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Notification No. B 53 — The Estate Duty (Amendment) Bill is hereby published for general information. It was introduced in Parliament on 13th December 1965.

Estate Duty (Amendment) Bill

Bill No. 53/1965.

Read the first time on 13th December 1965.

A BILL

i n t i t u l e d

An Act to amend the Estate Duty Ordinance (Chapter 162 of the Revised Edition) and to repeal the Estate Duties (Apportionment and Miscellaneous Provisions) Ordinance (Chapter 283 of the Revised Edition) and the Estate Duty (Increase of Rates) Ordinance, 1955 (*No. 39 of 1955*).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows: —

Short title and commencement

1. This Act may be cited as the Estate Duty (Amendment) Act, 1965, and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

5 Amendment of section 2

2. Section 2 of the Estate Duty Ordinance (hereinafter in this Act referred to as “the Ordinance”) is hereby amended —

(a) by deleting the definition of “Minister” appearing therein; and

10 (b) by deleting the words “and immovable property situate anywhere in Malaysia” appearing at the end of the definition of “property” therein.

Amendment of section 4

15 3. Section 4 of the Ordinance is hereby amended by inserting immediately after subsection (2) thereof the following new subsection: —

20 “(3) The Commissioner shall be responsible for the recovery of all estate duty, interest and penalties payable under the provisions of this Ordinance and shall pay all amounts collected in respect thereof into the Consolidated Fund.”.

Amendment of section 6

4. Subsection (1) of section 6 of the Ordinance is hereby amended —

25 (a) by deleting paragraph (d) thereof and substituting therefor the following: —

30 “(d) in the case of any person dying on or after the 4th day of July, 1941, and before the 9th day of November, 1955, at the graduated rates set forth in the Fourth Schedule to this Ordinance;”; and

(b) by adding the following new paragraphs thereto: —

- “(e) in the case of any person dying on or after the 9th day of November, 1955, and before the 1st day of January 1965, at the graduated rates set forth in the Sixth Schedule to this Ordinance; 5
- (f) in the case of any person dying on or after the 1st day of January 1965, and before the 9th day of August, 1965, —
- (i) who was at the date of death domiciled elsewhere than in Singapore or the States of Malaya, Sabah or Sarawak, at the graduated rates set forth in the Sixth Schedule to this Ordinance; or 10
- (ii) who was at the date of death domiciled in Singapore or the States of Malaya, Sabah or Sarawak, at the graduated rates set forth in the Seventh Schedule to this Ordinance; 15
- (g) in the case of any person dying on or after the 9th day of August, 1965, at the graduated rates set forth in the Sixth Schedule to this Ordinance.”. 20

Amendment of section 10

5. Subsection (2) of section 10 of the Ordinance is hereby amended by deleting the words “the Federation or of any State thereof or of any other part of the Commonwealth” appearing therein and substituting therefor the words “any part of the Commonwealth”. 25

Amendment of section 24

6. Subsections (1) and (2) of section 24 of the Ordinance are hereby amended by deleting the words “other part of the Federation or of the Commonwealth” wherever they appear therein and substituting therefor the words “part of the Commonwealth”. 30