

**STAMP DUTIES (FURTHER AMENDMENT)
ACT, 1977**

New South Wales



ANNO VICESIMO SEXTO

ELIZABETHÆ II REGINÆ

Act No. 135, 1977.

An Act to amend the Stamp Duties Act, 1920, so as to reduce death duty payable in respect of certain rural property, to reduce stamp duty payable in respect of certain replica instruments and to provide for the delegation of the functions of the Commissioner under that Act. [Assented to, 14th December, 1977.]

BE

Stamp Duties (Further Amendment).

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. This Act may be cited as the "Stamp Duties (Further Short title. Amendment) Act, 1977".

2. The Stamp Duties Act, 1920, is referred to in this Act as the Principal Act. Principal Act.

3. This Act contains the following Schedules :— Schedules.

SCHEDULE 1.—AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH DUTY IN RESPECT OF CERTAIN RURAL PROPERTY.

SCHEDULE 2.—AMENDMENTS TO THE PRINCIPAL ACT REDUCING STAMP DUTY IN RESPECT OF CERTAIN REPLICA INSTRUMENTS.

SCHEDULE 3.—OTHER AMENDMENTS TO THE PRINCIPAL ACT.

4. The Principal Act is amended in the manner set forth in Schedules 1, 2 and 3. Amendment of Act No. 47, 1920.

5. An officer who—

Saving.

- (a) was appointed under section 8 of the Principal Act before the commencement of this Act; and
- (b) held his office immediately before that commencement,

Stamp Duties (Further Amendment).

shall, on that commencement, be deemed to have been appointed to that office under section 8 of the Principal Act, as amended by this Act.

Sec. 4.**SCHEDULE 1.****AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY**

(1) Section 112H (2D)—

After section 112H (2C), insert :—

(2D) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Further Amendment) Act, 1977, be read and construed as if—

(a) subsection (2) of this section were omitted therefrom and the following subsection were inserted instead :—

(2) Subject to subsection (3) of this section, the extent of the reduction of death duty referred to in subsection (1) of this section is—

(a) where the value of the gross property of the deceased does not exceed \$300,000—one hundred per centum;

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

- (b) where the value of the gross property of the deceased exceeds \$300,000 but does not exceed \$310,000—eighty-three and one-third per centum;
- (c) where the value of the gross property of the deceased exceeds \$310,000 but does not exceed \$320,000—sixty-six and two-thirds per centum;
- (d) where the value of the gross property of the deceased exceeds \$320,000 but does not exceed \$330,000—fifty per centum;
- (e) where the value of the gross property of the deceased exceeds \$330,000 but does not exceed \$340,000—thirty-three and one-third per centum;
- (f) where the value of the gross property of the deceased exceeds \$340,000 but does not exceed \$350,000—sixteen and two-thirds per centum.

(b) subsections (2A), (2B) and (2C) of this section were omitted therefrom.

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

(2) Section 112I (2D)—

After section 112I (2C), insert :—

(2D) This section shall, in the case of every person who dies after the commencement of the Stamp Duties (Further Amendment) Act, 1977, be read and construed as if—

- (a) subsection (2) of this section were omitted therefrom and the following subsection were inserted instead :—

(2) Subject to subsection (3) of this section, the extent of the reduction of death duty referred to in subsection (1) of this section is—

- (a) where the value of the gross property (non-aggregated) of the deceased does not exceed \$300,000—one hundred per centum;
- (b) where the value of the gross property (non-aggregated) of the deceased exceeds \$300,000 but does not exceed \$310,000—eighty-three and one-third per centum;
- (c) where the value of the gross property (non-aggregated) of the deceased exceeds \$310,000 but does not exceed \$320,000—sixty-six and two-thirds per centum;

Stamp Duties (Further Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT REDUCING DEATH
DUTY IN RESPECT OF CERTAIN RURAL PROPERTY—
continued.

- (d) where the value of the gross property (non-aggregated) of the deceased exceeds \$320,000 but does not exceed \$330,000—fifty per centum;
 - (e) where the value of the gross property (non-aggregated) of the deceased exceeds \$330,000 but does not exceed \$340,000—thirty-three and one-third per centum;
 - (f) where the value of the gross property (non-aggregated) of the deceased exceeds \$340,000 but does not exceed \$350,000—sixteen and two-thirds per centum;
- (b) subsections (2A), (2B) and (2C) of this section were omitted therefrom.
-

Stamp Duties (Further Amendment).

Sec. 4.

SCHEDULE 2.

AMENDMENTS TO THE PRINCIPAL ACT REDUCING STAMP DUTY IN RESPECT OF CERTAIN REPLICA INSTRUMENTS.

