

Supplementary Order Paper.

HOUSE OF REPRESENTATIVES.

Monday, the 12th Day of December, 1921.

DEATH DUTIES BILL.

Right Hon. Mr. MASSEY, in Committee, to move the following amendments :—

Clause 46: To insert after subclause two the following subclauses :—

(2A.) Where a gift first becomes liable to gift duty by reason of the making of a subsequent gift, the gift duty upon the first gift shall be payable immediately upon the making of the subsequent gift.

(2B.) Where a gift subject to gift duty subsequently becomes liable to a higher rate of gift duty by reason of the making of a subsequent gift, the additional gift duty upon the first gift shall be payable immediately upon the making of the subsequent gift.
