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**Notification No. B 53** — The Estate Duty (Amendment) Bill is hereby published for general information. It was introduced in Parliament on 13th December 1965.



# **Estate Duty (Amendment) Bill**

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**Bill No. 53/1965.**

*Read the first time on 13th December 1965.*

A BILL

*intituled*

An Act to amend the Estate Duty Ordinance (Chapter 162 of the Revised Edition) and to repeal the Estate Duties (Apportionment and Miscellaneous Provisions) Ordinance (Chapter 283 of the Revised Edition) and the Estate Duty (Increase of Rates) Ordinance, 1955 (*No. 39 of 1955*).

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

### Short title and commencement

1. This Act may be cited as the Estate Duty (Amendment) Act, 1965, and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

### 5 Amendment of section 2

2. Section 2 of the Estate Duty Ordinance (hereinafter in this Act referred to as “the Ordinance”) is hereby amended —

(a) by deleting the definition of “Minister” appearing therein; and

10 (b) by deleting the words “and immovable property situate anywhere in Malaysia” appearing at the end of the definition of “property” therein.

### Amendment of section 4

15 3. Section 4 of the Ordinance is hereby amended by inserting immediately after subsection (2) thereof the following new subsection: —

20 “(3) The Commissioner shall be responsible for the recovery of all estate duty, interest and penalties payable under the provisions of this Ordinance and shall pay all amounts collected in respect thereof into the Consolidated Fund.”.

### Amendment of section 6

4. Subsection (1) of section 6 of the Ordinance is hereby amended —

25 (a) by deleting paragraph (d) thereof and substituting therefor the following: —

30 “(d) in the case of any person dying on or after the 4th day of July, 1941, and before the 9th day of November, 1955, at the graduated rates set forth in the Fourth Schedule to this Ordinance;”; and

(b) by adding the following new paragraphs thereto: —

- “(e) in the case of any person dying on or after the 9th day of November, 1955, and before the 1st day of January 1965, at the graduated rates set forth in the Sixth Schedule to this Ordinance; 5
- (f) in the case of any person dying on or after the 1st day of January 1965, and before the 9th day of August, 1965, —
- (i) who was at the date of death domiciled elsewhere than in Singapore or the States of Malaya, Sabah or Sarawak, at the graduated rates set forth in the Sixth Schedule to this Ordinance; or 10
- (ii) who was at the date of death domiciled in Singapore or the States of Malaya, Sabah or Sarawak, at the graduated rates set forth in the Seventh Schedule to this Ordinance; 15
- (g) in the case of any person dying on or after the 9th day of August, 1965, at the graduated rates set forth in the Sixth Schedule to this Ordinance.”. 20

#### **Amendment of section 10**

5. Subsection (2) of section 10 of the Ordinance is hereby amended by deleting the words “the Federation or of any State thereof or of any other part of the Commonwealth” appearing therein and substituting therefor the words “any part of the Commonwealth”. 25

#### **Amendment of section 24**

6. Subsections (1) and (2) of section 24 of the Ordinance are hereby amended by deleting the words “other part of the Federation or of the Commonwealth” wherever they appear therein and substituting therefor the words “part of the Commonwealth”. 30

**Amendment of section 25**

7. Subsection (2) of section 25 of the Ordinance is hereby amended by deleting the word “Malaysia” wherever it appears therein and substituting therefor the word “Singapore”.

5 **Amendment of section 28**

8. Section 28 of the Ordinance is hereby amended by deleting the words “the Government of the Federation or of any State thereof under any law for the time being in force in any part of Malaysia” appearing therein and substituting therefor the words “the  
10 Government under any law for the time being in force in Singapore”.

**Amendment of section 35**

9. Subsection (6) of section 35 of the Ordinance is hereby amended by deleting the words “High Court” appearing at the end of paragraph (c) thereof and substituting therefor the words “Supreme  
15 Court”.

**Repeal of section 37**

10. Section 37 of the Ordinance is hereby repealed.

**Amendment of section 39**

11. Section 39 of the Ordinance is hereby amended —

- 20 (a) by deleting the expression “or that payment will be made by instalments under section 37” appearing in the sixth and seventh lines of subsection (1) thereof and substituting therefor the expression “under section 39A of this Ordinance”; and
- 25 (b) by inserting at the end of the marginal reference thereto the words “or postponement granted”.

**New section 39A**

12. The Ordinance is hereby amended by inserting immediately after section 39 thereof the following new section: —

**“Postponement of payment of estate duty in certain cases**

**39A.**—(1) The Commissioner may allow payment of the whole or any part of the estate duty to be postponed until after the issue of probate or letters of administration —

- (a) where the estate duty affidavit contains the statement and undertaking specified in subsection (2) of section 26 of this Ordinance; or 5
- (b) where the estate duty due in respect of any property cannot be raised at once without excessive sacrifice; or
- (c) where the estate duty due in respect of any property cannot be raised without the sale of assets of the estate; or 10
- (d) where assets of the estate in the form of debts due to, or money held for or on behalf of, the estate cannot be got in until the grant of representation has been obtained; or 15
- (e) where, in any other case, the Commissioner is satisfied that it is reasonable to allow payment to be postponed.

