

DEATH DUTIES (TAXING).

No. 56 of 1966.

**AN ACT to amend the Death Duties (Taxing) Act,
1934-1965.**

[Assented to 12th December, 1966.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the *Death Duties (Taxing) Act Amendment Act, 1966.*

Short title
and citation.

(2) In this Act the Death Duties (Taxing) Act, 1934-1965, is referred to as the principal Act.

Reprinted
as approved
for reprint,
14th July,
1966.

(3) The principal Act as amended by this Act may be cited as the Death Duties (Taxing) Act, 1934-1966.

8.4
amended.

2. Section four of the principal Act is amended—

- (a) by deleting the word, “or” in the last line of paragraph (a) of subsection (1);
- (b) by substituting for the passage, “Act.” in the last line of paragraph (c) of subsection (1), the passage, “Act; or”; and
- (c) by adding after paragraph (c) of subsection (1), the following paragraph—
 - (d) dying after the coming into operation of the Administration Act Amendment Act, 1966, shall be such as are declared by Parliament in Part IV of the First Schedule to this Act. .

First
Schedule
amended.

3. The First Schedule to the principal Act is amended by adding after Part III, the following Part—

Part IV.—Persons dying after the coming into operation of the Administration Act Amendment Act, 1966.

(1) The rates of duty declared by Parliament and imposed by this Act in respect of any final balance of the estate of a deceased person dying after the coming into operation of the Administration Act Amendment Act, 1966, shall—

- (a) where the final balance passes to the widow, widower, children who have not attained the age of twenty-one years, wholly dependent adult children, or wholly dependent widowed mother, of the deceased person, be the rates set out in Table 1 appended to this paragraph;
- (b) where the final balance passes to children who have attained the age of twenty-one years (not being wholly dependent adult children), or to other issue, of the deceased person, be the rates set out in Table 2 appended to this paragraph;
- (c) where the final balance passes to brothers, sisters, or parents, of the deceased person, be the rates set out in Table 3 appended to this paragraph;
- (d) where the final balance passes to any person, not being a person referred to in subparagraphs (a), (b) or (c) of this paragraph, or to any body corporate or unincorporate, be the rates set out in Table 4 to this paragraph.

TABLE 1.

Widow, widower, children who have not attained the age of 21 years, wholly dependent adult children, or wholly dependent widowed mother, of the deceased person.

Where the final balance—		The duty payable shall be—			
Exceeds	Does Not Exceed				
\$	\$				
—	15,000	Nil.			
15,000	25,000	12c for each \$1 in excess of 15,000			
25,000	50,000	\$1,200 plus	15c	"	\$25,000
50,000	75,000	\$4,950	" 18c	"	\$50,000
75,000	100,000	\$9,450	" 21c	"	\$75,000
100,000	125,000	\$14,700	" 26c	"	\$100,000
125,000	150,000	\$21,200	" 32c	"	\$125,000
150,000	175,000	\$29,200	" 38c	"	\$150,000
175,000	200,250	\$38,700	" 45c	"	\$175,000

and where the final balance exceeds \$200,250 the duty shall be \$25 per centum of that final balance.

TABLE 2.

Children who have attained the age of 21 years (not being wholly dependent adult children) or other issue, of the deceased person.

Where the final balance—		The duty payable shall be—			
Exceeds	Does Not Exceed				
\$	\$				
—	5,000	Nil.			
5,000	10,000	6c for each \$1 in excess of \$5,000			
10,000	15,000	\$300 plus	7c	"	\$10,000
15,000	20,000	\$650	" 9c	"	\$15,000
20,000	30,000	\$1,100	" 11c	"	\$20,000
30,000	50,000	\$2,200	" 14c	"	\$30,000
50,000	70,000	\$5,000	" 18c	"	\$50,000
70,000	90,000	\$8,600	" 22c	"	\$70,000
90,000	110,000	\$13,000	" 27c	"	\$90,000
110,000	130,000	\$18,400	" 32c	"	\$110,000
130,000	150,000	\$24,800	" 37c	"	\$130,000
150,000	170,000	\$32,200	" 41c	"	\$150,000
170,000	190,000	\$40,400	" 45c	"	\$170,000

and where the final balance exceeds \$190,000, the duty shall be \$26 per centum of that final balance.

TABLE 3.

