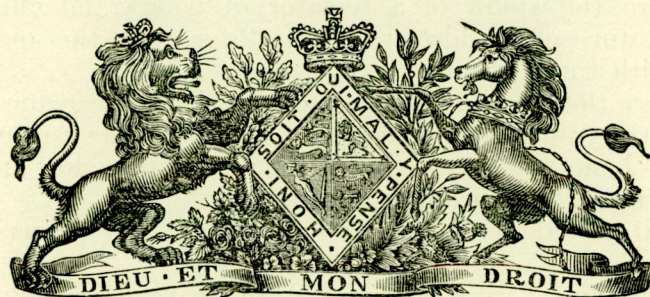


New South Wales.



ANNO SEXAGESIMO TERTIO

VICTORIÆ REGINÆ.

Act No. 45, 1899.

An Act to impose certain probate and other duties, and to amend the Stamp Duties Act, 1898. [Assented to, 22nd December, 1899.]

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 under Part III of the Stamp Duties Act, 1898, duties are payable or chargeable upon or in respect of the estates of any persons dying after the commencement of this Act, or are payable or chargeable upon or in respect of any estates the subject of any settlement, trust, disposition, conveyance, transfer, vesting, purchase, investment, or gift made or caused to be made before or after the commencement of this Act by any person so dying, such duties shall be levied, collected, paid, and charged and chargeable under the Stamp Duties Act,

Duties to be paid
according to
Schedule.

Probate Duties (Amendment).

Act, 1898, according to the duties mentioned in the Schedule to this Act, and such duties shall be in lieu of the duties mentioned in the Third Schedule to the Stamp Duties Act, 1898.

Duties in case of
widows and
children.

(2) Provided that where the total value of the estate, after deducting all debts which may in pursuance of the Stamp Duties Act, 1898, be deducted, does not exceed fifty thousand pounds, and

- (a) where any person dies intestate leaving a widow and children; or
- (b) where any person dies intestate leaving children, the only persons entitled in distribution to his estate; or
- (c) where the widow of a testator, or widow and children of a testator, or children of a testator, are the only persons entitled under his will; or
- (d) where the settlement, trust, disposition, conveyance, transfer, vesting, purchase, investment, or gift of the estate is for the sole benefit of the widow of the settlor, or widow and children of the settlor, or children of the settlor,

the duty shall be calculated at one-half only of the percentage mentioned in the Schedule to this Act; and

- (e) where any person dies intestate, leaving a widow and no children; or
- (f) where under a will the widow of a testator, or the widow and children of a testator, or the children of a testator, together with other persons, are entitled under such will; or
- (g) where the settlement, trust, disposition, conveyance, transfer, vesting, purchase, investment, or gift of the estate is for the benefit of the widow of the settlor, or widow and children of the settlor, or children of settlor, and for the benefit of other persons,

the duty shall be calculated so as to charge one-half only of the duty upon the distributive share of such widow or upon the property devised or bequeathed to or otherwise disposed of as hereinbefore mentioned for the benefit of the widow, or widow and children, or children of the testator, as the case may be.

Deduction of stamp
duty.

(3) Provided also that where ad valorem stamp duty has been paid in respect of any 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 any duty payable under this section on the death of that person in respect of the estate so settled, given, or conveyed.

(4) The word "children" in this section shall mean and include grand-children.

Short title.

2. This Act may be cited as the "Probate Duties (Amendment) Act, 1899."

SCHEDULE.

Probate Duties (Amendment).

SCHEDULE.

Where the total value of any estate, after deducting all debts which may, in pursuance of the Stamp Duties Act, 1898, be deducted, exceeds £1,000 and does not exceed £5,000...

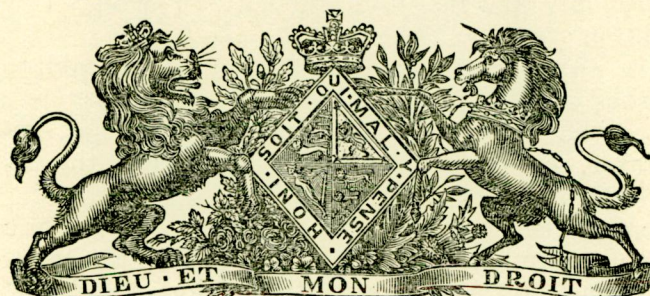
...	...	...	2 per cent.
£5,000	£6,000	...	3
£6,000	£7,000	...	3 $\frac{1}{2}$
£7,000	£8,000	...	3 $\frac{2}{5}$
£8,000	£9,000	...	3 $\frac{3}{5}$
£9,000	£10,000	...	3 $\frac{4}{5}$
£10,000	£12,000	...	4
£12,000	£14,000	...	4 $\frac{1}{2}$
£14,000	£16,000	...	4 $\frac{2}{5}$
£16,000	£18,000	...	4 $\frac{3}{5}$
£18,000	£20,000	...	4 $\frac{4}{5}$
£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 $\frac{4}{5}$
£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 $\frac{4}{5}$
£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 $\frac{4}{5}$
£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 $\frac{4}{5}$
£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

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, 21 December, 1899.* }

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

New South Wales.



ANNO SEXAGESIMO TERTIO

VICTORIÆ REGINÆ.

Act No. 45, 1899.

An Act to impose certain probate and other duties, and to amend the Stamp Duties Act, 1898. [Assented to, 22nd December, 1899.]

