



ANNO DECIMO SEXTO

# ELIZABETHAE II REGINAE

A.D. 1967

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## No. 31 of 1967

An Act to amend the Succession Duties Act,  
1929-1963.

[Assented to 31st August, 1967.]

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, 1967". Short titles.
- (2) The Succession Duties Act, 1929-1963, as amended by this Act, may be cited as the "Succession Duties Act, 1929-1967".
- (3) The Succession Duties Act, 1929-1963, is hereinafter referred to as "the principal Act".
2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act. Incorporation.
3. Subsection (1) of section 55aa of the principal Act is amended by inserting at the end thereof the following paragraphs:—
  - (e) Any person who has died of wounds inflicted, accident occurring, or disease contracted while—
 Amendment of principal Act, s. 55aa—  
Application of Part IVA to Korean War and certain other operations.

(i) on active service as a member of a naval, military or air force of the Commonwealth of the United Kingdom or of any other part of Her Majesty's Dominions;

or

(ii) engaged in the work of providing ambulance services, medical attention, recreational facilities, entertainment, accommodation or sustenance for any such members on active service as provided by subparagraph (i) of this paragraph,

in any area outside Australia or in any naval, military or air force operation that is declared by proclamation (which the Governor is hereby empowered to make) to be an area or (as the case may be) a naval, military or air force operation for the purposes of this paragraph;

where such wounds were inflicted, such accident occurred or such disease was contracted within twelve months before death.

(f) any person who has died of wounds inflicted, accident occurring, or disease contracted while engaged by, or with the authority of, the Commonwealth, in the work of providing ambulance services, medical attention, nursing services or advisory services to the civil population in any area outside Australia that is declared by proclamation under paragraph (e) of this subsection to be an area for the purposes of that paragraph, where such wounds were inflicted, such accident occurred, or such disease was contracted within twelve months before death.

Amendment of  
principal Act,  
s. 55b—

Remission of  
succession  
duty in case  
of persons  
dying on  
active service.

4. Section 55b of the principal Act is amended—

(a) by striking out from subsection (1) thereof the words "five thousand pounds" (wherever occurring) and inserting in lieu thereof in each case the words "Twenty thousand dollars";

and

(b) by inserting at the end thereof the following subsection:—

(4) This section as amended by the Succession Duties Act Amendment Act, 1967, shall apply and have effect in relation to any person referred

to in paragraph (e) of subsection (1) of section 55aa of this Act (whether he died before or after the commencement of that Act).

5. Section 56a of the principal Act is amended by inserting at the end of subsection (1) thereof the following subsection:—

Amendment of principal Act, s. 56a—  
Rate of duty on property derived by illegitimate children.

(1a) Where the mother or the father of an illegitimate child derives any property—

(a) under the intestacy of the child;

or

(b) under a disposition (whether testamentary or non-testamentary) made by the child,

the duty payable in respect of that property shall be at the same rate as if the child had been born legitimate.

6. The following section is enacted and inserted in the principal Act after section 56a thereof:—

Enactment of s. 56b of principal Act—  
Rate of duty on property derived by children adopted *de facto*.

56b. Where—

(a) a person derives any property from a deceased person with whom he lived and who acted *in loco parentis* to such person;

and

(b) the Minister is satisfied that, although such person was not a legally adopted child of the deceased person, the circumstances are such that he should be treated as such for the purposes of this Act,

the Minister may direct that the duty payable in respect of such property shall be at the same rate as if such person were a legally adopted child of the deceased person, and duty shall be assessed accordingly.

7. The Second Schedule to the principal Act is amended—

Amendment of Second Schedule to principal Act.

(a) by inserting before the word “purpose” in subparagraph (a) of paragraph 5 thereof the words “sole or predominant”;

and

(b) by striking out the words "The University of Adelaide" in subparagraph (a) of paragraph 6 thereof and inserting in lieu thereof the words "any University in the State".

General amendment of principal Act relating to decimal currency.

8. The principal Act is amended by striking out each passage therein (except any passage amended by the preceding provisions of this Act) representing an amount of money in terms of the currency provided for by the *Coinage Act* 1909-1947 of the Commonwealth and inserting in lieu thereof in each case a passage representing the equivalent amount of money in terms of the currency provided for by the *Currency Act*, 1965 of the Commonwealth calculated on the basis of the equivalents specified in subsection (4) of section 8 of that Act.

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

EDRIC BASTYAN, Governor