



ANNO DECIMO NONO

ELIZABETHAE II REGINAE

A.D. 1970

No. 56 of 1970

An Act to amend the Succession Duties Act, 1929-1967.

[Assented to 9th December, 1970]

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, 1970". Short titles.

(2) The Succession Duties Act, 1929-1967, as amended by this Act, may be cited as the "Succession Duties Act, 1929-1970".

(3) The Succession Duties Act, 1929-1967, is hereinafter referred to as "the principal Act".

2. Section 3 of the principal Act is amended by striking out the item—

"PART IVB—Rebate of Duty in Respect of Land used for Primary Production."

Amendment of principal Act, s. 3—
Arrangement of Act.

and inserting in lieu thereof the item—

"PART IVB—Rebate of Duty on Property passing to widows, widowers, ancestors and descendants."

3. Section 4 of the principal Act is amended—

(a) by inserting after the word "Act" in the definition of "commissioner" in subsection (1) the passage "and includes the Deputy Commissioner of Succession Duties and any other officer while performing any of the duties or functions of the commissioner";

Amendment of principal Act, s. 4—
Interpretation.

(b) by inserting after the definition of "deed of gift" in subsection (1) the following definition:—

Cf. N.S.W., 47,
1920, s. 100.

"disposition" includes release, discharge, surrender, forfeiture or abandonment at law or in equity of any debt, contract or chose in action, or of any right, power, estate or interest in or over any property, (where the right, power, estate or interest was created by an instrument executed or an arrangement made by a person after the commencement of the Succession Duties Act Amendment Act, 1970) whether or not the disposition is effected by instrument in writing; ;

and

(c) by striking out from subsection (1) the definition of "net present value" and inserting in lieu thereof the following definition:—

Cf. U.K., 57
and 58, Vict.,
c. 30, s. 7;
U.K., 10 Edw.
7 and 1 Geo. 5,
c. 8, s. 57.

"net present value"—

(a) in relation to property given, accruing or derived under a deed of gift or in any of the circumstances mentioned in paragraph (n) or (o) of subsection (1) of section 8 of this Act, means the net value of the property at the date when the disposition thereof is made;

and

(b) in relation to any other property derived from a deceased person, means the net value of the property at the time of his death.

Enactment of
s. 4a of
principal Act—

4. The following section is enacted and inserted in the principal Act immediately after section 4—thereof:—

Application of
Succession
Duties Act
Amendment
Act, 1970.

4a. Except as, and to the extent, provided in subsection (3) of section 55aa of this Act, the amendments made by the Succession Duties Act Amendment Act, 1970, apply only to and in relation to property derived from a person who died after the commencement of that Act.

Enactment of
sub-heading to
ss. 7 to 19 of
principal Act.

5. The following sub-heading is enacted and inserted in the principal Act immediately above section 7 thereof:—

Succession Duties Generally.

Amendment of
principal Act,
s. 7—
Succession
duties payable.

6. Section 7 of the principal Act is amended—

(a) by inserting after the word "derived" firstly occurring therein the passage ", or deemed to be derived,";

and

(b) by striking out the passage “The said duties shall be assessed upon the total of the net present value of all property derived, or deemed to be derived, by any person from any deceased person, and shall be assessed at the rate appropriate for the said total.” and inserting in its place the following subsections (the present contents of the section, as amended by the foregoing provisions of this section, being hereby designated as subsection (1) thereof):—

(2) The duties, in relation to any particular person, shall be assessed upon the aggregate of the net present value of all the property derived, or deemed to be derived, by that person from any deceased person and shall be chargeable and payable accordingly.

(3) Where, pursuant to section 16a of this Act, a trustee or other person is required to pay duty in respect of any property, this section shall extend and apply to, and have effect in relation to, that trustee or other person as if he were the administrator and to and in relation to that property.

7. Section 8 of the principal Act is amended—

Amendment of
principal Act,
s. 8—

(a) by striking out from subsection (1) the passage “derived from a deceased person” and inserting in lieu thereof the passage “shall, subject to this section, be deemed to be derived from a deceased person and”;

Property
subject to
duty.

(b) by striking out the word “or” being the last word in paragraph (b) of subsection (1) thereof;

(c) by inserting at the end of subsection (1) thereof the following paragraphs:—

(d) property the subject-matter of a gift by way of a *donatio mortis causa* made by the deceased person;

567, 1893, s. 10,
1898, 1929,
s. 14.
Cf. U.K., 44
and 45 Vict.,
c. 12, s. 38 (2),
(a).

(e) property given or accruing to any person under any settlement, such property being deemed to be derived from, and upon the death of, the settlor or other person upon or after whose death the trusts or dispositions take effect;

567, 1893,
s. 17,
1396, 1919,
s. 4,
1898, 1929,
s. 20 (1).

(f) property given or accruing to any person under any deed of gift made by the deceased person if he dies within one year after the date of the deed of gift;

1898, 1929,
s. 20 (2).
Cf. U.K., 44
and 45 Vict.,
c. 12, s. 38 (2),
(c).

1396, 1919,
s. 15 (1) and
(2).
1576, 1923,
s. 9.
1898, 1929,
s. 32 (1) (a).
Cf. U.K., 16
and 17 Vict.,
c. 51, ss. 5, 8.
Cf. U.K., 57
and 58 Vict.,
c. 30, s. 2 (1)
(b).

