

Rep. by Act No. 56 of 1974, S. 2 & Sch. I.

THE ESTATE DUTY (DISTRIBUTION) AMENDMENT  
ACT, 1965

No. 51 OF 1965

[22nd December, 1965]

An Act further to amend the Estate Duty (Distribution) Act, 1962.

Enacted by Parliament in the Sixteenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Estate Duty (Distribution) Amendment Act, 1965. Short title and commencement.

(2) It shall come into force on the 1st day of April, 1966.

9 of 1962. 2. In the long title of the Estate Duty (Distribution) Act, 1962 (hereinafter referred to as the principal Act), for the words, figures and letters "dated the 14th day of December, 1961", the words, figures and letters "dated the 12th day of August, 1965" shall be substituted. Amendment of long title.

3. In section 3 of the principal Act,—

Amendment of section 3.

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) During each financial year commencing on and after the 1st day of April, 1966, the net proceeds of estate duty levied and collected during that financial year shall, after deducting therefrom a sum equal to two per cent. of the said proceeds as being attributable to Union territories, be distributed among the States in accordance with the provisions of sub-section (2).";

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(ii) for clause (b) of sub-section (2), the following clause shall be substituted, namely:—

“(b) the balance shall be distributed among the States as follows:—

State	Percentage
Andhra Pradesh	8·34
Assam	2·75
Bihar	10·76
Gujarat	4·78
Jammu and Kashmir	0·83
Kerala	3·92
Madhya Pradesh	7·50
Madras	7·80
Maharashtra	9·16
Mysore	5·46
Nagaland	0·09
Orissa	4·07
Punjab	4·70
Rajasthan	4·67
Uttar Pradesh	17·08
West Bengal	8·09”.