

1961.]

Death Duties (Taxing)

[No. 66.

DEATH DUTIES (TAXING).

10° Elizabeth II., No. LXVI.

No. 66 of 1961.

**AN ACT to amend the Death Duties (Taxing) Act,
1934-1956.**

[Assented to 28th November, 1961.]

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, 1961.* Short title
and citation.

(2) In this Act the Death Duties (Taxing) Act, 1934-1956, is referred to as the principal Act. Reprinted
as approved
for reprint
28th Febru-
ary, 1961.

(3) The principal Act as amended by this Act may be cited as the Death Duties (Taxing) Act, 1934-1961.

S. 4
amended.

2. Section four of the principal Act is amended—
- by adding after the passage, “Act;” in line five of paragraph (b) of subsection (1), the word, “or”; and
 - by adding after paragraph (b) of subsection (1) the following paragraph—
 - (c) dying after the coming into operation of the Administration Act Amendment Act, 1961, shall be such as are declared by Parliament in Part II of the First Schedule to this Act, but where the final balance or part thereof passes to a beneficiary who is the widower or widow, or the parent or brother or sister or a child of the deceased person and who was at the date of the death of the deceased person a *bona fide* resident of and domiciled in Western Australia, shall in respect to that final balance or that part thereof be such as are declared by Parliament in Part III of the First Schedule to this Act.

First
Schedule
amended.

3. The First Schedule to the principal Act is amended—

- by adding after the word, “table”, being the last word in line seven of Part II, the passage, “, and where part only of the final balance is liable to duty, the duty payable shall be the amount that bears to the duty that would have been payable if the whole of the final balance had been so liable, the same ratio which that part that is so liable bears to the final balance”;
- and

- (b) by adding after Part II the following Part—

PART III—Persons dying after the coming into operation of the Administration Act Amendment Act, 1961.

- (a) The rates of duty declared by Parliament and imposed by this Act in respect of any final balance set out in

column 1 of the Tables appended to this Part, of the estate of a deceased person dying after the coming into operation of the Administration Act Amendment Act, 1961, that passes to a beneficiary who is the widower or widow, or the parent or brother or sister or a child of the deceased person and who was at the date of the death of the deceased person a *bona fide* resident of and domiciled in Western Australia, are the rates set out in column 2 of those Tables opposite the amounts in column 1 thereof.

(b) Where part only of the final balance passes as aforesaid, the duty payable shall be the amount that bears to the duty that would have been payable if the whole of the final balance had so passed, the same ratio which that part that so passes bears to the final balance.

TABLE 1.

Where the amount of the final balance does not exceed Six thousand pounds, the rates of duty shall be as follows:—

Column 1.	Column 2.		
Amount of Final Balance	Rate of Duty.		
	£	s. d.	s. d.
0-2,500			Exempt.
2,501-5,000		9	for each complete £1 over 2,500
5,001-6,000	93 15	0 plus	10.5 „ „ 5,000

TABLE 2.

Where the amount of the final balance exceeds Six thousand pounds but does not exceed Eight thousand pounds, the rates of duty shall be as follows:—

Column 1.	Column 2.		
Amount of Final Balance.	Rate of Duty.		
	£	s. d.	s. d.
0-2,125			Exempt.
2,126-5,000	1	0	for each complete £1 over 2,125
5,001-8,000	143 15	0 plus 1	2 „ „ 5,000

TABLE 3.

Where the amount of the final balance exceeds Eight thousand pounds but does not exceed Ten thousand pounds, the rates of duty shall be as follows:—

Column 1.	Column 2.				
Amount of Final Balance. £	Rate of Duty.				
0- 2,000	Exempt.				
2,001- 5,000	1	1.5	for each complete £1 over	2,000	
5,001-10,000	168 15	0 plus 1	3.75	"	5,000

TABLE 4.

Where the amount of the final balance exceeds Ten thousand pounds, the rates of duty shall be as follows:—

Column 1.	Column 2.				
Amount of Final Balance. £	Rate of Duty.				
0- 1,750	Exempt.				
1,751- 5,000		1	6 for each complete £1 over	1,750	
5,001-10,000	243 15	0 plus 1	9	"	5,000
10,001-15,000	681 5	0	2 4	"	10,000
15,001-20,000	1,264 11	8	2 8	"	15,000
20,001-25,000	1,931 5	0	3 0	"	20,000
25,001-30,000	2,681 5	0	3 4	"	25,000
30,001-35,000	3,514 11	8	3 8	"	30,000
35,001-40,000	4,431 5	0	4 0	"	35,000
40,001-45,000	5,431 5	0	4 4	"	40,000
45,001-50,000	6,514 11	8	4 8	"	45,000
50,001-55,000	7,681 5	0	5 0	"	50,000
55,001-60,000	8,931 5	0	5 4	"	55,000
60,001-65,000	10,264 11	8	5 8	"	60,000
65,001-70,000	11,681 5	0	6 0	"	65,000
70,001-75,000	13,181 5	0	6 4	"	70,000
Over 75,000	14,764 11	8	6 8	"	75,000