(g) the increase of benefit accruing to any person by the extinction or determination of any charge, encumbrance, estate, or interest determinable by the death of the deceased person, or at any period ascertainable only by reference to his death, to which any property has become subject by any non-testamentary disposition made since the twenty-sixth day of October, 1893;

1898, 1929,
s. 32 (1) (b).

(h) the increase of benefit accruing to any person by the extinction or determination of any benefit reserved or assured to the deceased person (whether he was the grantor or any other person) for the term of his life, or for any period ascertainable only by reference to his death, by any reservation, assurance, or contract in or accompanying any non-testamentary disposition of property, not being a *bona fide* sale, made since the twenty-sixth day of October, 1893;

1898, 1929,
s. 32 (1) (c).
Cf. U.K., 36
Geo. 3, c. 52,
s. 16 (part).
Cf. U.K.,
16 and 17
Vict., c. 51,
s. 3.
Cf. U.K., 44
and 45 Vict.,
c. 12, s. 38 (2)
(b).

(i) the beneficial interest in any property vested since the twenty-sixth day of October, 1893, in any person or persons jointly with the deceased person which accrues to the other or others of such persons by survivorship upon the death of the deceased person;

Cf. 1898, 1929,
s. 32 (1) (d).
Cf. U.K., 16
and 17 Vict.,
c. 51, s. 17.
Cf. U.K., 52
and 53 Vict.,
c. 7, s. 11 (1)
(part).

(j) the beneficial interest in any money received under a policy of assurance effected after the twenty-seventh day of November, 1919, on his life by the deceased person, where the policy was wholly kept up by the deceased person for the benefit of a donee, nominee or assignee, or a part of such money, in proportion to the premiums paid by the deceased person, where the policy was partially kept up by him for the benefit of a donee, nominee or assignee;

Cf. 1981, 1930,
s. 6 (b).

(k) the beneficial interest in any money received under a policy of assurance effected after the twenty-seventh day of November, 1919, by any person on the life of the deceased person, where the premiums in respect of the policy were wholly paid by the deceased person, or, if part only of the premiums were paid as aforesaid, then a part of the money received in proportion to the amount of the premiums paid as aforesaid compared with the whole of the premiums paid in respect of the policy;

- (l) any annuity or other interest purchased or provided by the deceased person, either by himself alone, or in concert or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the deceased person; 1898, 1929, s. 32 (1) (e). Cf. U.K., 36 Geo. 3, c. 52, s. 8. Cf. U.K., 57 and 58 Vict., c. 30, s. 2 (1) (d).
- (m) the property given or accruing to any person under any deed of gift made by the deceased person to the extent to which the property, or property required to satisfy the same, or the beneficial enjoyment thereof, has not been parted with by the deceased person at least one year before the date of his death; 1898, 1929, s. 32 (1) (f).
- (n) any property, other than gifts to any person not exceeding in aggregate value the sum of four hundred dollars, given or accruing after the twenty-seventh day of November, 1919, under any conveyance, assignment, gift, delivery, transfer, or other non-testamentary disposition of property (whether of like nature or not) made by the deceased person, whether in writing or otherwise, and whether by way of declaration of trust or otherwise, not being a deed of gift or settlement and not being before and in consideration of marriage, or for full consideration in money or money's worth wholly for the benefit of the deceased person, in the event of his death within one year of the making of the disposition; 1396, 1919, s. 18. 1576, 1923, s. 10. 1842, 1927, s. 4. 1898, 1929, s. 35 (1). Cf. U.K., 16 and 17 Vict., c. 51, s. 7. Cf. U.K., 44 and 45, Vict., c. 12, s. 38 (2). Cf. U.K., 63 and 64, Vict., c. 7, s. 11.
- (o) any property, other than gifts to any person not exceeding in aggregate value the sum of four hundred dollars, which after the twenty-seventh day of November, 1919, was disposed of by the deceased person by deed of gift, gift, or otherwise than for full consideration in money or money's worth, whensoever such person died, unless the person taking under the disposition had *bona fide* assumed the beneficial interest and possession of the property one year or more before the death of the deceased person and, during the period of one year or more immediately before the death of the deceased person, retained such beneficial interest and 1898, 1929, s. 35 (3). Cf. U.K., 57 and 58 Vict., c. 30, ss. 2 (3), 3. Cf. U.K., 59 and 60 Vict., c. 28, s. 15. Cf. U.K., 10 Edw. 7, c. 8, s. 59 (3).

possession to the entire exclusion of the deceased person and without reservation to him of any benefit of whatsoever kind or in any way whatsoever or whether enforceable at law or in equity or not;

or

2094, 1932,
s. 4.

(p) the beneficial interest in any property which, under any document purporting to be a declaration of trust, purports to be given to or vested in or held in trust for any deceased person, where—

(i) the document is not revoked or otherwise determined before the death of the deceased person;

(ii) the document is such that, if there were present an intention of creating a trust on the part of the person declaring the trust, such document would be construed as a declaration of trust with respect to such property;

and

(iii) upon or after the death of the deceased person, the beneficial interest in the property is retained by the person declaring the trust.;

and

Cf. 567, 1893,
s. 18.
1576, 1923,
s. 5.
1898, 1929,
s. 22.

