No. 225.

An Act to amend "The Probate and Succession Duty Act, 1876."

[Assented to, November 18th, 1881.]

WHEREAS it is expedient to amend "The Probate and Succession Duty Act, 1876," in manner hereinafter provided—

Be it therefore Enacted by the Governor of the Province of South Australia, with the advice and consent of the Legislative Council and House of Assembly of the said province, in this present Parliament assembled, as follows:

1. This Act, and "The Probate and Succession Duty Act, 1876," hereinafter referred to as the principal Act, shall be incorporated and read together as one Act.

2. The probate duties imposed by the principal Act shall not hereafter be chargeable upon the property belonging to the estate of any deceased person, in any case where the whole value of such property, after deducting the debts of such deceased person, does not exceed the sum of One Thousand Pounds; nor shall succession duties be chargeable upon any portion of an estate of such value given to, or passing to, or for the benefit of the lawful children of such deceased person.

3. (1.) In every case where any executors, administrators, or the public trustee shall have become the registered proprietors of, or has vested in them or him any land in respect whereof any succession duty is payable, such executors or administrators, or public trustee shall not transfer or convey such land

Personal representative not to transfer land until succession duty paid, and Registrar-General not to register dealings until payment.

Estates under £1,000 exempted from duty under principal Act.

Incorporation.

Preamble.
land to the person entitled thereto as devisee or otherwise, or in any other manner deal with the same until such succession duty is duly paid.

(2.) The Registrar-General shall refuse to register any transfer, or conveyance, or other instrument affecting any such land executed by such executors, administrators, or public trustee, unless there be endorsed on such transfer, or conveyance, or other instrument a certificate under the hand of the Commissioner of Inland Revenue or Registrar of Probates, as the case may be, that the succession duty payable in respect thereof has been duly paid, or that no succession duty is payable, the estate being exempt under clause 2 of this Act.

(3.) The Registrar-General shall not issue any certificate of title to any person, for any estate of freehold in remainder, in respect whereof any succession duty shall thereafter be payable, until he shall receive a certificate from the Commissioner of Inland Revenue, or the Registrar of Probates, as the case may be, that such duty has been commuted under the fifty-fifth section of the principal Act, and the amount of duty assessed thereunder duly paid, or that no succession duty is payable, the estate being exempt under clause 2 of this Act.

(4.) It shall be the duty of the Commissioner of Inland Revenue or the Registrar of Probates, as the case may be, to give such certificates at the request of such executors, administrators, or the public trustee, or any successor, at any time after payment of such duty.

(5.) The Registrar-General shall refuse to register any executor or administrator as proprietor of any beneficial estate or interest in land under the provisions of the "Real Property Act, 1861," unless such executor or administrator produces to the Registrar-General a certificate under the hand of the Commissioner of Inland Revenue or Registrar of Probates, as the case may be, that the succession duty payable in respect thereof has been duly paid, or that no succession duty is payable, the estate being exempt under clause 2 of this Act.

Regulations may be made for determining the mode of assessing duties.

4. The Governor may make regulations for determining the mode of assessing the duties payable under the principal Act, and such regulations, when published in the Government Gazette, shall have the force of law, and they shall be laid before both Houses of Parliament forthwith, if Parliament be then sitting, and if not, then within twenty-one days after the commencement of the next Session. Until such regulations are so made and published, the said duties shall be assessed as at present.

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

WM. F. DRUMMOND JERVOIS, Governor.