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## c 21 The Gift Tax Repeal Act, 1979

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## CHAPTER 21

## An Act to repeal The Gift Tax Act, 1972

Assented to May 18th, 1979

**H**<sup>ER</sup> MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

- 1. The Gift Tax Act, 1972, being chapter 12, The Gift Tax Amend-Acts, ment Act, 1973, being chapter 165, The Gift Tax Amendment repealed Act, 1975, being chapter 15, The Gift Tax Amendment Act, 1976, being chapter 11 and The Gift Tax Amendment Act, 1977, being chapter 17, are repealed and do not apply in respect of gifts made on or after the 11th day of April, 1979, but the statutes hereby repealed continue to apply in respect of all gifts made on or before the 10th day of April, 1979.
- 2. This Act shall be deemed to have come into force on the 11th Commenceday of April, 1979.
- 3. The short title of this Act is The Gift Tax Repeal Act, 1979. Short title

