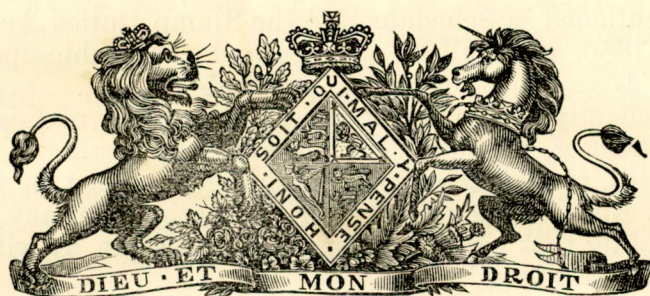


New South Wales.



ANNO QUINQUAGESIMO SEPTIMO

VICTORIÆ REGINÆ.

No. XX.

An Act to further amend the Stamp Duties Act of 1880 and the Stamp Duties Act Amendment Act of 1886. [Assented to, 23rd May, 1894.]

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) Where application is made for probate or letters of administration, or for an order to collect in respect of the estate of any person dying after the passing of this Act domiciled at some place within or out of the Colony of New South Wales, the estate of that person shall, for the purposes of the Stamp Duties Act of 1880 and of the Stamp Duties Act Amendment Act of 1886 be taken to include—

- (a) Every specialty debt due to that person and secured or partly secured by mortgage, encumbrance, pledge, or lien, legal or equitable, of or over real or personal property situate within the Colony, and notwithstanding that the specialty was, at the time of the death of that person, outside the Colony.

(b)

Certain debts and shares belonging to deceased persons liable to duty.

Stamp Duties Acts Further Amendment (No. 2).

- (b) Every share held by that person in any company, corporation, or society, whether registered or incorporated within or out of the Colony, and carrying on the business of mining for any mineral in the Colony.

And duties may be levied, collected, and paid under and in accordance with the provisions of the said Acts and the Schedules thereto in respect of the said debts and shares, notwithstanding that the debts or shares were not, at the time of the death of the said person, *bona notabilia* within the Colony.

(II) Provided that nothing in this section shall render any person liable under section forty-eight of the Stamp Duties Act of 1880 to a penalty for taking possession of or administering the estate of a deceased person, where the estate includes no property in respect of which probate or letters of administration or an order to collect may be granted in the Colony.

Certain estates
liable to duty.

2. (I) Duties shall be levied, collected, and paid according to the duties mentioned in Schedule B to the Stamp Duties Act Amendment Act of 1886, and shall be charged and chargeable upon and in respect of all estate, whether real or personal—

23 Vic., c. 15, s. 4.

- (a) Which any person dying after the passing of this Act has disposed of, whether before or after the passing of this Act, by will, or by settlement containing any trust in respect of that estate to take effect after his death, under any authority enabling that person to dispose of the same by will or deed, as the case may be.

44 Vic., c. 12, s. 38,
subs. 2 (a).

- (b) Taken under a voluntary disposition made after the passing of this Act by any person so dying, purporting to operate as an immediate conveyance or gift *inter vivos*, whether by way of conveyance, transfer, delivery, declaration of trust or otherwise, which has not been *bonâ fide* made twelve months before the death of that person.

44 Vic., c. 12, s. 38,
subs. 2 (b).

- (c) Which any person, so dying, having been absolutely entitled thereto, has, before or after the passing of this Act, voluntarily caused to be conveyed, transferred to or vested in himself and any other person jointly, whether by disposition or otherwise, so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to that other person.

52 Vic., c. 7, s. 11.

- (d) Being a purchase or investment by any person, so dying, made either by himself alone or in concert with, or by arrangement with any other person, before or after the passing of this Act, with property or the proceeds of property to which he was absolutely entitled, in the name of himself and any other person jointly, so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to that other person.

