No. 28 of 1943.

An Act to amend the Succession Duties Act, 1929-1942.

[Assented to 16th December, 1943.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows:

1. (1) This Act may be cited as the "Succession Duties Act Amendment Act, 1943".

(2) The Succession Duties Act, 1929-1942, as amended by this Act, may be cited as the "Succession Duties Act, 1929-1943".

(3) The Succession Duties Act, 1929-1942, is hereinafter referred to as "the principal Act".

2. The following section is enacted and inserted in the principal Act after section 10 thereof:

10a. It is hereby declared that in the interpretation and for the purposes of the application of the provisions of this Act, every covenant to pay (whether made before or after the passing of the Succession Duties Act Amendment Act, 1943) conferring complete ownership of the debt and diminishing the covenanter's net assets by the amount of the debt is and shall be deemed to be a disposition of property within the meaning and for the purposes of this Act.
3. Section 55b of the principal Act is amended by adding
thereto at the end thereof the following subsection:—

(3) Without limitation of any other provisions of
this section, this section shall apply and shall be deemed
to have applied from the passing of the Succession Duties
Act Amendment Act, 1940—

(a) to succession duty payable in respect of property
derived from a deceased illegitimate person to
whom this Part applies by, or accruing on the
death of any such person to,—

(i) the mother of the deceased illegitimate
person; or

(ii) any person (whether legitimate or
illegitimate) born of the mother of
the deceased illegitimate person;

(b) to succession duty payable in respect of property
derived from a deceased female person to whom
this Part applies by, or accruing on the death
of any such person to, the illegitimate child of
the deceased female person.

If before the passing of the Succession Duties Act
Amendment Act, 1943, any duty was paid in respect of
any property, which under the foregoing provisions of this
subsection should be remitted, the commissioner shall
repay that duty.

In the name and on behalf of His Majesty, I hereby assent
to this Bill.

C. M. BARCLAY-HARVEY, Governor.