



ANALYSIS

<p>Title 1. Short Title and commencement</p>	<p>2. Meaning of "personal chattels" 3. Direction for payment of duty on dutiable estate</p>
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1970, No. 45

An Act to amend the Administration Act 1969

[27 November 1970

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

1. Short Title and commencement—(1) This Act may be cited as the Administration Amendment Act 1970, and shall be read together with and deemed part of the Administration Act 1969 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of January 1971 (being the date of the commencement of the principal Act).

2. Meaning of "personal chattels"—Section 2 of the principal Act is hereby amended by omitting from the definition of the expression "personal chattels" in subsection (1) the words "the intestate", and substituting the words "the deceased".

3. Direction for payment of duty on dutiable estate—The principal Act is hereby further amended by inserting, after section 36, the following section:

“36A. (1) In this section—

“‘Actual estate’, in relation to any deceased person, means the property that passes under his will or on his intestacy, except property held by him as trustee for any other person:

“‘Notional estate’, in relation to any deceased person, means all property, other than his actual estate, that is included in his estate for duty purposes under the Estate and Gift Duties Act 1968 or any corresponding former Act.

“(2) Where in any will (whether executed before or after the commencement of this Act and whether or not the testator has died before the commencement of this Act or dies after the commencement of this Act) there is a direction that any duty payable in respect of the dutiable estate of the testator shall be paid out of the estate or any specified part of the estate, then, unless a contrary intention appears in the will, that direction shall be construed as sufficient evidence of an intention on the part of the testator that the duty payable in respect of his notional estate shall be borne by and paid out of his actual estate, or, as the case may be, the part of his actual estate so specified, in exoneration of his notional estate and of the rest of his actual estate (if any) and the successors thereto:

“Provided that nothing in this section shall affect the validity of any distribution of any estate made before the commencement of this Act which would have been valid if this section had not been enacted:

“Provided also that nothing in this section shall affect the rights of the parties under any judgment given in any Court before the commencement of this Act, or any judgment given on appeal from any such judgment, whether the appeal is commenced before or after the commencement of this Act.”

This Act is administered in the Department of Justice.