(2) The onus of proving any of the circumstances mentioned in subsection (1) of this section shall rest on the accountable person, and postponement of payment shall be subject to such conditions (including the payment of interest) and to the giving of such security and undertakings, as the Commissioner may think fit.”. 20

**Amendment of section 40**

**13.** Subsection (3) of section 40 of the Ordinance is hereby amended by deleting the word “Crown” appearing in the fifth line thereof and substituting therefor the word “Government”. 25

**Repeal of section 44A**

**14.** Section 44A of the Ordinance is hereby repealed.

**Repeal of section 54**

**15.** Section 54 of the Ordinance is hereby repealed. 30

## New Schedules

16. The Ordinance is hereby amended by inserting immediately at the end thereof the following new Schedules: —

### “SIXTH SCHEDULE

(Section 6 (1)).

RATES OF ESTATE DUTY IN THE CASE OF PERSONS DYING ON OR AFTER THE 9TH DAY OF NOVEMBER, 1955, AND —

(1) IF DEATH OCCURRED BEFORE THE 1ST DAY OF JANUARY, 1965, WHEREVER DOMICILED;

(2) IF DEATH OCCURRED ON OR AFTER THE 1ST DAY OF JANUARY, 1965, AND BEFORE THE 9TH DAY OF AUGUST, 1965, WHERE THE DECEASED WAS DOMICILED OUTSIDE SINGAPORE AND THE STATES OF MALAYA, SABAH OR SARAWAK;

(3) IF DEATH OCCURRED ON OR AFTER THE 9TH DAY OF AUGUST, 1965, WHEREVER DOMICILED

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Principal value of the Estate.		Rate of Duty.
	\$	
For every dollar of the first	10,000	Nil
For every dollar of the next	15,000	5 per cent
For every dollar of the next	25,000	7 <sup>1</sup> / <sub>2</sub> per cent
For every dollar of the next	25,000	10 per cent
For every dollar of the next	25,000	12 <sup>1</sup> / <sub>2</sub> per cent
For every dollar of the next	50,000	15 per cent
For every dollar of the next	50,000	20 per cent
For every dollar of the next	100,000	25 per cent
For every dollar of the next	100,000	30 per cent
For every dollar of the next	100,000	35 per cent
For every dollar of the next	250,000	40 per cent
For every dollar of the next	250,000	45 per cent
For every dollar of the next	1,000,000	50 per cent
For every dollar of the next	2,000,000	55 per cent
For every dollar exceeding	4,000,000	60 per cent.

## SEVENTH SCHEDULE

(Section 6 (1)).

RATES OF ESTATE DUTY IN THE CASE OF PERSONS DYING ON OR AFTER THE 1ST DAY OF JANUARY, 1965, AND BEFORE THE 9TH DAY OF AUGUST, 1965, WHERE THE DECEASED WAS DOMICILED IN SINGAPORE OR THE STATES OF MALAYA, SABAH OR SARAWAK

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Principal value of the Estate.	\$	Rate of Duty.	
For every dollar of the first	25,000	Nil	
For every dollar of the next	25,000	5 per cent	10
For every dollar of the next	50,000	7 <sup>1</sup> / <sub>2</sub> per cent	
For every dollar of the next	50,000	10 per cent	
For every dollar of the next	50,000	12 <sup>1</sup> / <sub>2</sub> per cent	
For every dollar of the next	100,000	15 per cent	
For every dollar of the next	100,000	20 per cent	15
For every dollar of the next	200,000	25 per cent	
For every dollar of the next	200,000	30 per cent	
For every dollar of the next	200,000	35 per cent	
For every dollar of the next	500,000	40 per cent	
For every dollar of the next	500,000	45 per cent	20
For every dollar exceeding	2,000,000	50 per cent.	”

**Miscellaneous amendments**

**17.** The amendments specified in the second column of the Schedule to this Act shall be made in the respective sections of the Ordinance set out opposite thereto in the first column of the said Schedule.

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**Repeal**

**18.—**(1) The Estate Duties (Apportionment and Miscellaneous Provisions) Ordinance (Cap. 283) and the Estate Duty (Increase of Rates) Ordinance, 1955 (Ord. 39 of 1955), are hereby repealed.

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(2) The Finance (Estate Duty) Act, 1965 (Malaysian Act 29 of 1965), of Malaysia shall cease to apply to Singapore.

## THE SCHEDULE

### *First Column.*

### *Second Column.*

5	Sections 2, 15(2), 23(2), 24(1), 26(3), 40(2), 52(1), 52(2), 52(3) and 53B(4)	For the words “the Colony” wherever they appear therein substitute the word “Singapore”.
10	Sections 17(1), 34(1), 35(2), 41(1), 41(2), 43(2) and 52(2)	For the words “the Government of the Federation” wherever they appear therein substitute the words “the Government”.

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## EXPLANATORY STATEMENT

This Bill makes the amendments to the Estate Duty Ordinance rendered necessary by the independence of Singapore and its ceasing to be part of Malaysia.

The Bill also varies the provisions relating to postponement of duty to facilitate the administration of estates.

## EXPENDITURE OF PUBLIC MONEY

This Bill will not involve the Government in any extra financial expenditure.

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