44 Vic., c. 12, s. 38,
subs. 2 (c).

52 Vic., c. 7, s. 11.

- (e) Passing under any voluntary settlement made before or after the passing of this Act by any person so dying, by deed or any other instrument not taking effect as a will, whereby an interest in that property or the proceeds of sale thereof for life or any other period determinable by reference to death is reserved either expressly or by implication to the settlor, or whereby the settlor may have reserved to himself the right, by the exercise of any power, to restore to himself, or to reclaim the absolute interest in that property or the proceeds of sale thereof.

And in this subsection the expression "voluntary settlement" includes any trust, whether expressed in writing or otherwise, in favour of a volunteer, and, if contained in a deed or other instrument

Stamp Duties Acts Further Amendment (No. 2).

instrument effecting the settlement, whether that deed or instrument was made for valuable consideration or not as between the settlor and any other person.

(II) The said duties shall be levied, collected, and paid, and ^{52 Vic., c. 7, s. 11.} shall be charged and chargeable upon and in respect of all personal estate (not being chattels real) taken under any gift whenever made by any person so dying, of which *bonâ fide* possession and enjoyment has not been assumed by the donee immediately upon the gift, and thenceforward retained to the entire exclusion of the donor, or of any benefit to him by contract or otherwise.

3. (I) Where any person, dying after the passing of this Act, ^{What debts may be deducted.} was at the time of his death domiciled within the Colony of New South Wales, all debts actually due and owing by him shall be deducted from his estate.

Where the person so dying was not at the time of his death ^{31 & 32 Vic. c. 124, s. 7.} domiciled within the said Colony, the only debts which may be deducted from his estate shall be debts due and owing to persons ^{44 Vic. c. 12, s. 28.} resident in the said colony, and debts secured by mortgage, encumbrance, pledge, or lien, legal or equitable, of or over real or personal estate of the said person situate in the said Colony.

(II) Provided that, in any case, the debts to be deducted shall not include voluntary debts expressed to be payable on the death of the person so dying, or payable under any instrument which has not been *bonâ fide* delivered to the donee thereof three months before the death of the said person, or debts in respect of which a reimbursement may be capable of being claimed from any other estate or person, except as to the excess, if any, above the amount of the reimbursement claimable.

4. This Act may be cited as the "Stamp Duties Acts Further ^{Short title.} Amendment Act of 1894." And this Act and the Acts amended by it may be together cited as the "Stamp Duties Acts 1880-1894."

Instrument was made by verbal declaration in not a
testamentary disposition and any other person

(1) The said instrument shall be void and the property
shall be treated as if it had never been made and the
instrument shall be treated as if it had never been made
for any person so far as the instrument is concerned
and no person shall be deemed to have acquired any
benefit or interest in the property of the donor or of any
benefit to him by contract or otherwise

(2) Where any person has acquired any benefit or interest
in the property of the donor or of any person who has
died or is deemed to have died, the instrument shall be
void as to the benefit so acquired and the property shall
be treated as if it had never been made

When the person who has died or is deemed to have died
has died or is deemed to have died, the instrument shall
be void as to the benefit so acquired and the property shall
be treated as if it had never been made

(3) Provided that in any case where the instrument
shall not be void by virtue of the provisions of the Act
of the person so dying, or of any person who has died
or is deemed to have died, the instrument shall be void
as to the benefit so acquired and the property shall be
treated as if it had never been made

(4) The instrument shall be void as to the benefit so
acquired and the property shall be treated as if it had
never been made

(5) The instrument shall be void as to the benefit so
acquired and the property shall be treated as if it had
never been made

(6) The instrument shall be void as to the benefit so
acquired and the property shall be treated as if it had
never been made

