Commence-
June, 1977. ment.

3. This Act shall be construed with, and as part of, the Construc-
10 Stamp Duties Act, 1920. tion.

4. Any instrument executed only for—

Special
exemption
from stamp
duty.

(a) a purpose ancillary to or consequential on the
operation of any of the provisions of—

15 (i) section 20 of the Uniting Church in Aus-
tralia Act, 1977;

(ii) section 6, 7 or 9 of the Fellowship of
Congregational Churches (New South
Wales) Incorporation Act, 1977; or

20 (iii) section 5 of the Hunters Hill Congregational
Church Act, 1977; or

(b)

Stamp Duties (Churches) Amendment.

(b) the purpose of giving effect to any of those provisions,
is not chargeable with stamp duty.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1977

[8c]

Stamp Duty (Change of Amendment)

(b) the purpose of giving effect to any of those provisions

is not chargeable with stamp duty.

**STAMP DUTIES (CHURCHES) AMENDMENT
BILL, 1977**

No. , 1977.

A BILL FOR

An Act to provide that certain instruments executed in connection with the operation of the Uniting Church in Australia Act, 1977, the Fellowship of Congregational Churches (New South Wales) Incorporation Act, 1977, or the Hunters Hill Congregational Church Act, 1977, are not chargeable with stamp duty.

[Mr F. J. WALKER—14 *September*, 1977.]

BE

Stamp Duties (Churches) 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 :—

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

2. This Act shall be deemed to have commenced on 22nd June, 1977. Commence-
ment.

3. This Act shall be construed with, and as part of, the Construc-
tion.
10 Stamp Duties Act, 1920.

4. Any instrument executed only for— Special
exemption
from stamp
duty.
(a) a purpose ancillary to or consequential on the operation of any of the provisions of—

15 (i) section 20 of the Uniting Church in Australia Act, 1977;

(ii) section 6, 7 or 9 of the Fellowship of Congregational Churches (New South Wales) Incorporation Act, 1977; or

20 (iii) section 5 of the Hunters Hill Congregational Church Act, 1977; or

(b)

Stamp Duties (Churches) Amendment.

(b) the purpose of giving effect to any of those provisions,
is not chargeable with stamp duty.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1977

[8c]

Act No. 1977

Private Public (Control) Amendment

(b) the purpose of giving effect to any of those provisions

is not chargeable with stamp duty.

BY AUTHORITY
D. WEST, GOVERNMENT SECRETARY, NEW SOUTH WALES—1977

[8c]

PROOF

STAMP DUTIES (CHURCHES) AMENDMENT BILL, 1977

EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

THE object of this Bill is to provide that instruments executed in connection with the vesting provisions of the Uniting Church in Australia Act, 1977, the Fellowship of Congregational Churches (New South Wales) Incorporation Act, 1977, and the Hunters Hill Congregational Church Act, 1977, are not chargeable with stamp duty.

PROOF

STATE OF ILLINOIS (CHURCHES) AMENDMENT BILL 1977

EXPLANATORY STATEMENT

(This statement is intended to assist the people of the State in understanding the proposed law.)

The purpose of this bill is to amend the laws of the State relating to the taxation of churches. The bill provides that churches, including religious, educational, and charitable organizations, shall be exempt from the payment of property taxes on their real estate. This exemption is intended to reduce the financial burden on these organizations and to support their activities in the community.

PROOF

**STAMP DUTIES (CHURCHES) AMENDMENT
BILL, 1977**

No. , 1977.

A BILL FOR

An Act to provide that certain instruments executed in connection with the operation of the Uniting Church in Australia Act, 1977, the Fellowship of Congregational Churches (New South Wales) Incorporation Act, 1977, or the Hunters Hill Congregational Church Act, 1977, are not chargeable with stamp duty.

[MR F. J. WALKER—14 September, 1977.]

BE

Stamp Duties (Churches) 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 :—

5 **1.** This Act may be cited as the "Stamp Duties Short title.
(Churches) Amendment Act, 1977".

2. This Act shall be deemed to have commenced on 22nd Commence-
June, 1977. ment.

3. This Act shall be construed with, and as part of, the Construc-
10 Stamp Duties Act, 1920. tion.

4. Any instrument executed only for— Special
exemption
from stamp
duty.

(a) a purpose ancillary to or consequential on the
operation of any of the provisions of—

15 (i) section 20 of the Uniting Church in Aus-
tralia Act, 1977;

(ii) section 6, 7 or 9 of the Fellowship of
Congregational Churches (New South
Wales) Incorporation Act, 1977; or

20 (iii) section 5 of the Hunters Hill Congregational
Church Act, 1977; or

(b)

Stamp Duties (Churches) Amendment.

