

## **Probate Duty (Amendment) Bill**

### **EXPLANATORY MEMORANDUM**

*Clause 1* outlines the purpose of the Bill.

*Clause 2* is the commencement provision.

*Clause 3* repeals section 14 of the **Probate Duty Act 1962**. This removes the requirement that, before dealings concerning the assets of a deceased person can be effected, the Commissioner of State Revenue must certify that the appropriate duty has been paid or that he consents to that dealing.