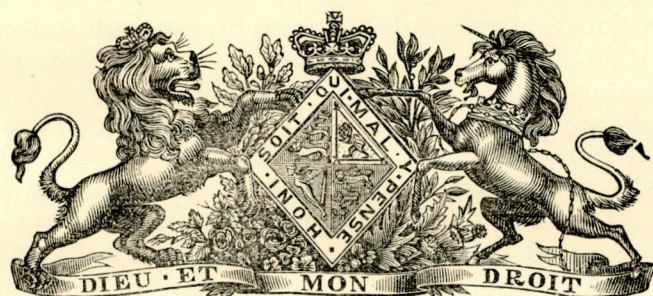
(7) The instrument shall be void as to the benefit so
acquired and the property shall be treated as if it had
never been made

(8) The instrument shall be void as to the benefit so
acquired and the property shall be treated as if it had
never been made

(9) The instrument shall be void as to the benefit so
acquired and the property shall be treated as if it had
never been made

(10) The instrument shall be void as to the benefit so
acquired and the property shall be treated as if it had
never been made

New South Wales.



ANNO QUINQUAGESIMO SEPTIMO

VICTORIÆ REGINÆ.

No. XX.

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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:—

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(a) Every specialty debt due to that person and secured or partly secured by mortgage, encumbrance, pledge, or lien, legal or equitable, of or over real or personal property situate within the Colony, and notwithstanding that the specialty was, at the time of the death of that person, outside the Colony.

(b)

Certain debts and shares belonging to deceased persons liable to duty.

Stamp Duties Acts Further Amendment (No. 2).

- (b) Every share held by that person in any company, corporation, or society, whether registered or incorporated within or out of the Colony, and carrying on the business of mining for any mineral in the Colony.

And duties may be levied, collected, and paid under and in accordance with the provisions of the said Acts and the Schedules thereto in respect of the said debts and shares, notwithstanding that the debts or shares were not, at the time of the death of the said person, *bona notabilia* within the Colony.

(II) Provided that nothing in this section shall render any person liable under section forty-eight of the Stamp Duties Act of 1880 to a penalty for taking possession of or administering the estate of a deceased person, where the estate includes no property in respect of which probate or letters of administration or an order to collect may be granted in the Colony.

Certain estates
liable to duty.

2. (I) Duties shall be levied, collected, and paid according to the duties mentioned in Schedule B to the Stamp Duties Act Amendment Act of 1886, and shall be charged and chargeable upon and in respect of all estate, whether real or personal—

23 Vic., c. 15, s. 4.

- (a) Which any person dying after the passing of this Act has disposed of, whether before or after the passing of this Act, by will, or by settlement containing any trust in respect of that estate to take effect after his death, under any authority enabling that person to dispose of the same by will or deed, as the case may be.

44 Vic., c. 12, s. 38,
subs. 2 (a).

- (b) Taken under a voluntary disposition made after the passing of this Act by any person so dying, purporting to operate as an immediate conveyance or gift *inter vivos*, whether by way of conveyance, transfer, delivery, declaration of trust or otherwise, which has not been *bonâ fide* made twelve months before the death of that person.

44 Vic., c. 12, s. 38,
subs. 2 (b).

- (c) Which any person, so dying, having been absolutely entitled thereto, has, before or after the passing of this Act, voluntarily caused to be conveyed, transferred to or vested in himself and any other person jointly, whether by disposition or otherwise, so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to that other person.

52 Vic., c. 7, s. 11.

- (d) Being a purchase or investment by any person, so dying, made either by himself alone or in concert with, or by arrangement with any other person, before or after the passing of this Act, with property or the proceeds of property to which he was absolutely entitled, in the name of himself and any other person jointly, so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to that other person.

44 Vic., c. 12, s. 38,
subs. 2 (c.)

52 Vic., c. 7, s. 11.

- (e) Passing under any voluntary settlement made before or after the passing of this Act by any person so dying, by deed or any other instrument not taking effect as a will, whereby an interest in that property or the proceeds of sale thereof for life or any other period determinable by reference to death is reserved either expressly or by implication to the settlor, or whereby the settlor may have reserved to himself the right, by the exercise of any power, to restore to himself, or to reclaim the absolute interest in that property or the proceeds of sale thereof.

