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c 21 The Gift Tax Repeal Act, 1979

Ontario

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CHAPTER 21

An Act to repeal The Gift Tax Act, 1972

Assented to May 18th, 1979

HER 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 Amendment Act, 1973, being chapter 165, The Gift Tax Amendment 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15, The Gift Tax Amendment Act, 1976, being chapter 11 and The Gift Tax Amendment Act, 1977, being chapter 17, are repealed and do not apply in respect of gifts made on or after the 11th day of April, 1979, but the statutes hereby repealed continue to apply in respect of all gifts made on or before the 10th day of April, 1979.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 day of April, 1979.
