



## ANALYSIS

Title  
1. Short Title

2. Removal of spent provisions  
3. No conveyance duty payable on certain instruments of conveyance

1995, No. 76

**An Act to amend the Stamp and Cheque Duties Act 1971**  
[12 December 1995]

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

**1. Short Title**—This Act may be cited as the Stamp and Cheque Duties Amendment Act 1995, and shall be read together with and deemed part of the Stamp and Cheque Duties Act 1971 (hereinafter referred to as the principal Act).

**2. Removal of spent provisions**—The principal Act is hereby amended by repealing sections 11(2)(d), 13(1)(da), and 14(1)(da).

**3. No conveyance duty payable on certain instruments of conveyance**—(1) Section 17 of the principal Act is hereby amended by adding the following paragraph:

“(g) An instrument of conveyance that creates any right, privilege, or licence entitling the grantee to enter on land, to use land, or to take timber, minerals, or other profit from land.”

(2) This section is deemed to have come into force on the 1st day of July 1994, and applies with respect to all instruments executed on or after that date.

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This Act is administered in the Inland Revenue Department.