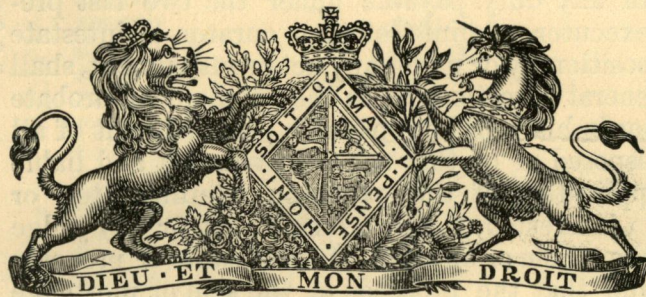


This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

Legislative Assembly Chamber,
Sydney, 7 December, 1897. }

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

New South Wales.



ANNO SEXAGESIMO PRIMO

VICTORIÆ REGINÆ.

No. . (A.D. 1897.)

An Act to impose certain stamp and probate duties ; and for purposes of and incidental to the above objects.

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. The duties to be levied, collected, paid, and charged and chargeable under the provisions of the Stamp Duties Acts, 1880–1894, upon the estates of persons dying after the commencement of this Act, shall be according to the duties mentioned in the Schedule hereto, and the said duties shall be in lieu of the duties mentioned in Schedule 10 B to the Stamp Duties Act Amendment Act of 1886.

Duties on estates of deceased persons according to Schedule.

15 2. Where, on the death of any person after the commencement of this Act, duty is, by virtue of section fifty-three of the Stamp Duties Act of 1880 or section two of the Stamp Duties Acts Further Amendment Act of 1894, payable in respect of any real or personal estate or property, such estate or property shall, for all the purpose of levying, 426— collecting,

Property liable under s. 53 of Act of 1880 or s. 2 of Act of 1894 deemed part of estate of deceased person.

Probate Duties.

collecting, and charging such duty, be deemed to be part of the estate of the person dying as aforesaid, and duty shall accordingly be payable thereon as hereinafter mentioned: Provided that nothing herein contained shall apply to any settlement, disposition, or dealing referred to
5 in the aforementioned sections made before the passing of this Act:

Provided also that where ad valorem stamp duty has previously been paid in respect of a settlement, deed of gift, or voluntary conveyance made by any person within twelve months of his death, the amount of such stamp duty may be deducted from the amount of duty
10 payable under this section on the death of that person in respect of the estate or property so settled, given, or conveyed.

3. All duties payable, as in the last preceding section mentioned, and all duties payable under section fifty-five of the Stamp Duties Act of 1880, or section one of the Stamp Duties Acts Further Amendment
15 Act of 1894, on the death of a person after the commencement of this Act, shall be charged and paid at the rates chargeable and payable upon the estates of persons dying after the said day.

4. The amount of any duty payable under the two last preceding sections by the executor, administrator, or curator of intestate
20 estates in virtue of a disposition by or under any act or instrument, shall (notwithstanding any general directions as to the payment of probate duty given by the testator in his will) be repayable primarily out of all the estate or property disposed of by that act or instrument and liable to duty, and on the application of the executor, administrator, or
25 curator, or of any person interested, the Supreme Court or any judge thereof may order that the whole or any part of such estate or property be sold or mortgaged, and that the proceeds of the sale or mortgage be applied in repayment of the amount of such duty.

If after a sale in pursuance of such order as aforesaid, the net
30 proceeds of the sale, together with all amounts received, are insufficient to repay the amount of the duty payable in virtue of such disposition as aforesaid, or if the Supreme Court or any judge thereof on the application of the executor, administrator, or curator, or of any person interested declares that all reasonable means have been taken to obtain
35 repayment of such amount, and that the amount recovered and received is insufficient to repay the said duty, any balance still unpaid shall be a charge upon the estate or property passing under the will of the testator, or vesting in the administrator or curator, as the case may be, and shall be payable out of the parts and parcels constituting the same
40 in proportion to their respective values as appearing by the account and inventory, unless the testator has by his will made other provision for the payment of the amount of the duty.

5. This Act shall commence on the fifteenth day of December, one thousand eight hundred and ninety-seven, and shall be construed
45 with the Stamp Duties Acts, 1880-1894, and the Stamp Duties (Amendment) Act, 1897, and may be cited as the "Probate Duties Act, 1897."

Duties payable under last preceding section or section 55 of Act of 1880, or section 1 of Act of 1894.

Repayment to executor or administrator of amount of duty.

Incorporation and short title.

Probate Duties.

SCHEDULE.

Where the total value of such estates after deducting all debts exceeds £1,000 and does not exceed £5,000... .. 2 per cent.

5	£5,000	£6,000	3
	£6,000	£7,000	3 $\frac{1}{2}$
	£7,000	£8,000	3 $\frac{2}{5}$
	£8,000	£9,000	3 $\frac{3}{5}$
	£9,000	£10,000	3 $\frac{4}{5}$
10	£10,000	£12,000	4
	£12,000	£14,000	4 $\frac{1}{5}$
	£14,000	£16,000	4 $\frac{2}{5}$
	£16,000	£18,000	4 $\frac{3}{5}$
	£18,000	£20,000	4 $\frac{4}{5}$
15	£20,000	£22,000	5
	£22,000	£24,000	5 $\frac{1}{5}$
	£24,000	£26,000	5 $\frac{2}{5}$
	£26,000	£28,000	5 $\frac{3}{5}$
	£28,000	£30,000	5 $\frac{4}{5}$
20	£30,000	£32,000	6
	£32,000	£34,000	6 $\frac{1}{5}$
	£34,000	£36,000	6 $\frac{2}{5}$
	£36,000	£38,000	6 $\frac{3}{5}$
	£38,000	£40,000	6 $\frac{4}{5}$
25	£40,000	£44,000	7
	£44,000	£48,000	7 $\frac{1}{5}$
	£48,000	£52,000	7 $\frac{2}{5}$
	£52,000	£56,000	7 $\frac{3}{5}$
	£56,000	£60,000	7 $\frac{4}{5}$
30	£60,000	£64,000	8
	£64,000	£68,000	8 $\frac{1}{5}$
	£68,000	£72,000	8 $\frac{2}{5}$
	£72,000	£76,000	8 $\frac{3}{5}$
	£76,000	£80,000	8 $\frac{4}{5}$
35	£80,000	£84,000	9
	£84,000	£88,000	9 $\frac{1}{5}$
	£88,000	£92,000	9 $\frac{2}{5}$
	£92,000	£96,000	9 $\frac{3}{5}$
	£96,000	£100,000	9 $\frac{4}{5}$
	And over the value of £100,000	...	10

