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*This PUBLIC BILL originated in the HOUSE OF REPRESENTATIVES, and, having this day passed as now printed, is transmitted to the LEGISLATIVE COUNCIL for its concurrence.*

*House of Representatives,  
20th September, 1901.*

*Hon. Mr. Carroll.*

**CHARITABLE GIFTS.**

**ANALYSIS.**

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| <p>Title.<br/>1. Short Title.<br/>2. When property exempt from duty.</p> | <p>3. When principal Act to apply.<br/>4. Act to form part of "The Charitable Gifts Duties Exemption Act, 1883."</p> |
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**A BILL INTITULED**

**AN ACT** to exempt Charitable Gifts from the Payment of Duty. Title.

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

5 follows:—

1. The Short Title of this Act is "The Charitable Gifts Act, Short Title.  
1901."

2. Where by deed or will any property is voluntarily conveyed, When property  
exempt from duty.  
devised, bequeathed, or transferred to trustees in trust for the  
10 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.

3. The principal Act shall apply to any charitable bequest, When principal Act  
to apply.  
whether or not the institution in whose favour it is made is in  
15 existence at the time of the bequest.

4. This Act shall form part of and be read together with "The Act to form part of  
"The Charitable  
Gifts Duties  
Exemption Act,  
1883."  
Charitable Gifts Duties Exemption Act, 1883" (herein called "the  
principal Act").

By Authority: JOHN MACKAY, Government Printer, Wellington.—1901.