And in this subsection the expression "voluntary settlement" includes any trust, whether expressed in writing or otherwise, in favour of a volunteer, and, if contained in a deed or other instrument

Stamp Duties Acts Further Amendment (No. 2).

instrument effecting the settlement, whether that deed or instrument was made for valuable consideration or not as between the settlor and any other person.

(II) The said duties shall be levied, collected, and paid, and shall be charged and chargeable upon and in respect of all personal estate (not being chattels real) taken under any gift whenever made by any person so dying, of which *bonâ fide* possession and enjoyment has not been assumed by the donee immediately upon the gift, and thenceforward retained to the entire exclusion of the donor, or of any benefit to him by contract or otherwise. ^{52 Vic., c. 7, s. 11.}

3. (I) Where any person, dying after the passing of this Act, was at the time of his death domiciled within the Colony of New South Wales, all debts actually due and owing by him shall be deducted from his estate. ^{What debts may be deducted.}

Where the person so dying was not at the time of his death domiciled within the said Colony, the only debts which may be deducted from his estate shall be debts due and owing to persons resident in the said colony, and debts secured by mortgage, encumbrance, pledge, or lien, legal or equitable, of or over real or personal estate of the said person situate in the said Colony. ^{31 & 32 Vic. c. 124, s. 7. 44 Vic. c. 12, s. 28.}

(II) Provided that, in any case, the debts to be deducted shall not include voluntary debts expressed to be payable on the death of the person so dying, or payable under any instrument which has not been *bonâ fide* delivered to the donee thereof three months before the death of the said person, or debts in respect of which a reimbursement may be capable of being claimed from any other estate or person, except as to the excess, if any, above the amount of the reimbursement claimable.

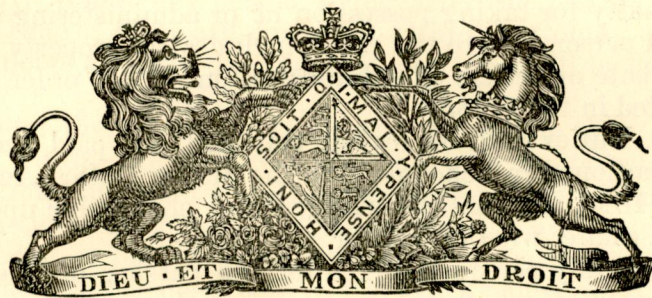
4. This Act may be cited as the “Stamp Duties Acts Further Amendment Act of 1894.” ^{Short title.} And this Act and the Acts amended by it may be together cited as the “Stamp Duties Acts 1880–1894.”

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.

*Legislative Assembly Chamber,
Sydney, 16 May, 1894.* }

F. W. WEBB,
Clerk of the Legislative Assembly.

New South Wales.



ANNO QUINQUAGESIMO SEPTIMO

VICTORIÆ REGINÆ.

No. XX.

An Act to further amend the Stamp Duties Act of 1880 and the Stamp Duties Act Amendment Act of 1886. [Assented to, 23rd May, 1894.]

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) Where application is made for probate or letters of administration, or for an order to collect in respect of the estate of any person dying after the passing of this Act domiciled at some place within or out of the Colony of New South Wales, the estate of that person shall, for the purposes of the Stamp Duties Act of 1880 and of the Stamp Duties Act Amendment Act of 1886 be taken to include—

(a) Every specialty debt due to that person and secured or partly secured by mortgage, encumbrance, pledge, or lien, legal or equitable, of or over real or personal property situate within the Colony, and notwithstanding that the specialty was, at the time of the death of that person, outside the Colony.

(b)

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

NINIAN MELVILLE,
Chairman of Committees of the Legislative Assembly.

Stamp Duties Acts Further Amendment (No. 2).

- (b) Every share held by that person in any company, corporation, or society, whether registered or incorporated within or out of the Colony, and carrying on the business of mining for any mineral in the Colony.

