

Estate and Gift Duties Amendment Act 2005

Public Act 2005 No 8
Date of assent 24 March 2005

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The Parliament of New Zealand enacts as follows:

1 Title

- (1) This Act is the Estate and Gift Duties Amendment Act 2005.
- (2) In this Act, the Estate and Gift Duties Act 1968 is called “the principal Act”.

2 Commencement

- (1) Except as provided in subsection (2), this Act comes into force on 26 April 2005.
- (2) Section 3(2) comes into force on 1 April 2007.

3 Amendments to principal Act in Schedule

- (1) The principal Act is amended in the manner set out in Part 1 of the Schedule.
- (2) The principal Act is amended in the manner set out in Part 2 of the Schedule.

Schedule

s 3

Amendments to principal Act**1**

Amendments to come into force on 26 April
2005

Section 2

In subsection (3)(b)—

- (a) replace “marriage” with “marriage or civil union”;
- (b) replace “married to the other or to” with “in a marriage or civil union with the other or with”.

Section 65

In subsection (2)(a), replace “marriage” with “marriage or civil union”.

In subsection (2)(b), replace “marriage” with “marriage or civil union”.

Section 68D

In subsection (1)(b), replace “marriage” with “marriage or civil union,”.

In subsection (3)(a), replace “marriage” with “marriage or civil union,”.

Section 72

After “wife, husband,” insert “civil union partner,”.

Section 74

In paragraph (a), insert “, civil union partner,” after “spouse”.

1—*continued*

In paragraph (b), insert “or civil union partner” after “spouse”.

Section 75

In subsection (1)(b)(ii), insert “or civil union partner” after “spouse”.

In subsection (1)(b)(iii), insert “or civil union partner” after “spouse”.

In subsection (1)(c)—

- (a) in the words before subparagraph (i), insert “or the surviving civil union partner” after “widower”:
- (b) in subparagraph (ii)—
 - (i) insert “or the surviving civil union partner” after “widower” in both places that it occurs:
 - (ii) insert “or civil union partner” after “spouse”:
- (c) in subparagraph (iii)—
 - (i) insert “or surviving civil union partner” after “widower”:
 - (ii) insert “or civil union partner” after “spouse”.

Section 75A

In subsection (1), after the definition of agreement, insert the following:

“**child of the civil union** has the meaning given to it by section 2 of the Property (Relationships) Act 1976”.

In subsection (5)—

- (a) insert “, civil union partner” after “spouse” in both places that it occurs:
- (b) replace “de facto relationship” by “civil union or de facto relationship”.

2

Amendments to come into force on 1 April
2007

Section 2

In subsection (3)(b), replace “or civil union”, in both places that it occurs, with “, civil union or de facto relationship”.

2—*continued*

Section 65

In subsection (2)(a), replace “marriage or civil union” with “marriage; civil union or de facto relationship”.

In subsection (2)(b), replace “marriage or civil union” with “marriage, civil union or de facto relationship”.

Section 68D

In subsection (1)(b), replace “marriage or civil union” with “marriage, civil union or de facto relationship”.

In subsection (3)(a), replace “marriage or civil union” with “marriage, civil union or de facto relationship”.

Section 72

Insert “de facto partner,” after “civil union partner,”.

Section 74

In paragraph (a), insert “de facto partner,” after “civil union partner,”.

In paragraph (b), replace “or civil union partner” with “, civil union partner or de facto partner”.

Section 75

In subsection (1)(b)(ii), replace “or civil union partner” with “, civil union partner or de facto partner”.

In subsection (1)(b)(iii), replace “or civil union partner” with “, civil union partner or de facto partner”.

In subsection (1)(c)—

- (a) in the words before subparagraph (i), insert “or de facto partner” after “civil union partner”:
- (b) in subparagraph (ii), insert “or de facto partner” after “civil union partner” in both places that it occurs:
- (c) in subparagraph (iii), insert “or de facto partner” after “civil union partner”.

Legislative history

10 March 2005

Divided from Relationships (Statutory References)

15 March 2005

Bill (Bill 151-2) as Bill 151-3E

Third reading
