



ANNO VICESIMO OCTAVO

ELIZABETHAE II REGINAE

A.D. 1979

No. 63 of 1979

An Act to amend the Gift Duty Act, 1968-1976.

[Assented to 15th November, 1979]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

1. (1) This Act may be cited as the "Gift Duty Act Amendment Act, 1979". Short titles.

(2) The Gift Duty Act, 1968-1976, is hereinafter referred to as "the principal Act".

(3) The principal Act, as amended by this Act, may be cited as the "Gift Duty Act, 1968-1979".

2. The following section is enacted and inserted in the principal Act after section 5 thereof:— Enactment of s. 5a of principal Act.

5a. Notwithstanding any other provision of this Act—

(a) this Act shall not apply to any gift made on or after the first day of January, 1980;

and

(b) no such gift shall be taken into account in assessing the duty payable in respect of a gift made before that date. Non-application of this Act to certain gifts.

In the name and on behalf of Her Majesty, I hereby assent to this Bill.

K. D. SEAMAN, Governor