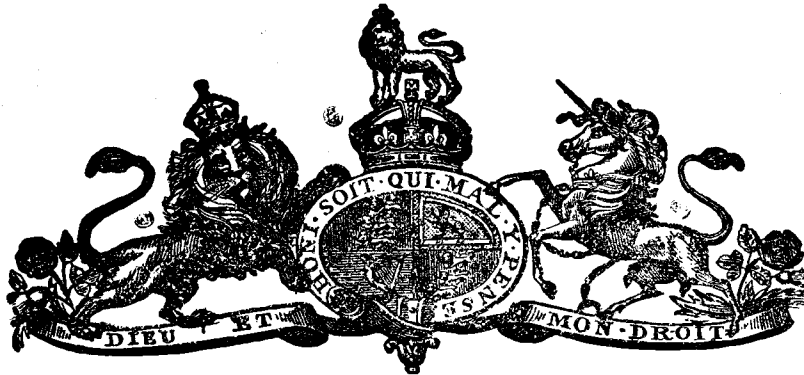


TASMANIA.



1909.

ANNO NONO

EDWARDI VII. REGIS,

No. 8.

ANALYSIS.

1. Short title.
2. Definitions.
3. Each duties on property in United Kingdom.

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AN ACT to allow Deduction from Death A.D.  
1909.  
Duties of the Amount of Duty payable  
in the *United Kingdom* in respect of  
Property therein situate. [18 October, 1909.]

**BE** it enacted by His Excellency the Governor of *Tasmania*, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows :—

**1** This Act may be cited as “The Death Duties (Deductions) Act, Short title. 1909,” and shall be construed with “The Deceased Persons’ Estates 4 Ed. VII. No. 9. Duties Act, 1904.”  
4d.]

*Death Duties.*

A.D. 1909.

Definitions.  
See 57 and 58  
Vict., Ch. 30, s. 22  
(Eng.).

**2** In this Act—

“Property” includes real property and personal property, and the proceeds of the sale thereof respectively, and any money or investment for the time being representing the proceeds of sale:

“Property passing on the death” includes property passing either immediately on the death or after any interval, either certainly or contingently, and either originally or by way of substitutive limitations.

Death duties on  
property in  
United Kingdom.

**3** Where the Registrar of the Supreme Court of *Tasmania* is satisfied that in the *United Kingdom* duty is payable by reason of a death occurring after the commencement of this Act in respect of any property situate in the *United Kingdom* and passing on such death, he shall allow a sum equal to the amount of that duty to be deducted from any duty payable in respect of that property on the same death under “The Deceased Persons’ Estates Duties Act, 1904.”