And duties may be levied, collected, and paid under and in accordance with the provisions of the said Acts and the Schedules thereto in respect of the said debts and shares, notwithstanding that the debts or shares were not, at the time of the death of the said person, *bona notabilia* within the Colony.

(II) Provided that nothing in this section shall render any person liable under section forty-eight of the Stamp Duties Act of 1880 to a penalty for taking possession of or administering the estate of a deceased person, where the estate includes no property in respect of which probate or letters of administration or an order to collect may be granted in the Colony.

2. (I) Duties shall be levied, collected, and paid according to the duties mentioned in Schedule B to the Stamp Duties Act Amendment Act of 1886, and shall be charged and chargeable upon and in respect of all estate, whether real or personal—

Certain estates
liable to duty.

23 Vic., c. 15, s. 4.

44 Vic., c. 12, s. 38,
subs. 2 (a).

44 Vic., c. 12, s. 38,
subs. 2 (b).

52 Vic., c. 7, s. 11.

44 Vic., c. 12, s. 38,
subs. 2 (c).

52 Vic., c. 7, s. 11.

- (a) Which any person dying after the passing of this Act has disposed of, whether before or after the passing of this Act, by will, or by settlement containing any trust in respect of that estate to take effect after his death, under any authority enabling that person to dispose of the same by will or deed, as the case may be.
- (b) Taken under a voluntary disposition made after the passing of this Act by any person so dying, purporting to operate as an immediate conveyance or gift *inter vivos*, whether by way of conveyance, transfer, delivery, declaration of trust or otherwise, which has not been *bonâ fide* made twelve months before the death of that person.
- (c) Which any person, so dying, having been absolutely entitled thereto, has, before or after the passing of this Act, voluntarily caused to be conveyed, transferred to or vested in himself and any other person jointly, whether by disposition or otherwise, so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to that other person.
- (d) Being a purchase or investment by any person, so dying, made either by himself alone or in concert with, or by arrangement with any other person, before or after the passing of this Act, with property or the proceeds of property to which he was absolutely entitled, in the name of himself and any other person jointly, so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to that other person.
- (e) Passing under any voluntary settlement made before or after the passing of this Act by any person so dying, by deed or any other instrument not taking effect as a will, whereby an interest in that property or the proceeds of sale thereof for life or any other period determinable by reference to death is reserved either expressly or by implication to the settlor, or whereby the settlor may have reserved to himself the right, by the exercise of any power, to restore to himself, or to reclaim the absolute interest in that property or the proceeds of sale thereof.

And in this subsection the expression "voluntary settlement" includes any trust, whether expressed in writing or otherwise, in favour of a volunteer, and, if contained in a deed or other instrument

Stamp Duties Acts Further Amendment (No. 2).

instrument effecting the settlement, whether that deed or instrument was made for valuable consideration or not as between the settlor and any other person.

(II) The said duties shall be levied, collected, and paid, and shall be charged and chargeable upon and in respect of all personal estate (not being chattels real) taken under any gift whenever made by any person so dying, of which *bonâ fide* possession and enjoyment has not been assumed by the donee immediately upon the gift, and thenceforward retained to the entire exclusion of the donor, or of any benefit to him by contract or otherwise. ^{52 Vic., c. 7, s. 11.}

3. (I) Where any person, dying after the passing of this Act, was at the time of his death domiciled within the Colony of New South Wales, all debts actually due and owing by him shall be deducted from his estate. ^{What debts may be deducted.}

Where the person so dying was not at the time of his death domiciled within the said Colony, the only debts which may be deducted from his estate shall be debts due and owing to persons resident in the said colony, and debts secured by mortgage, encumbrance, pledge, or lien, legal or equitable, of or over real or personal estate of the said person situate in the said Colony. ^{31 & 32 Vic. c. 124, s. 7. 44 Vic. c. 12, s. 28.}

(II) Provided that, in any case, the debts to be deducted shall not include voluntary debts expressed to be payable on the death of the person so dying, or payable under any instrument which has not been *bonâ fide* delivered to the donee thereof three months before the death of the said person, or debts in respect of which a reimbursement may be capable of being claimed from any other estate or person, except as to the excess, if any, above the amount of the reimbursement claimable.

