

Sir Maurice O'Rorke.

CHARITABLE GIFTS DUTIES FURTHER EXEMPTION.

ANALYSIS.

Title.  
Preamble.

- 1. Short Title.
- 2. Dilworth Institute exempt from duty.

A BILL INTITULED

AN ACT to amend "The Charitable Gifts Duties Exemption Act, 1883." Title.

WHEREAS the Trustees of the Dilworth Ulster Institute have been Preamble.  
 5 called on to pay duty to the extent of twelve thousand six hundred  
 and eighty-five pounds eight shillings and ninepence, being thirteen  
 per centum on the bequest made by the late James Dilworth, of  
 Remuera, near Auckland, for the education and training of boys, being  
 orphans or children of persons in straitened circumstances, not-  
 10 withstanding that in "The Charitable Gifts Duties Exemption Act,  
 1883," passed for relieving, *inter alia*, the bequests made by the late  
 Mr. Costley from duty, it is enacted that "notwithstanding anything  
 contained in 'The Deceased Persons' Estates Duties Act, 1881,' or in  
 any other Act of a like character, no duty whatsoever shall be payable  
 15 in respect of any charitable devise or bequest":

And whereas it is impolitic to discourage charitable bequests by the imposition of heavy duties, and it is expedient to relieve the aforesaid bequest of the late James Dilworth from the duty that is claimed:

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

1. The Short Title of this Act is "The Charitable Gfts Duties Short Title.  
Further Exemption Act, 1895."

25 2. The devise and bequest under the will of the late James Dilworth Institute  
exempt from duty.  
 Dilworth, for the establishment and maintenance of an institution at  
 Remuera, near Auckland, to be called "The Dilworth Ulster  
 Institute," for the benefit of certain classes of boys, being orphans  
 or the sons of parents in straitened circumstances, shall be deemed  
 30 to be such a bequest as ought to be exempt from duty, and it shall be  
 relieved from the payment of the duty of twelve thousand six hundred  
 and eighty-five pounds eight shillings and ninepence which it is pro-  
 posed to levy on this bequest.