

New Zealand.

CHARITABLE GIFTS DUTIES EXEMPTION.

1908, No. 20.

AN ACT to consolidate certain Enactments of the General Assembly exempting Charitable Gifts from the Payment of Duty.

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. (1.) The Short Title of this Act is “The Charitable Gifts Duties Exemption Act, 1908.” Short Title.

(2.) This Act is a consolidation of the enactments mentioned in the Schedule hereto. Enactments consolidated.

2. (1.) In this Act the term “charitable bequest” means devises, bequests, and legacies of real or personal property respectively of whatever description to public institutions such as libraries, museums, institutions for the promotion of science and art, colleges and schools, or to hospitals, orphan, lunatic, or benevolent asylums, or dispensaries. Interpretation.
1883, No. 46, sec. 2

(2.) This Act shall apply to any charitable bequest, whether or not the institution in whose favour it is made is in existence at the time of the bequest. 1901, No. 19, sec. 3

(3.) Notwithstanding anything in “The Death Duties Act, 1908,” or in any other Act of a like character, no duty whatsoever shall be payable in respect of any charitable bequest. Exemption from duty.
1883, No. 46, sec. 3

3. Where by deed or will any property is voluntarily conveyed, devised, bequeathed, or transferred to trustees in trust for the benefit of the public, such conveyance, devise, bequest, or transfer shall be exempt from all duties which but for this Act would be payable thereon. Further exemption from duty.
1901, No. 19, sec. 2

SCHEDULE.
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ENACTMENTS CONSOLIDATED.

1883, No. 46.—“The Charitable Gifts Duties Exemption Act, 1883.”
1901, No. 19.—“The Charitable Gifts Act, 1901.”