4. This Act may be cited as the "Stamp Duties Acts Further Amendment Act of 1894." And this Act and the Acts amended by it may be together cited as the "Stamp Duties Acts 1880-1894." ^{Short title.}

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

Government House,
Sydney, 23rd May, 1894.

R. W. DUFF,
Governor.

instrument, whether the settlement whether that deed or instrument was made for valuable consideration or not as between the settlor and any other person.

(7) The settlor shall be treated as having made the settlement if he is deemed to have done so under the provisions of any law relating to the assignment of property, or if he is deemed to have done so under the provisions of any law relating to the assignment of property, or if he is deemed to have done so under the provisions of any law relating to the assignment of property.

(8) Where any person dies at the time of the passing of this Act, and his estate is deemed to have been disposed of by him, he shall be deemed to have disposed of it as if he had died at the time of the passing of this Act.

Where the person so dying was not at the time of his death domiciled within the said Colony, the debts due which may be claimed from the estate shall be debts due and owing to persons resident in the said colony, and debts secured by mortgages, leases, bonds, or any other securities, or of any other nature, shall be deemed to be debts due to persons resident in the said Colony.

(9) Provided that, in any case, the debts to be discharged shall not include any debts which are payable at the death of the person so dying, or payable under any instrument which has not been delivered to the donee thereof three months before the death of the said person, or debts in respect of which a postponement may be capable of being claimed from any other estate or person except as to the extent of the amount of the postponement claimed.

This Act may be cited as the Stamp Duty (No. 1) Act, 1901, and this Act and the Act amended by Amendment Act of 1901, and the Act amended by Amendment Act of 1901, may be together cited as the Stamp Duty (No. 1) Act, 1901.

Enacted in the House of Representatives on the 14th day of February 1901.

H. W. DEER
Speaker

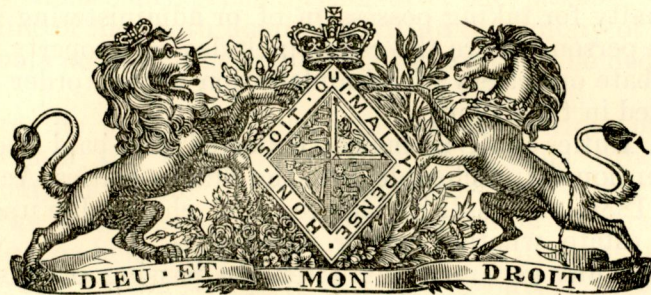
GWYNETH JONES
Secretary

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.

*Legislative Assembly Chamber,
Sydney, 16 May, 1894.* }

F. W. WEBB,
Clerk of the Legislative Assembly.

New South Wales.



ANNO QUINQUAGESIMO SEPTIMO

VICTORIÆ REGINÆ.

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(a) Every specialty debt due to that person and secured or partly secured by mortgage, encumbrance, pledge, or lien, legal or equitable, of or over real or personal property situate within the Colony, and notwithstanding that the specialty was, at the time of the death of that person, outside the Colony.

(b)

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

NINIAN MELVILLE,
Chairman of Committees of the Legislative Assembly.

Stamp Duties Acts Further Amendment (No. 2).

- (b) Every share held by that person in any company, corporation, or society, whether registered or incorporated within or out of the Colony, and carrying on the business of mining for any mineral in the Colony.

And duties may be levied, collected, and paid under and in accordance with the provisions of the said Acts and the Schedules thereto in respect of the said debts and shares, notwithstanding that the debts or shares were not, at the time of the death of the said person, *bona notabilia* within the Colony.

