

Estate and Gift Duties Amendment Act 1993

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An Act to amend the Estate and Gift Duties Act 1968

BE IT ENACTED by the Parliament of New Zealand as follows:

1 Short Title

This Act may be cited as the Estate and Gift Duties Amendment Act 1993, and shall be read together with and deemed part of the Estate and Gift Duties Act 1968 (hereinafter referred to as the principal Act).

2**3 Exemption for certain dispositions of matrimonial property**

- (1) *This subsection substituted section 75A(5) of the principal Act.*
- (2) This section shall apply with respect to dispositions of property by or pursuant to any order of the Court that is made under section 25 of the Matrimonial Property Act 1976 on or after the day on which this Act receives the Royal assent.

4 Objections to assessments

- (1) *This section repealed section 90(3) of the principal Act.*
- (2) This section shall apply with respect to objections lodged on or after the 1st day of April 1994.

5 New sections substituted

- (1)
- (2) The following enactments are hereby consequentially repealed:
 - (a) Section 8 of the Estate and Gift Duties Amendment Act 1971;
 - (b) Section 2(2) of the Estate and Gift Duties Amendment Act (No 2) 1974;
 - (c) Section 11 of the Estate and Gift Duties Amendment Act 1976;
 - (d) Section 2(3) of the Estate and Gift Duties Amendment Act 1979.
- (3) This section shall apply with respect to objections lodged on or after the 1st day of April 1994.

6 Test case procedure

- (1) *This subsection inserted section 92A of the principal Act.*
- (2) This section shall apply with respect to objections lodged on or after the 1st day of April 1994.