(b) the purpose of giving effect to any of those provisions,
is not chargeable with stamp duty.

Act No. 1977

Section 1. (a) The Commission

(b) The purpose of this Act is to

is hereby amended with effect from

BY AUTHORITY
D. WEST GOVERNMENT PRINTER, NEW SOUTH WALES—1977

New South Wales



ANNO VICESIMO SEXTO

ELIZABETHÆ II REGINÆ

Act No. 13, 1977.

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

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 :—

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

Stamp Duties (Amendment).

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;
- (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

Stamp Duties (Amendment).

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.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1977

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.

R. E. WARD,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 2 March, 1977.*

New South Wales



ANNO VICESIMO SEXTO

ELIZABETHÆ II REGINÆ

Act No. 13, 1977.

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

BE

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

T. J. CAHILL,
Chairman of Committees of the Legislative Assembly.

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, 1977".

Commencement.

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.

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, 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

Stamp Duties (Amendment).

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

Stamp Duties (Amendment).

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.

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

A. R. CUTLER,
Governor.

*Government House,
Sydney, 17th March, 1977.*

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.

R. E. WARD,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 11 October, 1977.*

New South Wales



ANNO VICESIMO SEXTO

ELIZABETHÆ II REGINÆ

Act No. 92, 1977.

An Act to provide that certain instruments executed in connection with the operation of the Uniting Church in Australia Act, 1977, the Fellowship of Congregational Churches (New South Wales) Incorporation Act, 1977, or the Hunters Hill Congregational Church Act, 1977, are not chargeable with stamp duty. [Assented to, 20th October, 1977.]

BE

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

T. J. CAHILL,
Chairman of Committees of the Legislative Assembly.

Stamp Duties (Churches) 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 (Churches) Amendment Act, 1977".
- Commencement.** 2. This Act shall be deemed to have commenced on 22nd June, 1977.
- Construction.** 3. This Act shall be construed with, and as part of, the Stamp Duties Act, 1920.
- Special exemption from stamp duty.** 4. Any instrument executed only for—
- (a) a purpose ancillary to or consequential on the operation of any of the provisions of—
 - (i) section 20 of the Uniting Church in Australia Act, 1977;
 - (ii) section 6, 7 or 9 of the Fellowship of Congregational Churches (New South Wales) Incorporation Act, 1977; or
 - (iii) section 5 of the Hunters Hill Congregational Church Act, 1977; or

(b)

Stamp Duties (Churches) Amendment.

(b) the purpose of giving effect to any of those provisions,
is not chargeable with stamp duty.

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

A. R. CUTLER,
Governor.

*Government House,
Sydney, 20th October, 1977.*

Act No. 92, 1977

James Duke (Criminal - Judgment)

For the purpose of giving effect to the
provisions

is not compatible with state duty

In the event of default of Her Majesty's consent to the

Act

A. R. CUTLER

Governor

Government House

Sydney, 28 October, 1977

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

New South Wales



ANNO VICESIMO SEXTO

ELIZABETHÆ II REGINÆ

Act No. 135, 1977.

An Act to amend the Stamp Duties Act, 1920, so as to reduce death duty payable in respect of certain rural property, to reduce stamp duty payable in respect of certain replica instruments and to provide for the delegation of the functions of the Commissioner under that Act. [Assented to, 14th December, 1977.]

BE

Stamp Duties (Further 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 (Further Amendment) Act, 1977".

Principal Act. 2. The Stamp Duties Act, 1920, is referred to in this Act as the Principal Act.

Schedules. 3. This Act contains the following Schedules :—

SCHEDULE 1.—AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH DUTY IN RESPECT OF CERTAIN RURAL PROPERTY.

SCHEDULE 2.—AMENDMENTS TO THE PRINCIPAL ACT REDUCING STAMP DUTY IN RESPECT OF CERTAIN REPLICA INSTRUMENTS.

SCHEDULE 3.—OTHER AMENDMENTS TO THE PRINCIPAL ACT.