Brothers, Sisters, or Parents of the deceased person

Where the final balance—		The duty payable shall be—			
Exceeds	Does Not Exceed				
\$	\$				
—	1,500	Nil.			
1,500	3,000		6c for each \$1 in excess of	\$1,500	
3,000	5,000	\$90 plus	8c	"	\$3,000
5,000	10,000	\$250	"	10c	\$5,000
10,000	20,000	\$750	"	12c	\$10,000
20,000	30,000	\$1,950	"	14c	\$20,000
30,000	50,000	\$3,350	"	17c	\$30,000
50,000	70,000	\$6,750	"	20c	\$50,000
70,000	90,000	\$10,750	"	24c	\$70,000
90,000	110,000	\$15,550	"	28c	\$90,000
110,000	130,000	\$21,150	"	33c	\$110,000
130,000	150,000	\$27,750	"	38c	\$130,000
150,000	170,000	\$35,350	"	44c	\$150,000
170,000	204,250	\$44,150	"	50c	\$170,000

and where the final balance exceeds \$204,250, the duty shall be 33 per centum of that final balance.

TABLE 4.

Any other person, or any body corporate or unincorporate.

Where the final balance—		The duty payable shall be—			
Exceeds	Does Not Exceed				
\$	\$				
—	1,500	Nil.			
1,500	3,000		8c for each \$1 in excess of	\$1,500	
3,000	5,000	\$120 plus	9c	"	\$3,000
5,000	10,000	\$300	"	11c	\$5,000
10,000	20,000	\$850	"	13c	\$10,000
20,000	30,000	\$2,150	"	15c	\$20,000
30,000	50,000	\$3,650	"	18c	\$30,000
50,000	70,000	\$7,250	"	21c	\$50,000
70,000	90,000	\$11,450	"	25c	\$70,000
90,000	110,000	\$16,450	"	30c	\$90,000
110,000	130,000	\$22,450	"	35c	\$110,000
130,000	150,000	\$29,450	"	40c	\$130,000
150,000	170,000	\$37,450	"	46c	\$150,000
170,000	208,750	\$46,650	"	52c	\$170,000

and where the final balance exceeds \$208,750, the duty shall be 32 per centum of that final balance.

(2) Where portion only of the final balance passes as referred to in paragraph (1) of this Part, the duty payable shall be that proportion of the duty that would have been payable had the whole of that final balance so passed, which the portion that so passes bears to the final balance.

(3) (a) The duty chargeable on the final balance of the estate of a deceased person who dies domiciled outside Western Australia shall be a sum equal to that proportion of the duty that would be chargeable on the total value of all property wheresoever situate that would be or would be deemed to form part of the estate of the deceased person if it were situated in Western Australia, less the total value of all debts due and owing by him at the time of his death and all other deductions that would be allowed under the Administration Act, 1903 (in this paragraph called the "total estate") which the final balance bears to that total estate.

(b) In calculating the duty that would be payable on the total estate for the purposes of this paragraph, the provisions of this Act and this Part of the First Schedule thereto shall apply as if the total estate were the final balance.

(c) No duty shall be chargeable under this paragraph where the final balance does not exceed two hundred and fifty dollars.

(d) Where any part of the total estate is devised or bequeathed or passes by gift *inter vivos* or under a settlement in such a manner that if the total estate were in Western Australia a deduction under section one hundred and thirty-four of the Administration Act, 1903, would be allowed, the devise, bequest, gift or settlement shall be deemed to be made from property in Western Australia unless the will of the deceased person or the instrument of gift or settlement provides otherwise.

(e) For the purposes of this paragraph the Commissioner may require the person who files the statement pursuant to the Administration Act, 1903, in respect of the estate of the deceased person, to furnish the Commissioner with such valuations, certificates and other information (including certificates from any taxation or other public authority outside Western Australia) as he deems necessary to determine the value of the total estate.

(4) For the purposes of calculating duty payable under this Part of this Act—

"wholly dependent adult children" means—

- (a) children in respect of whom an invalid pension is being paid under any Act of the Parliament of the Commonwealth relating to Social Services; or

- (b) children who have been wholly engaged in keeping house for the deceased person for at least two out of the three years immediately preceding his death;

“wholly dependent widowed mother” means the widowed mother of the deceased person who is not in receipt of an annual income greater than the maximum rate of pension payable under any Act of the Parliament of the Commonwealth in force from time to time relating to Age, Invalid and Widows’ Pensions, and who was receiving assistance from the deceased person.