(d) by inserting after subsection (1) the following subsections:—

(1a) Paragraphs (d) to (p) (inclusive) of subsection (1) of this section shall apply in relation to property mentioned in those paragraphs in so far as such property comprises or is portion of, or is payable out of—

(a) the real property in South Australia of the deceased person;

(b) the deceased person's personal property, wherever the same shall be, if he was at the time when such property was derived from him domiciled in South Australia;

(c) the deceased person's personal property in South Australia, including all debts, money, and choses in action receivable or recoverable by him in South Australia, where he had, at the time when such property was derived from him, a foreign domicile;

or

(d) any such real or personal property over which the deceased person had a general power of appointment exercised by the deed of gift, settlement or other instrument under which such property was given or accrued,

and, for the purposes of this subsection, any real or personal property derived from the deceased person shall be deemed to be his real or personal property, as the case may be.

(1b) For the purposes of this Act, the same non-testamentary disposition of property may be in part a settlement and in part a deed of gift, and the net present value of the property given or accruing under the respective parts shall be construed accordingly.

Cf. 1396, 1919, s. 14.
Cf. 1898, 1929, s. 21.

8. The following sections are enacted and inserted in the principal Act immediately after section 10a thereof:—

Enactment of ss. 10b and 10c of principal Act—

10b. (1) For the purposes of this Act, the value of shares in or debentures of any corporation, whether incorporated under the law of South Australia or not, that constitute or form part of property derived, or deemed to be derived, from a deceased person shall be determined upon the assumption that, on the day when the property was so derived or deemed to have been so derived, those shares or debentures were duly listed on a Stock Exchange in Australia.

Valuation of unlisted shares.

(2) For the purposes of this Act, in determining the value of shares in any corporation, no regard shall be had to any provision in the memorandum or articles of association or in the constitution of the corporation whereby or whereunder the value of the shares is to be determined.

(3) Notwithstanding anything contained in subsection (1) or subsection (2) of this section, the commissioner may, if he thinks fit, adopt as the value of any shares of any class in or debentures of any class of a corporation (the shares or debentures of that class not being quoted in the official list of any Stock Exchange) such net benefit as in the opinion of the commissioner the administrator concerned would receive after payment of all income tax in respect thereof in the event of the corporation

becoming voluntarily wound up on the day when the property which comprises such shares or debentures was so derived or deemed to have been so derived, notwithstanding that such winding up is not intended or in contemplation.

Agreement as to value of share in partnership may be disregarded.

10c. In determining the net present value of an interest in a partnership of a deceased partner, no regard need be had to any agreement between the partners as to the purchase price or the determination of the value of the interest or as to the passing of the interest on the death of the deceased partner to another partner for no consideration or for a consideration that is less than the actual value of that interest.

Amendment of principal Act, s. 11—
Duty to be first charge on real and personal estate.

9. Section 11 of the principal Act is amended—

(a) by inserting after the word “shall” firstly occurring the passage “, subject to subsection (2) of this section,”;

and

(b) by inserting at the end thereof the following subsection (the present contents of the section as amended by paragraph (a) of this section being hereby designated as subsection (1) thereof):—

(2) In the case of property given or accruing under a settlement, deed of gift or gift, the charge shall be subject to any security or charge effected before the settlement, deed of gift or gift, upon the property comprised therein.

1898, 2929, s. 20 (3).
Cf. U.K., 52 and 53 Vict., c. 7, s. 6 (6).
Cf. U.K., 10 Edw. 7, c. 8, s. 59.

Amendment of principal Act, s. 12—
Administrator or other person to file statement.

10. Section 12 of the principal Act is amended—

(a) by inserting after the word “is” in paragraph (a) of subsection (1) the passage “or was”;

and

(b) by striking out subsection (3) and inserting in lieu thereof the following subsections:—

(3) In respect of any property referred to in paragraphs (d) to (p) (inclusive) of subsection (1) of section 8 of this Act, the commissioner may in the prescribed manner direct that, within the prescribed time or within such further time as the commissioner shall allow after the duty shall become chargeable on any property derived thereunder, a similar statement shall be filed by the trustee, guardian or committee

Cf. 567, 1893, s. 22.
Cf. 1396, 1919, s. 19.
Cf. 1576, 1923, s. 11.
Cf. 1898, 1929, ss. 26 (1) and 37 (1).
Cf. U.K., 16 and 17 Vict., c. 51, s. 45.

in whom the property is or was vested or by any person nominated by the commissioner who is or was beneficially entitled to such property, and the trustee, guardian, committee or person shall comply with that direction.

(4) Subsection (3) of this section does not limit the application of subsections (1) and (2) of this section.

11. Section 13 of the principal Act is amended by inserting after the present contents thereof (which are hereby designated as subsection (1) thereof) the following subsection:—

Amendment of principal Act, s. 13—

Reasonable funeral and testamentary expenses may be deducted.