Amendment of Act No. 47, 1920. 4. The Principal Act is amended in the manner set forth in Schedules 1, 2 and 3.

Saving. 5. An officer who—

(a) was appointed under section 8 of the Principal Act before the commencement of this Act; and

(b) held his office immediately before that commencement,

Stamp Duties (Further Amendment).

shall, on that commencement, be deemed to have been appointed to that office under section 8 of the Principal Act, as amended by this Act.

SCHEDULE 1.

Sec. 4.

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY

(1) Section 112H (2D)—

After section 112H (2C), insert :—

(2D) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Further Amendment) Act, 1977, be read and construed as if—

(a) subsection (2) of this section were omitted therefrom and the following subsection were inserted instead :—

(2) Subject to subsection (3) of this section, the extent of the reduction of death duty referred to in subsection (1) of this section is—

(a) where the value of the gross property of the deceased does not exceed \$300,000—one hundred per centum;

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

- (b) where the value of the gross property of the deceased exceeds \$300,000 but does not exceed \$310,000—eighty-three and one-third per centum;
 - (c) where the value of the gross property of the deceased exceeds \$310,000 but does not exceed \$320,000—sixty-six and two-thirds per centum;
 - (d) where the value of the gross property of the deceased exceeds \$320,000 but does not exceed \$330,000—fifty per centum;
 - (e) where the value of the gross property of the deceased exceeds \$330,000 but does not exceed \$340,000—thirty-three and one-third per centum;
 - (f) where the value of the gross property of the deceased exceeds \$340,000 but does not exceed \$350,000—sixteen and two-thirds per centum.
- (b) subsections (2A), (2B) and (2C) of this section were omitted therefrom.

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

(2) Section 112I (2D)—

After section 112I (2C), insert :—

(2D) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Further Amendment) Act, 1977, be read and construed as if—

(a) subsection (2) of this section were omitted therefrom and the following subsection were inserted instead :—

(2) Subject to subsection (3) of this section, the extent of the reduction of death duty referred to in subsection (1) of this section is—

(a) where the value of the gross property (non-aggregated) of the deceased does not exceed \$300,000—one hundred per centum;

(b) where the value of the gross property (non-aggregated) of the deceased exceeds \$300,000 but does not exceed \$310,000—eighty-three and one-third per centum;

(c) where the value of the gross property (non-aggregated) of the deceased exceeds \$310,000 but does not exceed \$320,000—sixty-six and two-thirds per centum;

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

- (d) where the value of the gross property (non-aggregated) of the deceased exceeds \$320,000 but does not exceed \$330,000—fifty per centum;
 - (e) where the value of the gross property (non-aggregated) of the deceased exceeds \$330,000 but does not exceed \$340,000—thirty-three and one-third per centum;
 - (f) where the value of the gross property (non-aggregated) of the deceased exceeds \$340,000 but does not exceed \$350,000—sixteen and two-thirds per centum;
- (b) subsections (2A), (2B) and (2C) of this section were omitted therefrom.
-

Stamp Duties (Further Amendment).

SCHEDULE 2.

Sec. 4.

AMENDMENTS TO THE PRINCIPAL ACT REDUCING STAMP DUTY IN RESPECT OF CERTAIN REPLICA INSTRUMENTS.

(1) Section 89B—

After section 89AB, insert :—

Replicas.

89B. (1) For the purposes of this section and of ^{Replica instruments.} the matter appearing under the heading "Replica" in the Second Schedule to this Act, "replica" means an instrument—

- (a) executed for the bona fide purpose of its replacing; and
- (b) containing the same terms as, but no other terms than, those that were contained in,

a previously executed instrument that has been lost, spoiled or destroyed and that, in the opinion of the Commissioner, has been duly stamped.

(2) Where a replica is duly stamped it shall be marked in such manner as the Commissioner thinks fit to denote that it is a replica.

(2) Second Schedule—

After the matter appearing under the heading "REAL PROPERTY ACT, 1900, as amended—", insert :—

REPLICA—

Upon every replica.

6.00

or the same duty as that with which the instrument the replica is intended to replace was charged, whichever is the lower.

The parties to the replica or any one or more of them.

Stamp Duties (Further Amendment).

Sec. 4.

SCHEDULE 3.

OTHER AMENDMENTS TO THE PRINCIPAL ACT.

(1) Section 1—

From the matter relating to Division 1 of Part III, omit “38B”, insert instead “38c”.