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 under Part III of the Stamp Duties Act, 1898, duties are payable or chargeable upon or in respect of the estates of any persons dying after the commencement of this Act, or are payable or chargeable upon or in respect of any estates the subject of any settlement, trust, disposition, conveyance, transfer, vesting, purchase, investment, or gift made or caused to be made before or after the commencement of this Act by any person so dying, such duties shall be levied, collected, paid, and charged and chargeable under the Stamp Duties Act, ^{Duties to be paid according to Schedule.}

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

WILLIAM McCOURT,
Chairman of Committees of the Legislative Assembly.

Probate Duties (Amendment).

Act, 1898, according to the duties mentioned in the Schedule to this Act, and such duties shall be in lieu of the duties mentioned in the Third Schedule to the Stamp Duties Act, 1898.

Duties in case of
widows and
children.

(2) Provided that where the total value of the estate, after deducting all debts which may in pursuance of the Stamp Duties Act, 1898, be deducted, does not exceed fifty thousand pounds, and

- (a) where any person dies intestate leaving a widow and children; or
- (b) where any person dies intestate leaving children, the only persons entitled in distribution to his estate; or
- (c) where the widow of a testator, or widow and children of a testator, or children of a testator, are the only persons entitled under his will; or
- (d) where the settlement, trust, disposition, conveyance, transfer, vesting, purchase, investment, or gift of the estate is for the sole benefit of the widow of the settlor, or widow and children of the settlor, or children of the settlor,

the duty shall be calculated at one-half only of the percentage mentioned in the Schedule to this Act; and

- (e) where any person dies intestate, leaving a widow and no children; or
- (f) where under a will the widow of a testator, or the widow and children of a testator, or the children of a testator, together with other persons, are entitled under such will; or
- (g) where the settlement, trust, disposition, conveyance, transfer, vesting, purchase, investment, or gift of the estate is for the benefit of the widow of the settlor, or widow and children of the settlor, or children of settlor, and for the benefit of other persons,

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Deduction of stamp
duty.

(3) Provided also that where ad valorem stamp duty has been paid in respect of any 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 any duty payable under this section on the death of that person in respect of the estate so settled, given, or conveyed.

(4) The word "children" in this section shall mean and include grand-children.

Short title.

2. This Act may be cited as the "Probate Duties (Amendment) Act, 1899."

SCHEDULE.

Probate Duties (Amendment).

SCHEDULE.

Where the total value of any estate, after deducting all debts which may, in pursuance of the Stamp Duties Act, 1898, be deducted, exceeds £1,000 and does not exceed £5,000... 2 per cent.

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

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

Government House,
Sydney, 22nd December, 1899.

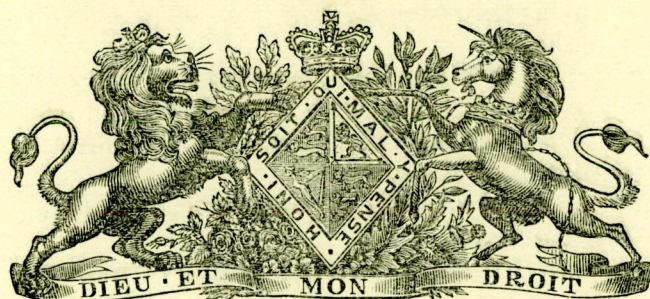
BEAUCHAMP,
Governor.

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, 21 December, 1899, A.M. }*

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

New South Wales.



ANNO SEXAGESIMO TERTIO

VICTORIÆ REGINÆ.

Act No. , 1899.

An Act to impose certain probate and other duties, and to amend the Stamp Duties Act, 1898.

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- 10

Probate Duties (Amendment).

Act, 1898, according to the duties mentioned in the Schedule to this Act, and such duties shall be in lieu of the duties mentioned in the Third Schedule to the Stamp Duties Act, 1898.

(2) Provided that where the total value of the estate, after deducting all debts which may in pursuance of the Stamp Duties Act, 1898, be deducted, does not exceed fifty thousand pounds, and

Duties in case of widows and children.

(a) where any person dies intestate leaving a widow and children; or

(b) where any person dies intestate leaving children, the only persons entitled in distribution to his estate; or

(c) where the widow of a testator, or widow and children of a testator, or children of a testator, are the only persons entitled under his will; or

(d) where the settlement, trust, disposition, conveyance, transfer, vesting, purchase, investment, or gift of the estate is for the sole benefit of the widow of the settlor, or widow and children of the settlor, or children of the settlor,

the duty shall be calculated at one-half only of the percentage mentioned in the Schedule to this Act; and

(e) where any person dies intestate, leaving a widow and no children; or

(f) where under a will the widow of a testator, or the widow and children of a testator, or the children of a testator, together with other persons, are entitled under such will; or

(g) where the settlement, trust, disposition, conveyance, transfer, vesting, purchase, investment, or gift of the estate is for the benefit of the widow of the settlor, or widow and children of the settlor, or children of settlor, and for the benefit of other persons,

the duty shall be calculated so as to charge one-half only of the duty upon the distributive share of such widow or upon the property devised or bequeathed to or otherwise disposed of as hereinbefore mentioned for the benefit of the widow, or widow and children, or children of the testator, as the case may be.

(3) Provided also that where ad valorem stamp duty has been paid in respect of any 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 any duty payable under this section on the death of that person in respect of the estate so settled, given, or conveyed.

Deduction of stamp duty.

(4) The word "children" in this section shall mean and include grand-children.

2. This Act may be cited as the "Probate Duties (Amendment) Act, 1899."

Short title.

SCHEDULE.

Probate Duties (Amendment).

SCHEDULE.

Where the total value of any estate, after deducting all debts which may, in pursuance of the Stamp Duties Act, 1898, be deducted,

	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 $\frac{4}{5}$ "
40	And over the value of £100,000 ...	...	...	10 "

