

New Zealand.



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1882, No. 30.—*Personal.*

Title.

AN ACT to empower the Executors of the late William Barnard Rhodes to pay certain additional Duties under Part III. of "The Stamp Act, 1875." [15th September, 1882.]

Preamble.

WHEREAS doubts have existed as to what duties were payable under Part III. of "The Stamp Act, 1875," in respect of the residuary estate of the late William Barnard Rhodes, of Wellington, merchant, deceased; and whereas the Commissioner of Stamp Duties has, with the assent of the executors under the will of the said William Barnard Rhodes, assessed the duties payable in respect thereof at the sum of seven thousand pounds, which is to be paid by the said executors and accepted by the said Commissioner in full of all duties which now are or hereafter might become payable under the said Act in respect of the said estate:

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

Short Title.

1. The Short Title of this Act is "The Rhodes Estate Duty Act, 1882."

W. B. Rhodes' executors empowered to pay duty as assessed in full of all duties payable.

2. The executors of the will of the late William Barnard Rhodes, of Wellington, merchant, are hereby authorized and empowered to pay, and shall, immediately upon the passing of this Act, pay, out of the said estate of the said William Barnard Rhodes, to the Commissioner of Stamp Duties, for the use and on the behalf of Her Majesty, the sum of seven thousand pounds, which amount shall be accepted by the said Commissioner in full of all duties which may now be due or might hereafter become due under the above-mentioned Act in respect of the said estate, and such payment shall be deemed and be taken to be a valid payment by the said executors out of the said estate.

3. Her Majesty shall have and may exercise the same rights and remedies and may take the same proceedings for the recovery of the said sum of seven thousand pounds from the said executors or out of the estate of the said William Barnard Rhodes, as she might take or have taken under the said Act, notwithstanding its repeal or the repeal of the said Part III. of the said Act, as if the said sum were the duty properly payable under the said Act, and duly assessed thereunder, and immediately payable under the said Act in respect of the said estate.

Her Majesty may recover duty notwithstanding repeal of "The Stamp Act, 1875."