(2) (a) Section 3 (1), definition of “Assistant Commissioner”—

After the definition of “Appointed day”, insert :—

“Assistant Commissioner” means the person holding the office of Assistant Commissioner of Stamp Duties for the time being.

(b) Section 3 (1), definitions of “Commissioner” and “Deputy Commissioner”—

Omit the definition of “Commissioner”, insert instead :—

“Commissioner” means the person holding the office of Commissioner of Stamp Duties for the time being.

“Deputy Commissioner” means a person holding the office of Deputy Commissioner of Stamp Duties for the time being.

(3) Sections 8–8B—

Omit section 8, insert instead :—

8. The Governor may appoint—

- (a) a Commissioner of Stamp Duties who shall be responsible for the due administration of this Act and the regulations;

Appointment of Commissioner and other officers.

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*

OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

- (b) an Assistant Commissioner and such Deputy Commissioners of Stamp Duties as he deems necessary, each of whom shall exercise and perform such powers, authorities, duties and functions as he is required or authorised to exercise or perform by this Act or by the Commissioner; and
- (c) such other officers, including inspectors, as he deems necessary for the due administration of this Act.

8A. (1) In the event of the incapacity or absence or suspension from duty of the Commissioner, his powers, authorities, duties and functions may be exercised and performed, during that incapacity, absence or suspension, by the Assistant Commissioner.

Certain powers, etc., of Assistant Commissioner.

(2) Where the Assistant Commissioner purports to exercise or perform any of the powers, authorities, duties or functions of the Commissioner pursuant to subsection (1) of this section, the Assistant Commissioner shall be deemed, in respect of any person affected thereby, to have sufficient cause to exercise or perform the power, authority, duty or function, as the case may be.

(3) An act or thing done or suffered by the Assistant Commissioner pursuant to subsection (1) of this section has the same force and effect as it would have if it had been done or suffered by the Commissioner and shall be deemed to have been done or suffered by the Commissioner.

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

Delegation.

8B. (1) In this section, "function" includes power, authority and duty.

(2) The Commissioner may, by instrument in writing, delegate to any person engaged in the administration of this Act the exercise or performance of such of the functions (other than this power of delegation) of the Commissioner as are specified in the instrument of delegation and may, by a subsequent instrument or subsequent instruments, revoke any delegation under this section wholly or partially.

(3) A function the exercise or performance of which has been delegated under this section may, while the delegation remains unrevoked, be exercised or performed from time to time in accordance with the terms of the delegation.

(4) A delegation under this section may be made subject to such conditions or limitations as to the exercise or performance of any function delegated or as to time or circumstances as may be specified in the instrument of delegation.

(5) Notwithstanding any delegation under this section, the Commissioner may continue to exercise or perform any function delegated.

(6) An act or thing done or suffered by a delegate acting in the exercise of a delegation under this section has the same force and effect as it would have if it had been done or suffered by the Commissioner and shall be deemed to have been done or suffered by the Commissioner.

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*

OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(7) An instrument purporting to have been signed by a delegate of the Commissioner in his capacity as such a delegate shall in all courts and before all persons acting judicially be received in evidence as if it were an instrument executed by the Commissioner and shall, unless and until the contrary is proved, be deemed to be an instrument signed by a delegate of the Commissioner.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1978

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.

R. E. WARD,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 1 December, 1977.*

New South Wales



ANNO VICESIMO SEXTO

ELIZABETHÆ II REGINÆ

Act No. 135, 1977.

An Act to amend the Stamp Duties Act, 1920, so as to reduce death duty payable in respect of certain rural property, to reduce stamp duty payable in respect of certain replica instruments and to provide for the delegation of the functions of the Commissioner under that Act. [Assented to, 14th December, 1977.]

BE

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

T. J. CAHILL,
Chairman of Committees of the Legislative Assembly.

Stamp Duties (Further 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 (Further Amendment) Act, 1977".

Principal Act. **2.** The Stamp Duties Act, 1920, is referred to in this Act as the Principal Act.

Schedules. **3.** This Act contains the following Schedules :—

SCHEDULE 1.—AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH DUTY IN RESPECT OF CERTAIN RURAL PROPERTY.

SCHEDULE 2.—AMENDMENTS TO THE PRINCIPAL ACT REDUCING STAMP DUTY IN RESPECT OF CERTAIN REPLICA INSTRUMENTS.

