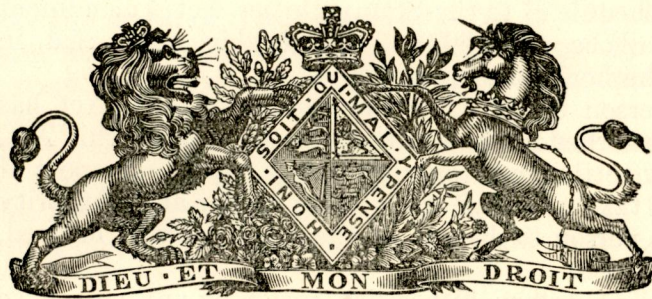


*This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.*

*Legislative Assembly Chamber,  
Sydney, 5 December, 1893.* }

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

## New South Wales.



ANNO QUINQUAGESIMO SEPTIMO

# VICTORIÆ REGINÆ.

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No. .

An Act to further amend the "Stamp Duties Act of 1880" and the "Stamp Duties Act Amendment Act of 1886."

**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. (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 commencement 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 10 of 1880 and of the Stamp Duties Act Amendment Act of 1886, be taken to include—

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

15 (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.

171—

(b)

*Stamp Duties Acts Further Amendment.*

- (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.
- 5 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, *bonâ notabilia* within the Colony.
- 10 (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
- 15 may be granted in the Colony.
2. 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—
- 20 (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.
- 25 (b) Taken under a voluntary disposition made by any person so dying, purporting to operate as an immediate gift *inter vivos*, whether by way of transfer, delivery, declaration of trust or otherwise, which has not been *bonâ fide* made twelve months before the death of that person ;
- 30 Or taken under any gift whether made before or during the said period of twelve months, unless the donee has assumed the *bonâ fide* possession and enjoyment of the same immediately upon the gift, and has thenceforward retained it to the entire exclusion of the donor, or of any benefit to him by contract or otherwise.
- 35 (c) Which any person, so dying, having been absolutely entitled thereto, has, before or after the passing of this Act, voluntarily caused to be 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.
- 40 (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.
- 45 (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,
- 55 by

Certain estates liable to duty.

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

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

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

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.

*Stamp Duties Acts Further Amendment.*

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.

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

10 3. The debts to be deducted from the estate of any person so dying shall include only debts actually due and owing by that person to persons resident in the Colony of New South Wales, and debts secured by mortgage, encumbrance, pledge or lien, legal or equitable of or over real or personal property of the person so dying, situate in  
 15 the Colony; but shall not include voluntary debts expressed to be payable on the death of that person, or payable under any instrument which has not been bonâ fide delivered to the donee thereof three months before the death of that person, or debts in respect of which a reimbursement may be capable of being claimed from any other estate  
 20 or person except as to the excess, if any, above the amount of the reimbursement claimable.

4. In respect of any instrument executed after the passing of this Act, the sum payable by way of fine under section thirteen of the Stamp Duties Act of 1880 shall be the fine mentioned in that section,  
 25 together with a fine of ten pounds, and the said section is amended accordingly. And the words "fine imposed by this Act" in the proviso to section fourteen of the last-mentioned Act shall include the fine imposed by section thirteen above-mentioned, as amended by this Act.

30 5. This Act may be cited as the "Stamp Duties Acts Further Amendment Act of 1893." And this Act and the Acts amended by it may be together cited as the "Stamp Duties Acts 1880-1893."

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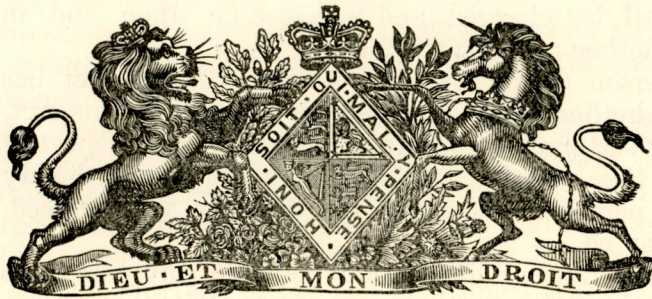
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(a) Every specialty debt due to that person and secured or partly secured by mortgage, encumbrance, pledge, or lien, legal or equitable, of or over real or personal property situate within 15 the Colony, and notwithstanding that the specialty was, at the time of the death of that person, outside the Colony.

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*Stamp Duties Acts Further Amendment.*

- (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.
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- 10 (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
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- 25 as the case may be.
- (b) Taken under a voluntary disposition made by any person so dying, purporting to operate as an immediate gift *inter vivos*, whether by way of 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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- 35 (c) Which any person, so dying, having been absolutely entitled thereto, has, before or after the passing of this Act, voluntarily caused to be 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.
- 40 (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.
- 45 (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,
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