

Estate Duty (Amendment) Act 1996
(No. 27 of 1996)

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The following Act was passed by Parliament on 27th August 1996 and assented to by the President on 29th August 1996:—

ESTATE DUTY (AMENDMENT) ACT 1996
(No. 27 of 1996)

I assent.

ONG TENG CHEONG
President
29th August 1996.

Date of Commencement: 6th September 1996

An Act to amend the Estate Duty Act (Chapter 96 of the 1985 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title

1. This Act may be cited as the Estate Duty (Amendment) Act 1996.

Amendment of section 6

2. Section 6(1) of the Estate Duty Act (referred to in this Act as the principal Act) is amended by deleting paragraph (k) and substituting the following paragraphs:

- “(k) in the case of any person dying on or after 1st April 1984 and before 28th February 1996 — at the rates specified in Part A of the Tenth Schedule;
- (l) in the case of any person dying on or after 28th February 1996 — at the rates specified in Part B of the Tenth Schedule.”.

Amendment of section 14

3. Section 14 of the principal Act is amended —

- (a) by inserting, immediately after the words “1st April 1984” in the second and third lines of subsection (3), the words “and before 28th February 1996”;
- (b) by inserting, immediately after subsection (3), the following subsection:
 - “(3A) Subject to this section, estate duty shall not be payable, in the case of a person dying on or after 28th February 1996, to the extent of —
 - (a) the amount prescribed of the aggregate value of the deceased’s interest in a dwelling-house or dwelling-