(2) Notwithstanding subsection (1) of this section, there shall not be deducted, in any statement referred to in that subsection, the amount of any debt secured by a mortgage, charge or encumbrance (whether registered or not) over land situated outside South Australia, except a debt or such portion thereof as has, at the date of the death of the deceased person, become unsecured to the extent that the value of the land is less than the amount of the debt that is then outstanding and which is secured by the mortgage, charge or encumbrance.

Where debt secured by mortgage over land outside South Australia.

12. Section 14 of the principal Act is repealed.

Repeal of s. 14 of principal Act.

13. Section 15 of the principal Act is amended by inserting after the word "administrator" wherever occurring therein the passage ", trustee or other person" in each case.

Amendment of principal Act, s. 15—

Commissioner may extend time for filing statement.

14. Section 16 of the principal Act is amended by inserting after the word "person" firstly occurring therein the passage ", the trustee or other person required to file the statement".

Amendment of principal Act, s. 16—

If statement not filed, or commissioner dissatisfied therewith, etc., commissioner may assess duty.

15. The following section is enacted and inserted in the principal Act immediately after section 16 thereof:—

Enactment of s. 16a of principal Act—

16a. (1) Where, pursuant to subsection (3) of section 12 of this Act, a trustee or other person is directed by the commissioner to file a statement in respect of any property referred to in paragraphs (d) to (p) (inclusive) of subsection (1) of section 8 of this Act, the trustee or other person shall, upon the approval of the statement by the commissioner or upon the assessment of the duties pursuant to section 16 of this Act, as the case may be, and subject to subsection (2) of this section, pay duty on such property.

Duty payable by trustee, etc. Cf. 567, 1893, s. 24. Cf. 1898, 192, s. 28 (1).

(2) Without affecting any obligation imposed on an administrator or other person under this Act, where—

(a) any property subject to duty was vested in a trustee, committee or guardian before the death of the person from whom such property was derived;

and

(b) the trustee, committee or guardian has before such death disposed of all or any of such property pursuant to the trusts to which it was subject,

the liability of such trustee, committee or guardian to pay duty thereon shall be limited to the value of any portion thereof which he has not so disposed of before such death.

Amendment of
principal Act,
s. 18—
Security by
administrator,
etc.

16. Section 18 of the principal Act is amended—

(a) by inserting after the word “person” in subsection (1) the passage “, a trustee or other person required to file a statement pursuant to subsection (3) of section 12 of this Act”;

(b) by inserting after the word “estate” secondly occurring in subsection (1) the passage “or the property vested in the trustee or other person or to which the other person is beneficially entitled, as the case may be”;

(c) by inserting after the word “estate” lastly occurring in subsection (1) the passage “or property”;

and

(d) by inserting after the word “estate” wherever it occurs in subsection (2) the passage “or property”.

Enactment of
s. 19a of
principal Act
and headings—

17. The following sub-headings and section are enacted and inserted in the principal Act immediately after section 19 thereof:—

Gifts by Way of Donatio Mortis Causa.

*Donatio mortis
causa to vest in
administrator.*
567, 1893,
s. 10.
1898, 1929,
s. 14.
Cf. U.K.,
44 and 45
Vict., c. 12,
s. 38 (2) (a).

19a. All property the subject-matter of a gift by way of a *donatio mortis causa* shall, upon the death of the donor, vest in the administrator until the duty shall have been paid and shall have been refunded to the administrator.

Registration of Settlements and Deeds of Gift.

Repeal of
ss. 20 to 22 of
principal Act.

18. Sections 20, 21, 21a and 22 of the principal Act are repealed.

Enactment of
heading after
s. 25 of
principal Act.

19. The following sub-heading is enacted and inserted in the principal Act immediately after section 25 thereof:—

Evasion of Duty.

20. Sections 26, 27, 28, 29 and 30 of the principal Act are repealed.

Repeal of ss. 26 to 30 of principal Act.

21. The following sub-heading is enacted and inserted in the principal Act immediately after section 31 thereof:—

Enactment of heading after s. 31 of principal Act.

Provision for Certain Bona Fide Purchases.

22. Section 32 of the principal Act is repealed.

Repeal of s. 32 of principal Act.

23. Section 33 of the principal Act is amended by striking out the passage “subdivisions (a), (b), (c), (d), and (e) of subsection (1) of section 32” and inserting in lieu thereof the passage “paragraphs (g), (h), (i), (j), (k) and (l) of subsection (1) of section 8 of this Act”.

Amendment of principal Act, s. 33—
Certain increases of benefit and beneficial interests accruing not subject to duty.

24. The following sub-heading is enacted and inserted in the principal Act immediately after section 33 thereof:—

Enactment of heading after s. 33 of principal Act.

Certain Powers of commissioner.

25. Sections 34, 35, 36 and 37 of the principal Act are repealed.

Repeal of ss. 34 to 37 of principal Act.

26. Section 38 of the principal Act is amended by striking out from subsection (1) the passage “such statement” and inserting in lieu thereof the passage “statement required under section 12 of this Act”.

Amendment of principal Act, s. 38—
Commissioner may require payment of duty before he approves statement.

27. The following section and sub-heading are enacted and inserted in the principal Act immediately after section 38 thereof:—

Enactment of s. 38a of principal Act—

38a. Notwithstanding anything contained in this Act, the commissioner may extend the time for payment of any duty payable under this Act.

