Act No. 45, 1899.

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

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 *Duties in case of widows and children.* 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.

(3) Provided also that where ad valorem stamp duty has been *Deduction of stamp duty.* 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.

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

SCHEDULE.

Act No. 45, 1899.

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...	...	...	3½	,,
,,	£7,000	,,	,,	£8,000...	...	...	3½	,,
,,	£8,000	,,	,,	£9,000...	...	...	3¾	,,
,,	£9,000	,,	,,	£10,000...	...	...	3¼	,,
,,	£10,000	,,	,,	£12,000...	...	...	4	,,
,,	£12,000	,,	,,	£14,000...	...	...	4¼	,,
,,	£14,000	,,	,,	£16,000...	...	...	4½	,,
,,	£16,000	,,	,,	£18,000...	...	...	4¾	,,
,,	£18,000	,,	,,	£20,000...	...	...	4¼	,,
,,	£20,000	,,	,,	£22,000...	...	...	5	,,
,,	£22,000	,,	,,	£24,000...	...	...	5¼	,,
,,	£24,000	,,	,,	£26,000...	...	...	5½	,,
,,	£26,000	,,	,,	£28,000...	...	...	5¾	,,
,,	£28,000	,,	,,	£30,000...	...	...	5¼	,,
,,	£30,000	,,	,,	£32,000...	...	...	6	,,
,,	£32,000	,,	,,	£34,000...	...	...	6¼	,,
,,	£34,000	,,	,,	£36,000...	...	...	6½	,,
,,	£36,000	,,	,,	£38,000...	...	...	6¾	,,
,,	£38,000	,,	,,	£40,000...	...	...	6¼	,,
,,	£40,000	,,	,,	£44,000...	...	...	7	,,
,,	£44,000	,,	,,	£48,000...	...	...	7¼	,,
,,	£48,000	,,	,,	£52,000...	...	...	7½	,,
,,	£52,000	,,	,,	£56,000...	...	...	7¾	,,
,,	£56,000	,,	,,	£60,000...	...	...	7¼	,,
,,	£60,000	,,	,,	£64,000...	...	...	8	,,
,,	£64,000	,,	,,	£68,000...	...	...	8¼	,,
,,	£68,000	,,	,,	£72,000...	...	...	8½	,,
,,	£72,000	,,	,,	£76,000...	...	...	8¾	,,
,,	£76,000	,,	,,	£80,000...	...	...	8¼	,,
,,	£80,000	,,	,,	£84,000...	...	...	9	,,
,,	£84,000	,,	,,	£88,000...	...	...	9¼	,,
,,	£88,000	,,	,,	£92,000...	...	...	9½	,,
,,	£92,000	,,	,,	£96,000...	...	...	9¾	,,
,,	£96,000	,,	,,	£100,000...	...	...	9¼	,,
And over the value of £100,000 ...		...	...	...	...	...	10	,,

Act