SCHEDULE 3.—OTHER AMENDMENTS TO THE PRINCIPAL ACT.

Amendment of Act No. 47, 1920. **4.** The Principal Act is amended in the manner set forth in Schedules 1, 2 and 3.

Saving. **5.** An officer who—
 (a) was appointed under section 8 of the Principal Act before the commencement of this Act; and
 (b) held his office immediately before that commencement,

shall,

Stamp Duties (Further Amendment).

shall, on that commencement, be deemed to have been appointed to that office under section 8 of the Principal Act, as amended by this Act.

SCHEDULE 1.

Sec. 4.

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH DUTY IN RESPECT OF CERTAIN RURAL PROPERTY

(1) Section 112H (2D)—

After section 112H (2C), insert :—

(2D) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Further Amendment) Act, 1977, be read and construed as if—

(a) subsection (2) of this section were omitted therefrom and the following subsection were inserted instead :—

(2) Subject to subsection (3) of this section, the extent of the reduction of death duty referred to in subsection (1) of this section is—

(a) where the value of the gross property of the deceased does not exceed \$300,000—one hundred per centum;

SCHEDULE

Act No. 135, 1977.

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

- (b) where the value of the gross property of the deceased exceeds \$300,000 but does not exceed \$310,000—eighty-three and one-third per centum;
- (c) where the value of the gross property of the deceased exceeds \$310,000 but does not exceed \$320,000—sixty-six and two-thirds per centum;
- (d) where the value of the gross property of the deceased exceeds \$320,000 but does not exceed \$330,000—fifty per centum;
- (e) where the value of the gross property of the deceased exceeds \$330,000 but does not exceed \$340,000—thirty-three and one-third per centum;
- (f) where the value of the gross property of the deceased exceeds \$340,000 but does not exceed \$350,000—sixteen and two-thirds per centum.

(b) subsections (2A), (2B) and (2C) of this section were omitted therefrom.

SCHEDULE

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

(2) Section 112I (2D)—

After section 112I (2C), insert :—

(2D) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Further Amendment) Act, 1977, be read and construed as if—

(a) subsection (2) of this section were omitted therefrom and the following subsection were inserted instead :—

(2) Subject to subsection (3) of this section, the extent of the reduction of death duty referred to in subsection (1) of this section is—

(a) where the value of the gross property (non-aggregated) of the deceased does not exceed \$300,000—one hundred per centum;

(b) where the value of the gross property (non-aggregated) of the deceased exceeds \$300,000 but does not exceed \$310,000—eighty-three and one-third per centum;

(c) where the value of the gross property (non-aggregated) of the deceased exceeds \$310,000 but does not exceed \$320,000—sixty-six and two-thirds per centum;

Stamp Duties (Further Amendment).

SCHEDULE 1—continued.
**AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.**

- (d) where the value of the gross property (non-aggregated) of the deceased exceeds \$320,000 but does not exceed \$330,000—fifty per centum;
- (e) where the value of the gross property (non-aggregated) of the deceased exceeds \$330,000 but does not exceed \$340,000—thirty-three and one-third per centum;
- (f) where the value of the gross property (non-aggregated) of the deceased exceeds \$340,000 but does not exceed \$350,000—sixteen and two-thirds per centum;
- (b) subsections (2A), (2B) and (2C) of this section were omitted therefrom.

Stamp Duties (Further Amendment).

SCHEDULE 2.

Sec. 4.

AMENDMENTS TO THE PRINCIPAL ACT REDUCING STAMP DUTY IN RESPECT OF CERTAIN REPLICA INSTRUMENTS.

(1) Section 89B—

After section 89AB, insert :—

Replicas.

89B. (1) For the purposes of this section and of the matter appearing under the heading "Replica" in the Second Schedule to this Act, "replica" means an instrument—

- (a) executed for the bona fide purpose of its replacing; and
- (b) containing the same terms as, but no other terms than, those that were contained in, a previously executed instrument that has been lost, spoiled or destroyed and that, in the opinion of the Commissioner, has been duly stamped.

(2) Where a replica is duly stamped it shall be marked in such manner as the Commissioner thinks fit to denote that it is a replica.

(2) Second Schedule—

After the matter appearing under the heading "REAL PROPERTY ACT, 1900, as amended—", insert :—

REPLICA—

Upon every replica.

6.00

or the same duty as that with which the instrument the replica is intended to replace was charged, whichever is the lower.