Commissioner may extend time for payment of duty.
Cf. 1898, 1929, s. 28 (3).
Cf. U.K., 16 and 17 Vict., c. 51, s. 39 (part).

Increase in Certain Succession Duties.

28. Sections 39 and 39a of the principal Act are repealed.

Repeal of ss. 39 and 39a of principal Act.

29. The following section is enacted and inserted in the principal Act immediately after section 46 thereof:—

Enactment of s. 46a of principal Act—

46a. (1) Subject to any specific direction appearing in any will or non-testamentary disposition of property to the contrary, every administrator who has paid duty on property subject to duty may, to the intent that the burden of such duty shall be thrown upon the property upon which it is chargeable but subject to subsection (2) of this section, recover by action in the court the amount of such duty from—

Additional power of administrator to recover duties in certain cases.

(a) a trustee, committee or guardian in whom such property is or was vested;

or

(b) a donee or other person who is or was beneficially entitled to such property.

(2) Where an amount of duty is so recoverable from a trustee, committee or guardian—

(a) the provisions of subsection (2) of section 16a of this Act shall apply and have effect in relation to the amount of duty so recoverable;

and

(b) the provisions of Part III of this Act shall apply and have effect in relation to the property on which such amount of duty was chargeable,

as if such amount of duty were still chargeable on such property and payable to the commissioner.

(3) The provisions of this section shall be construed as in addition to and not in derogation from the provisions of section 46 of this Act.

Amendment of principal Act, s. 48—
When limited interest taken duty thereon payable out of *corpus*.

30. Section 48 of the principal Act is amended by striking out the passage “section 35” wherever occurring therein and inserting in lieu thereof in each case the passage “paragraph (n) or paragraph (o) of subsection (1) of section 8 of this Act”.

Repeal of Part IVB of principal Act and heading thereto and enactment of new Part and heading in their place—

31. Part IVB of the principal Act (comprising sections 55e, 55f, 55g and 55h thereof) and the heading thereto are repealed and the following heading and Part are enacted and inserted in their place:—

PART IVB

REBATE OF DUTY ON PROPERTY PASSING TO WIDOWS, WIDOWERS, ANCESTORS AND DESCENDANTS

Interpretation.

55e. In this Part—

“business of primary production” means the business of agriculture, pasturage, horticulture, viticulture, apiculture, poultry farming, dairy farming, forestry or any other business consisting of the cultivation of soils, the gathering in of crops or the rearing of livestock:

“dwelling-house”, in relation to the widow or widower of a deceased person, means a house which the commissioner is satisfied was the principal permanent matrimonial home of the widow or widower and the deceased person at the time of the death of the deceased person:

“land used for primary production”, in relation to a deceased person, means land which the commissioner is satisfied has been during the whole period of three years immediately preceding the death of the deceased person used by that person or the wife or husband or any descendant or ancestor of that person exclusively for the business of primary production, but does not include—

(a) land given or accruing to an uncertain person or on an uncertain event not being land devised by a testator to his son or daughter contingently upon his or her attaining a certain age;

(b) land devised for a term of years (other than an interest for the life of the beneficiary);

(c) an annuity or bequest secured by or charged upon land;

or

(d) any interest in land derived from a deceased person which was held by that person as a shareholder in a company or as a joint tenant or tenant in common.

“rural property”, in relation to a deceased person, means land used for primary production by him at the time of his death and includes animals, farm produce, plant and machinery used or held by him at the time of his death exclusively for the business of primary production in connection with that land, but does not include any motor vehicle designed primarily for the conveyance of persons, household furniture, furnishings and appliances.

55f. Subject to this Part, a rebate of duty shall be allowed to the widow or widower or any ancestor or descendant of the deceased person of that proportion of the duty otherwise payable in accordance with the second schedule to this Act which the general statutory amount determined in accordance with this Part bears to the net present value of all property derived or taken by such widow, widower, ancestor or descendant, as the case may be.

Rebate to
widow,
widower,
ancestor or
descendant.

Special rebate
in respect of
land used for
primary
production.

55g. Subject to this Part, a rebate of duty shall be allowed to the widow or widower or any ancestor or descendant of the deceased person of that proportion of the duty ascertained in accordance with the second schedule to this Act and section 55f of this Act which the special statutory amount determined in accordance with this Part bears to the net present value of all property derived or taken by such widow, widower, ancestor or descendant, as the case may be.

General
statutory
amount for
widow or child
under 21 years.

55h. Where the property is derived by the widow or a child under the age of twenty-one years of the deceased person the general statutory amount shall be the sum of the following amounts or of such of the following amounts as are applicable:—

- (a) An amount of twelve thousand dollars:
- (b) Either an amount equal to the value of the beneficial interest in all moneys (if any) received by the widow or child under such policies of assurance as are referred to in paragraphs (j) and (k) of subsection (1) of section 8 of this Act or an amount of five thousand dollars, whichever is the lesser amount:
- (c) Where the property derived by the widow of the deceased person includes an interest in a dwellinghouse, an amount determined as follows:—
 - (i) Where the value of the aggregate amount of property which she derives from the deceased person does not exceed thirty thousand dollars, either an amount equal to the excess of the value of that interest over three thousand dollars, or an amount of six thousand dollars, whichever is the lesser amount:
 - (ii) Where the value of the aggregate amount of property which she derives from the deceased person exceeds thirty thousand dollars but does not exceed forty-two thousand dollars, either an amount equal to the excess of the value of that interest over three thousand dollars, or an amount equal to one-half of the sum by which forty-two thousand dollars exceeds the aggregate amount of property which she derives, whichever is the lesser amount.

