



ANALYSIS

Title	1. Short Title 2. Refunds of duty
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1963, No. 115

An Act to amend the Stamp Duties Act 1954

[23 October 1963]

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

1. Short Title—This Act may be cited as the Stamp Duties Amendment Act 1963, and shall be read together with and deemed part of the Stamp Duties Act 1954 (hereinafter referred to as the principal Act).

2. Refunds of duty—(1) Section 35 of the principal Act is hereby amended by omitting from subsection (1) the words “three years”, and substituting the words “six years”.

(2) Section 40 of the principal Act is hereby amended by—

(a) Omitting the words “twelve months”, and substituting the words “six years”:

(b) Omitting the words “less an amount equal to five per cent thereof”.

(3) Section 41 of the principal Act is hereby amended by omitting the words “three years”, and substituting the words “six years”.

(4) Section 98 of the principal Act is hereby amended by omitting the words “twelve months” in each place where they appear in the proviso, and substituting in each case the words “six years”.

This Act is administered in the Inland Revenue Department.