(II) Provided that nothing in this section shall render any person liable under section forty-eight of the Stamp Duties Act of 1880 to a penalty for taking possession of or administering the estate of a deceased person, where the estate includes no property in respect of which probate or letters of administration or an order to collect may be granted in the Colony.

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44 Vic., c. 12, s. 38,
subs. 2 (a).

- (b) Taken under a voluntary disposition made after the passing of this Act by any person so dying, purporting to operate as an immediate conveyance or gift *inter vivos*, whether by way of conveyance, transfer, delivery, declaration of trust or otherwise, which has not been *bonâ fide* made twelve months before the death of that person.

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subs. 2 (b).

- (c) Which any person, so dying, having been absolutely entitled thereto, has, before or after the passing of this Act, voluntarily caused to be conveyed, transferred to or vested in himself and any other person jointly, whether by disposition or otherwise, so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to that other person.

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- (d) Being a purchase or investment by any person, so dying, made either by himself alone or in concert with, or by arrangement with any other person, before or after the passing of this Act, with property or the proceeds of property to which he was absolutely entitled, in the name of himself and any other person jointly, so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to that other person.

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- (e) Passing under any voluntary settlement made before or after the passing of this Act by any person so dying, by deed or any other instrument not taking effect as a will, whereby an interest in that property or the proceeds of sale thereof for life or any other period determinable by reference to death is reserved either expressly or by implication to the settlor, or whereby the settlor may have reserved to himself the right, by the exercise of any power, to restore to himself, or to reclaim the absolute interest in that property or the proceeds of sale thereof.

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3. (I) Where any person, dying after the passing of this Act, was at the time of his death domiciled within the Colony of New South Wales, all debts actually due and owing by him shall be deducted from his estate. ^{What debts may be deducted.}

Where the person so dying was not at the time of his death domiciled within the said Colony, the only debts which may be deducted from his estate shall be debts due and owing to persons resident in the said colony, and debts secured by mortgage, encumbrance, pledge, or lien, legal or equitable, of or over real or personal estate of the said person situate in the said Colony. ^{31 & 32 Vic. c. 124, s. 7. 44 Vic. c. 12, s. 28.}

(II) Provided that, in any case, the debts to be deducted shall not include voluntary debts expressed to be payable on the death of the person so dying, or payable under any instrument which has not been *bonâ fide* delivered to the donee thereof three months before the death of the said person, or debts in respect of which a reimbursement may be capable of being claimed from any other estate or person, except as to the excess, if any, above the amount of the reimbursement claimable.

4. This Act may be cited as the "Stamp Duties Acts Further Amendment Act of 1894." And this Act and the Acts amended by it may be together cited as the "Stamp Duties Acts 1880-1894." ^{Short title.}

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

Government House,
Sydney, 23rd May, 1894.

R. W. DUFF,
Governor.

Stamp Duty Act (Amendment No. 2)

Instrument which the settlor, whether that settlor or instrument was made for valuable consideration or not in relation to the settlor and any other person.

(1) The said duty shall be levied, collected and paid as if the instrument were a deed, and the settlor of all persons who are parties to the instrument shall be liable to pay the same. The duty shall be levied on the instrument as if it were a deed, and the settlor of all persons who are parties to the instrument shall be liable to pay the same.

Where any person dies after the passing of this Act, and the estate of the deceased is liable to the duty of stamp duty, the duty shall be levied on the estate of the deceased as if it were a deed, and the settlor of all persons who are parties to the instrument shall be liable to pay the same.

Where the person so liable was not at the time of his death domiciled in the Colony, the duty shall be levied on the estate of the deceased as if it were a deed, and the settlor of all persons who are parties to the instrument shall be liable to pay the same.

(2) Subject to any order made by the Governor in Council, the duty shall be levied on the instrument as if it were a deed, and the settlor of all persons who are parties to the instrument shall be liable to pay the same.

This Act may be cited as the Stamp Duty Act 1920-1921.

Enacted at the City of Victoria, this 15th day of December, 1920.

W. W. DUFFY, Governor.

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