

Estate Duty (Amendment) Bill

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Bill No: 26/2000

Read the first time: 9th October 2000

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Expenditure of Public Money

Estate Duty (Amendment) Bill

Bill No. 26/2000

Read the first time on 9th October 2000.

An Act to amend the Estate Duty Act (Chapter 96 of the 1997 Revised Edition).

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

Short title and commencement

1.—(1) This Act may be cited as the Estate Duty (Amendment) Act 2000.

(2) The Minister may appoint different dates for the coming into operation of the different provisions of this Act.

Amendment of section 2

2. Section 2 of the Estate Duty Act (referred to in this Act as the principal Act) is amended by deleting the definition of “estate duty affidavit” and substituting the following definition:

““estate duty return” means the return, together with the accounts annexed thereto, determined under section 35;”.

Amendment of section 4

3. Section 4 of the principal Act is amended by inserting, immediately after subsection (3), the following subsection:

“(4) The Commissioner may, by notification in the *Gazette* or in writing, authorise any officer to perform or to assist in the performance of any duty imposed or to exercise any power conferred upon the Commissioner by this Act.”.

Repeal of section 5

4. Section 5 of the principal Act is repealed.

Amendment of section 14

5. Section 14 of the principal Act is amended —

(a) by inserting, immediately after subsection (5), the following subsection:

“(5A) In the case of a person dying on or after 25th February 2000, subsection (5)(a) shall not apply to any dwelling-house which at the time of his death was used by any person partly for the purposes of any trade, business, profession or vocation —

(a) approved under the Technopreneur Home Office