The parties to the replica or any one or more of them.

Stamp Duties (Further Amendment).

Sec. 4.

SCHEDULE 3.

OTHER AMENDMENTS TO THE PRINCIPAL ACT.

(1) Section 1—

From the matter relating to Division 1 of Part III, omit "38B", insert instead "38C".

(2) (a) Section 3 (1), definition of "Assistant Commissioner"—

After the definition of "Appointed day", insert :—

"Assistant Commissioner" means the person holding the office of Assistant Commissioner of Stamp Duties for the time being.

(b) Section 3 (1), definitions of "Commissioner" and "Deputy Commissioner"—

Omit the definition of "Commissioner", insert instead :—

"Commissioner" means the person holding the office of Commissioner of Stamp Duties for the time being.

"Deputy Commissioner" means a person holding the office of Deputy Commissioner of Stamp Duties for the time being.

(3) Sections 8-8B—

Omit section 8, insert instead :—

8. The Governor may appoint—

- (a) a Commissioner of Stamp Duties who shall be responsible for the due administration of this Act and the regulations;

Appoint-
ment of
Commis-
sioner and
other
officers.

SCHEDULE

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*

OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(b) an Assistant Commissioner and such Deputy Commissioners of Stamp Duties as he deems necessary, each of whom shall exercise and perform such powers, authorities, duties and functions as he is required or authorised to exercise or perform by this Act or by the Commissioner; and

(c) such other officers, including inspectors, as he deems necessary for the due administration of this Act.

8A. (1) In the event of the incapacity or absence or suspension from duty of the Commissioner, his powers, authorities, duties and functions may be exercised and performed, during that incapacity, absence or suspension, by the Assistant Commissioner. Certain powers, etc., of Assistant Commissioner.

(2) Where the Assistant Commissioner purports to exercise or perform any of the powers, authorities, duties or functions of the Commissioner pursuant to subsection (1) of this section, the Assistant Commissioner shall be deemed, in respect of any person affected thereby, to have sufficient cause to exercise or perform the power, authority, duty or function, as the case may be.

(3) An act or thing done or suffered by the Assistant Commissioner pursuant to subsection (1) of this section has the same force and effect as it would have if it had been done or suffered by the Commissioner and shall be deemed to have been done or suffered by the Commissioner.

SCHEDULE

SCHEDULE

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

Delegation.

8B. (1) In this section, "function" includes power, authority and duty.

(2) The Commissioner may, by instrument in writing, delegate to any person engaged in the administration of this Act the exercise or performance of such of the functions (other than this power of delegation) of the Commissioner as are specified in the instrument of delegation and may, by a subsequent instrument or subsequent instruments, revoke any delegation under this section wholly or partially.

(3) A function the exercise or performance of which has been delegated under this section may, while the delegation remains unrevoked, be exercised or performed from time to time in accordance with the terms of the delegation.

(4) A delegation under this section may be made subject to such conditions or limitations as to the exercise or performance of any function delegated or as to time or circumstances as may be specified in the instrument of delegation.

(5) Notwithstanding any delegation under this section, the Commissioner may continue to exercise or perform any function delegated.

(6) An act or thing done or suffered by a delegate acting in the exercise of a delegation under this section has the same force and effect as it would have if it had been done or suffered by the Commissioner and shall be deemed to have been done or suffered by the Commissioner.

SCHEDULE

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*

OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(7) An instrument purporting to have been signed by a delegate of the Commissioner in his capacity as such a delegate shall in all courts and before all persons acting judicially be received in evidence as if it were an instrument executed by the Commissioner and shall, unless and until the contrary is proved, be deemed to be an instrument signed by a delegate of the Commissioner.

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

A. R. CUTLER,
Governor.

*Government House,
Sydney, 14th December, 1977.*

Stamp Duties (Further Amendment)

SCHEDULE 3—continued.

OTHER AMENDMENTS TO THE PRINCIPAL ACT—continued.

(7) An instrument purporting to have been signed by a delegate of the Commissioner in his capacity as such a delegate shall in all courts and before all persons acting judicially be received in evidence as if it were an instrument executed by the Commissioner and shall, unless and until the contrary is proved, be deemed to be an instrument signed by a delegate of the Commissioner.

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

Act.

A. R. CUTLER,

Governor.

Government House,

Sydney, 14th December, 1977.