55i. Where the property is derived by the widower or any descendant (other than a child under the age of twenty-one years) or any ancestor of the deceased person the general statutory amount shall be the sum of the following amounts:—

General
statutory
amount for
widower,
descendant,
other than
child under 21,
etc.

- (a) An amount of six thousand dollars:

- (b) Either an amount equal to the value of the beneficial interest in all moneys (if any) received by him under such policies of assurance as are referred to in paragraphs (j) and (k) of subsection (1) of section 8 of this Act or an amount of five thousand dollars, whichever is the lesser amount:

- (c) Where the property derived by the widower of the deceased person includes an interest in a dwelling-house, an amount determined as follows:—
 - (i) Where the value of the aggregate amount of property which he derives from the deceased person does not exceed fifteen thousand dollars, either an amount equal to the excess of the value of that interest over two thousand dollars, or an amount of two thousand dollars, whichever is the lesser amount:

 - (ii) Where the value of the aggregate amount of property which he derives from the deceased person exceeds fifteen thousand dollars but does not exceed nineteen thousand dollars, either an amount equal to the excess of the value of that interest over two thousand dollars, or an amount equal to one-half of the sum by which nineteen thousand dollars exceeds the aggregate amount of property which he derives, whichever is the lesser amount.

- (d) Where the property derived by a daughter of the deceased person includes an interest in a dwelling-house and the deceased person was a widow or widower, and the daughter was, in the opinion of the commissioner, wholly engaged, during the period of

twelve months immediately preceding the deceased person's death, in keeping house for the deceased person, an amount determined as follows:—

- (i) Where the value of the aggregate amount of property which she derives from the deceased person does not exceed thirty thousand dollars, either an amount equal to the excess of the value of that interest over three thousand dollars, or an amount of six thousand dollars, whichever is the lesser amount;
- (ii) Where the value of the aggregate amount of property which she derives from the deceased person exceeds thirty thousand dollars but does not exceed forty-two thousand dollars, either an amount equal to the excess of the value of that interest over three thousand dollars or an amount equal to one-half of the sum by which forty-two thousand dollars exceeds the aggregate amount of property which she derives, whichever is the lesser amount.

**Special
statutory
amount.**

55j. Where the property derived by the widow or widower or any ancestor or descendant of a deceased person includes any beneficial interest in rural property the special statutory amount shall be such proportion of the value of that beneficial interest as is determined in accordance with the following rules:—

- (a) Where the value of the aggregate amount of property which he derives from the deceased person does not exceed forty thousand dollars, the proportion shall be one-half:
- (b) Where the value of the aggregate amount of property which he derives from the deceased person exceeds forty thousand dollars but does not exceed two hundred thousand dollars, the proportion shall be equal to the ratio which the total sum of twenty thousand dollars and an amount equal to three-fortieths of the amount by which the aggregate amount of property which he derives exceeds forty thousand dollars bears to such aggregate amount of property:

- (c) Where the value of the aggregate amount of property which he derives from the deceased person exceeds two hundred thousand dollars, the proportion shall be equal to the ratio which the amount of thirty-two thousand dollars bears to such aggregate amount of property.

55k. (1) A rebate under this Part in respect of rural property or in respect of a dwelling-house or in respect of moneys received under a policy of assurance shall be allowable only upon application by the administrator.

Administrator
to apply in
certain cases.

(2) Where the property derived by the widow or widower or daughter of a deceased person includes both the beneficial interest in rural property and an interest in a dwellinghouse, he or she is not entitled—

- (a) to a rebate with reference to a special statutory amount under section 55j of this Act if the administrator has been allowed a rebate with reference to a general statutory amount based on paragraph (c) of section 55h or paragraph (c) of section 55i of this Act;

or

- (b) to a rebate with reference to a general statutory amount based on paragraph (c) of section 55h or paragraph (c) of section 55i of this Act if the administrator has been allowed a rebate with reference to a special statutory amount under section 55j of this Act.

(3) No rebate shall be allowed under this Part in respect of rural property unless the commissioner is satisfied that the widow, widower, descendant or ancestor, as the case may be, intends to use the property for primary production.

(4) The commissioner may for the purposes of this Part require the widow, widower, descendant or ancestor, as the case may be (or in the case of rural property the guardian of any descendant being a minor) to make a declaration of such intention and may require any further statement, declaration, or information which he may deem necessary.

Valuation of
land used for
primary
production.

