

## DEATH DUTY.

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No. 3 of 1977

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### AN ACT to amend the Death Duty Act, 1973.

[Assented to 29th August, 1977.]

**B**E it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the *Death Duty Act Amendment Act, 1977*. Short title and citation.

(2) In this Act the Death Duty Act, 1973 is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Death Duty Act, 1973-1977.

Application  
of amend-  
ments.

2. (1) Where immediately before the first day of July, 1977 any provision of the principal Act applied to and in relation to the death or estate of any person who died before that date, that provision shall continue to so apply on and after that date.

(2) The principal Act as amended by this Act shall apply to and in relation to the death and estate of any person dying on or after the first day of July, 1977.

Schedule  
amended.

3. The Schedule to the principal Act is amended—

- (a) by deleting the passage “widow, widower,” in line three of Table 1; and
  - (b) by adding after the word “applies” in line four of Table 3 the words “or the widow or widower of the deceased person”.
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