(1) Section 89B—

After section 89AB, insert :—

Replicas.

Replica instruments.

89B. (1) For the purposes of this section and of the matter appearing under the heading "Replica" in the Second Schedule to this Act, "replica" means an instrument—

(a) executed for the bona fide purpose of its replacing; and

(b) containing the same terms as, but no other terms than, those that were contained in,

a previously executed instrument that has been lost, spoiled or destroyed and that, in the opinion of the Commissioner, has been duly stamped.

(2) Where a replica is duly stamped it shall be marked in such manner as the Commissioner thinks fit to denote that it is a replica.

(2) Second Schedule—

After the matter appearing under the heading "REAL PROPERTY ACT, 1900, as amended—", insert :—

REPLICA—	6.00 or the same duty as that with which the instrument the replica is intended to replace was charged, whichever is the lower.	The parties to the replica or any one or more of them.
Upon every replica.		

Stamp Duties (Further Amendment).

SCHEDULE 3.

Sec. 4.

OTHER AMENDMENTS TO THE PRINCIPAL ACT.

(1) Section 1—

From the matter relating to Division 1 of Part III, omit “38B”, insert instead “38C”.

(2) (a) Section 3 (1), definition of “Assistant Commissioner”—

After the definition of “Appointed day”, insert :—

“Assistant Commissioner” means the person holding the office of Assistant Commissioner of Stamp Duties for the time being.

(b) Section 3 (1), definitions of “Commissioner” and “Deputy Commissioner”—

Omit the definition of “Commissioner”, insert instead :—

“Commissioner” means the person holding the office of Commissioner of Stamp Duties for the time being.

“Deputy Commissioner” means a person holding the office of Deputy Commissioner of Stamp Duties for the time being.

(3) Sections 8–8B—

Omit section 8, insert instead :—

8. The Governor may appoint—

(a) a Commissioner of Stamp Duties who shall be responsible for the due administration of this Act and the regulations;

Appoint-
ment of
Commis-
sioner and
other
officers.

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(b) an Assistant Commissioner and such Deputy Commissioners of Stamp Duties as he deems necessary, each of whom shall exercise and perform such powers, authorities, duties and functions as he is required or authorised to exercise or perform by this Act or by the Commissioner; **and**

(c) such other officers, including inspectors, as he deems necessary for the due administration of this Act.

Certain powers, etc., of Assistant Commissioner.

8A. (1) In the event of the incapacity or absence or suspension from duty of the Commissioner, his powers, authorities, duties and functions may be exercised and performed, during that incapacity, absence or suspension, by the Assistant Commissioner.

(2) Where the Assistant Commissioner purports to exercise or perform any of the powers, authorities, duties or functions of the Commissioner pursuant to subsection (1) of this section, the Assistant Commissioner shall be deemed, in respect of any person affected thereby, to have sufficient cause to exercise or perform the power, authority, duty or function, as the case may be.

(3) An act or thing done or suffered by the Assistant Commissioner pursuant to subsection (1) of this section has the same force and effect as it would have if it had been done or suffered by the Commissioner and shall be deemed to have been done or suffered by the Commissioner.

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*

OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

8B. (1) In this section, “function” includes power, Delegation. authority and duty.

(2) The Commissioner may, by instrument in writing, delegate to any person engaged in the administration of this Act the exercise or performance of such of the functions (other than this power of delegation) of the Commissioner as are specified in the instrument of delegation and may, by a subsequent instrument or subsequent instruments, revoke any delegation under this section wholly or partially.

(3) A function the exercise or performance of which has been delegated under this section may, while the delegation remains unrevoked, be exercised or performed from time to time in accordance with the terms of the delegation.

(4) A delegation under this section may be made subject to such conditions or limitations as to the exercise or performance of any function delegated or as to time or circumstances as may be specified in the instrument of delegation.

(5) Notwithstanding any delegation under this section, the Commissioner may continue to exercise or perform any function delegated.

(6) An act or thing done or suffered by a delegate acting in the exercise of a delegation under this section has the same force and effect as it would have if it had been done or suffered by the Commissioner and shall be deemed to have been done or suffered by the Commissioner.

Stamp Duties (Further Amendment).

SCHEDULE 3—*continued.*OTHER AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(7) An instrument purporting to have been signed by a delegate of the Commissioner in his capacity as such a delegate shall in all courts and before all persons acting judicially be received in evidence as if it were an instrument executed by the Commissioner and shall, unless and until the contrary is proved, be deemed to be an instrument signed by a delegate of the Commissioner.