55l. For the purposes of this Part, the value of the beneficial interest in any rural property comprised in the estate of the deceased person shall be determined in accordance with the following paragraphs:—

(a) the value of such beneficial interest shall be taken to be the actual value of the beneficiary's share in that rural property less the amount, as at the date of death of the deceased person, of any charge or encumbrance to which such property was subject at that time and subject to which it is derived;

(b) where the beneficial interest is devised by the will of the deceased person, there shall be deducted from the value thereof—

(i) the amount of any charge or encumbrance to which the beneficial interest becomes subject as a condition of the devise;

and

(ii) the amount by which the value of the beneficial interest is reduced by reason of any obligation imposed on the devisee as a condition of the devise,

and the resultant amount shall be taken to be the value of such beneficial interest.

Valuation of
dwellinghouse.

55m. In determining the value of any interest in a dwelling-house for the purposes of this Part, the commissioner shall take into account—

(a) any charge or encumbrance subject to which the dwelling-house is derived;

(b) the value of any land of an area not exceeding one-half of an acre on which the dwelling-house is built;

and

(c) the value of any fixtures and fixed improvements on such land,

but shall not take into account the value of any furniture or furnishings in the dwelling-house.

55n. (1) No rebate shall be allowed under this Part in respect of rural property unless the commissioner is satisfied that the land in respect of which the application for rebate is made is of such a size and in such a condition and the circumstances are such that the land is capable of being used for the business of primary production.

Further provisions as to land used for primary production.

(2) No rebate under this Part in respect of land used for primary production shall be allowed in respect of any beneficial interest which is comprised in property referred to in paragraphs (d) to (p) (inclusive) of subsection (1) of section 8 of this Act.

32. Section 56 of the principal Act is amended—

(a) by striking out from subsection (1) the passage “given or accruing under a will, settlement, or deed of gift” and inserting in lieu thereof the passage “derived from a deceased person which is given or accrues”;

Amendment of principal Act, s. 56—
How duty ascertained in case of property given to an uncertain person or on an uncertain event.

and

(b) by striking out from subsection (1) the passage “assessed on the highest scale applicable on any vesting possible under the will, settlement, or deed of gift” and inserting in lieu thereof the passage “the greatest amount of duty applicable on any possible vesting or vestings and on any possible aggregation of that property with any other property derived from the deceased person”.

33. Section 58 of the principal Act is amended—

(a) by striking out subsection (1);

and

Amendment of principal Act, s. 58—
Where charge of duty duplicated only one duty to be payable.

(b) by striking out from subsection (2) the word "rates" and inserting in lieu thereof the word "amounts".

Amendment of
principal Act,
s. 63—
Duties of
Registrar-
General.

34. Section 63 of the principal Act is amended by striking out from subsection (1) and from subsection (2) the passage "by reason of any increase of benefit or any accruing of beneficial interest by reason of the said" wherever occurring therein and inserting in lieu thereof in each case the passage "on any property derived from him on his".

Amendment of
principal Act,
s. 63a—
Prohibition of
dealing with
shares, etc.

35. Section 63a of the principal Act is amended—

(a) by striking out subsection (1) and inserting in lieu thereof the following subsection:—

(1) In any case where—

(a) any shares, stock, debentures, money on fixed deposit, policy of life assurance, or any other property except money on current account at any bank, stand in the books in South Australia of any corporation, company or society carrying on business in South Australia, in the name of any deceased person, either alone or jointly with any other person as owner or trustee;

or

(b) the proceeds of any policy of assurance on the life of any deceased person standing in the books in South Australia of any such corporation, company or society are payable to some other person as provided by paragraph (j) or (k) of subsection (1) of section 8 of this Act,

no dealing with any such shares, stock, debentures, money on fixed deposit, policy of life assurance, or property shall be registered, recorded, or otherwise given effect to, nor shall any such policy be satisfied (except to the extent of three quarters of the proceeds of any such policy where the proceeds thereof are

payable to some other person as provided by paragraph (j) or paragraph (k) of subsection (1) of section 8 of this Act) by such corporation, company or society having notice of the death of the deceased (whether pursuant to subsection (4) of this section or otherwise howsoever) unless the commissioner certifies in writing that all duties payable under this Act by reason of the death of the deceased person in respect of those shares, stocks, debentures, money on fixed deposit, policy of life assurance, or other property have been paid, or that proper security has been given for the payment thereof, or that the commissioner consents to the proposed dealing.;

and

- (b) by striking out from subsection (1a) the passage “in respect of such property or thing payable in respect of the estate of the said deceased person, or payable by reason of any increase of benefit or any accruing of beneficial interest by reason of the said death,” and inserting in lieu thereof the passage “payable under this Act by reason of the death of the deceased person”.

36. Section 67 of the principal Act is repealed and the following section is enacted and inserted in its place:—

Repeal of s. 67 of principal Act and enactment of section in its place—

67. Any person who satisfies the commissioner by declaration or otherwise, that he is beneficially interested in any property chargeable with duty under this Act or the repealed Acts shall be entitled, on payment of the fee of twenty-five cents, to inspect the statements filed in respect of that property and, on payment of a charge at the rate of five cents per folio, but not less than fifty cents, to receive a copy of the statements.

Persons interested may inspect statements filed and have copies. 1396, 1919, s. 31.

37. Section 78 of the principal Act is amended by striking out from paragraph iv of subsection (1) the passage “section 32” and inserting in lieu thereof the passage “paragraphs (g) to (m) (inclusive) of subsection (1) of section 8 of this Act”.

