

STAMP DUTIES (AMENDMENT) ACT.**Act No. 65, 1964.**

Elizabeth II,
No. 65, 1964

An Act to make further provision with respect to exemptions from, and concessional rates applicable to, death duty, and the dutiable estate of a deceased person ; to extend the exemptions from stamp duty ; for these purposes to amend the Stamp Duties Act, 1920-1963 ; and for purposes connected therewith. [Assented to, 16th December, 1964.]

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 and citation. **1.** (1) This Act may be cited as the "Stamp Duties (Amendment) Act, 1964".

(2)

(2) The Stamp Duties Act, 1920, as amended by subsequent Acts and by this Act, may be cited as the Stamp Duties Act, 1920-1964. No. 65, 1964

2. The Stamp Duties Act, 1920, as amended by subsequent Acts, is amended— Amendment
of Act No.
47, 1920.

(a) by inserting at the end of section one hundred the following new definitions :— Sec. 100.
(Defini-
tions.)

“Wholly dependent adult child” means child of a deceased person who is of or over the age of twenty-one years, and

(a) in respect of whom an invalid pension is at the time of the death of the deceased being paid under the provisions of the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amending or replacing the same; or

(b) in respect of whom an invalid pension is not being so paid but who, if an application for such a pension had been made, would, in the opinion of the Commissioner, have been entitled to receive such pension; or

(c) in respect of whom an invalid pension is not being so paid but who, were he not under the care of the State or in receipt of a pension under the Australian Soldiers' Repatriation Act 1920, the Repatriation (Far East Strategic Reserve) Act 1956 or the Repatriation (Special Overseas Service) Act 1962 of the Parliament of the Commonwealth or any Act amending or replacing the same, would, if

if an application for an invalid pension had been made, in the opinion of the Commissioner, have been entitled to receive such pension; or

- (d) who, in the opinion of the Commissioner, during the period of twelve months prior to the death of the deceased was wholly engaged in the care of the deceased or the spouse of the deceased, and who, in the opinion of the Commissioner, was being substantially maintained and supported by the deceased.

“Wholly dependent widowed mother” means the widowed mother of a deceased person who, in the opinion of the Commissioner, was being substantially maintained and supported by the deceased, and

- (a) in respect of whom a pension is at the time of the death of the deceased being paid under the provisions of the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amending or replacing the same; or
- (b) in respect of whom a pension is not being so paid but who, if an application for such a pension had been made, would, in the opinion of the Commissioner, have been entitled to receive such pension; or
- (c) in respect of whom a pension is not being so paid but who, were she not in the care of the State or in receipt of a pension under the Australian Soldiers' Repatriation Act 1920,

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the Repatriation (Far East Strategic Reserve) Act 1956 or the Repatriation (Special Overseas Service) Act 1962 of the Parliament of the Commonwealth or any Act amending or replacing the same, would, if an application for a pension under the Social Services Consolidation Act 1947 of the Parliament of the Commonwealth or any Act amending or replacing the same had been made, in the opinion of the Commissioner, have been entitled to receive such pension.

- (b) by inserting at the end of paragraph (c) of sub-section four of section 101D the following new subparagraph:—

Sec. 101D.
(Death duty—local domicile—estates of certain persons.)

(v) This paragraph shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, whether in New South Wales or elsewhere and who was at the date of his death domiciled in New South Wales, be read and construed as if—

- (a) in subparagraph (i) of this paragraph there were inserted after the words “twenty-one years,” the words “or were wholly dependent adult children, or to the wholly dependent widowed mother”;
- (b) in the same subparagraph there were inserted after the words “such child” the words “or wholly dependent widowed mother”;
- (c) in subparagraph (ii) of this paragraph there were inserted after the words “twenty-one years” the words “or wholly dependent adult children or to the wholly dependent widowed mother”;

(c)

No. 65, 1964**Sec. 112c.**

(Abatement in favour of widow, etc., in certain cases.)

- (c) by inserting next after subsection (3B) of section 112c the following new subsection :—

(3C) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, be read and construed as if in subsections one and two of this section there were inserted after the words "twenty-one years" wherever occurring the words "or wholly dependent adult children, or to the wholly dependent widowed mother".

Sec. 112d.

(Non-aggregated property—exemption from duty in certain cases.)

- (d) by inserting at the end of section 112D the following new paragraph :—

This section shall in the case of every person who dies after the commencement of the Stamp Duties (Amendment) Act, 1964, be read and construed as if the words "or grandchildren" were omitted therefrom and the words "grandchildren or wholly dependent widowed mother" were inserted in lieu thereof.

Further amendment of Act No. 47, 1920.

Sec. 102.

(Property subject to duty as part of the estate of deceased person.)

- 3.** The Stamp Duties Act, 1920-1963, is further amended by inserting next after paragraph (2A) of section one hundred and two the following new paragraph :—

- (2B) The value (to be ascertained as at the date of the gift) of any personal property situate outside New South Wales at the date of the gift (not being property included in the estate under the provisions of paragraph (2A) of this section) comprised in any gift made by the deceased within three years before his death, and whether made before or after the commencement of the Stamp Duties (Amendment) Act, 1964, including any money paid or other property transferred by the deceased within such period in pursuance of a covenant or agreement made at any time by him without full consideration in money or money's worth, when—

- (a) the deceased dies after the commencement of the Stamp Duties (Amendment) Act, 1964; and

(b)

- (b) the deceased was, at the time of his death No. 65, 1964 domiciled in New South Wales :

Provided that—

- (i) the Commissioner may in his discretion reduce such value by the amount by which the value of the property given would in the ordinary course have depreciated in the hands of the deceased between the date of the gift and the date of his death ;
- (ii) this paragraph shall not apply to any such gift made to a public hospital or for the relief of poverty or the promotion of education in New South Wales ;
- (iii) where the property comprised in any such gift consists of money, or money is paid as aforesaid in pursuance of any such covenant or agreement the property to be included in the estate pursuant to this paragraph shall be the actual amount of the money given or paid.

4. The Stamp Duties Act, 1920-1963, is further amended by inserting next after paragraph (18) of the matter in the Second Schedule under the heading General Exemptions from Stamp Duty under Part III the following new paragraph :—

Further amendment of Act No. 47, 1920. (Second Schedule—General Exemptions.) New para. 19.

(19) In the case of a council, county council or urban committee within the meaning of the Local Government Act, 1919, as amended, the following instruments :—

- (a) any bill of exchange, order or receipt issued or given by any such council or committee ;
- (b) any motor vehicle certificate of registration issued to any such council or committee ;
- (c)

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(c) any other instrument executed by or on behalf of any such council or committee in respect of which instrument such council or committee is the person described in this Act as the person primarily liable;

(d) any policy of insurance taken out by or on behalf of any such council or committee,

not being instruments issued, given, taken out, or executed by, to or on behalf of any such council or committee in connection with or arising from the establishment, acquisition and operation of any trading undertaking within the meaning of the Local Government Act, 1919, as amended.
