

Supplementary Order Paper.

HOUSE OF REPRESENTATIVES.

Wednesday, the 15th Day of August, 1923.

DEATH DUTIES AMENDMENT BILL.

Right Hon. Mr. MASSEY, in Committee, to move to add the following new clause :—

Gifts made for purposes of charitable trust not to be included in final balance of estate of donor, notwithstanding that he may die within three years after date of gift.

7. (1.) Notwithstanding anything to the contrary in paragraph (b) of subsection one of section five of the principal Act, the property comprised in any gift which is exempt from gift duty on the ground that it creates or is in aid of a charitable trust shall not be included in the final balance of the estate of the donor, notwithstanding that he may die within three years after making the gift.

(2.) This section shall apply with respect to gifts made before or after the passing of this Act by any person who shall die after the passing of this Act.