Amendment of principal Act, s. 78—
Regulations.

38. The second schedule to the principal Act is amended—

- (a) by striking out paragraphs 1 and 2 and inserting in lieu thereof the following paragraph:—

Amendment of second schedule of principal Act.

1. Where the person deriving or taking the property is the widow, widower, ancestor or descendant of the person from whom the property was derived or taken, the duty, subject to any rebates calculated as provided in Part IVB of this Act, shall be as follows:—

Net Present Value of Property Derived or Taken	Amount of Duty
Not exceeding \$20,000	15 per cent
Exceeding \$20,000 but not exceeding \$40,000	\$3,000 plus 17½ per cent of excess over \$20,000
Exceeding \$40,000 but not exceeding \$60,000	\$6,500 plus 20 per cent of excess over \$40,000
Exceeding \$60,000 but not exceeding \$80,000	\$10,500 plus 22½ per cent of excess over \$60,000
Exceeding \$80,000 but not exceeding \$100,000	\$15,000 plus 25 per cent of excess over \$80,000
Exceeding \$100,000 but not exceeding \$120,000	\$20,000 plus 27½ per cent of excess over \$100,000
Exceeding \$120,000 but not exceeding \$140,000	\$25,500 plus 30 per cent of excess over \$120,000
Exceeding \$140,000 but not exceeding \$160,000	\$31,500 plus 32½ per cent of excess over \$140,000
Exceeding \$160,000 but not exceeding \$180,000	\$38,000 plus 35 per cent of excess over \$160,000
Exceeding \$180,000 but not exceeding \$200,000	\$45,000 plus 37½ per cent of excess over \$180,000
Exceeding \$200,000 but not exceeding \$220,000	\$52,500 plus 40 per cent of excess over \$200,000
Exceeding \$220,000	27½ per cent

(b) by striking out the table in paragraph 3 and inserting in lieu thereof the following table:—

Net Present Value of Property Derived or Taken	Amount of Duty
Not exceeding \$1,000	5 per cent
Exceeding \$1,000 but not exceeding \$2,000	\$50 plus 10 per cent of the excess over \$1,000
Exceeding \$2,000 but not exceeding \$20,000	\$150 plus 17½ per cent of the excess over \$2,000
Exceeding \$20,000 but not exceeding \$40,000	\$3,300 plus 20 per cent of the excess over \$20,000
Exceeding \$40,000 but not exceeding \$60,000	\$7,300 plus 22½ per cent of the excess over \$40,000
Exceeding \$60,000 but not exceeding \$80,000	\$11,800 plus 25 per cent of the excess over \$60,000
Exceeding \$80,000 but not exceeding \$100,000	\$16,800 plus 27½ per cent of the excess over \$80,000
Exceeding \$100,000 but not exceeding \$120,000	\$22,300 plus 30 per cent of the excess over \$100,000
Exceeding \$120,000 but not exceeding \$140,000	\$28,300 plus 32½ per cent of the excess over \$120,000
Exceeding \$140,000 but not exceeding \$160,000	\$34,800 plus 35 per cent of the excess over \$140,000
Exceeding \$160,000 but not exceeding \$180,000	\$41,800 plus 37½ per cent of the excess over \$160,000
Exceeding \$180,000 but not exceeding \$200,000	\$49,300 plus 40 per cent of the excess over \$180,000
Exceeding \$200,000 but not exceeding \$221,600	\$57,300 plus 42½ per cent of the excess over \$200,000
Exceeding \$221,600	30 per cent

(c) by striking out the table in paragraph 4 and inserting in lieu thereof the following table:—

Net Present Value of Property Derived or Taken	Amount of Duty
Not exceeding \$1,000	10 per cent
Exceeding \$1,000 but not exceeding \$2,000	\$100 plus 20 per cent of the excess over \$1,000
Exceeding \$2,000 but not exceeding \$20,000	\$300 plus 25 per cent of the excess over \$2,000
Exceeding \$20,000 but not exceeding \$40,000	\$4,800 plus 27½ per cent of the excess over \$20,000
Exceeding \$40,000 but not exceeding \$60,000	\$10,300 plus 30 per cent of the excess over \$40,000
Exceeding \$60,000 but not exceeding \$80,000	\$16,300 plus 32½ per cent of the excess over \$60,000
Exceeding \$80,000 but not exceeding \$100,000	\$22,800 plus 35 per cent of the excess over \$80,000
Exceeding \$100,000 but not exceeding \$120,000	\$29,800 plus 37½ per cent of the excess over \$100,000
Exceeding \$120,000 but not exceeding \$140,000	\$37,300 plus 40 per cent of the excess over \$120,000
Exceeding \$140,000 but not exceeding \$160,000	\$45,300 plus 42½ per cent of the excess over \$140,000
Exceeding \$160,000 but not exceeding \$180,000	\$53,800 plus 45 per cent of the excess over \$160,000
Exceeding \$180,000 but not exceeding \$200,000	\$62,800 plus 47½ per cent of the excess over \$180,000
Exceeding \$200,000 but not exceeding \$221,600	\$72,300 plus 50 per cent of the excess over \$200,000
Exceeding \$221,600	37½ per cent

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

J. W. HARRISON, Governor.