TASMANIA.



1925.

SEXTO ANNO **DECIMO**

GEORGII V. REGIS.

No. 66.

ANALYSIS.

1. Short title.

2. Amendment of Paragraph VIII. of Section 2 of the Deceased Persons' Estates Duties Act, 1924 (14 Geo. V. No. 45).

3. Amendment of Schedule 2 of the Deceased Persons' Estates Duties Act, 1915 (6 Geo. V. No. 66).

AN ACT to amend the Deceased Persons' 1925. Estates Duties Act, 1924.

[16 December, 1925.]

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 Deceased Persons' Estates Duties Short title. Act, 1925."

2 Paragraph vIII. of Section Two of the Deceased Persons' Estates Amendment of Duties Act, 1924, is hereby amended by deleting the word "twenty-of Section 2 of five" in the fourth line of the said paragraph, and substituting the of Section 2 of the Deceased word "twenty-six" therefor.

Persons' Estates Duties Act, 1924 (14 Geo. V. No. **4**5).

Deceased Persons' Estates Duties.

A.D. 1925.

Amendment of Schedule 2 of the Deceased Persons' Estates Duties Act, 1915 (6 Geo. V. No. 66).

- 3 Part II. of Schedule (2) of the Deceased Persons' Estates Duties Act, 1915, is hereby amended by inserting after Paragraph IV. thereof the following new Paragraph V.:—
- "V. Where the whole of the property of any person passes to the widow, or to the widow and children, or to the children, of such person, and the aggregate amount of such property exceeds One thousand Pounds, but does not exceed Two thousand Pounds, duty shall be payable only in respect of that portion of such aggregate amount which exceeds One thousand Pounds, and such duty shall be at one half the rate applicable to the aggregated estate of such person under Part III. hereof."