

ADMINISTRATION.

8° Elizabeth II., No. LVI.

No. 56 of 1959.

AN ACT to amend the Administration Act, 1903-1956.

[Assented to 25th November, 1959.]

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 *Administration Act Amendment Act, 1959*.

Short title
and citation.

(2) In this Act the Administration Act, 1903-1956, is referred to as the principal Act.

Reprinted in
Vol. 12 of the
Reprinted
Acts as
approved
for reprint
23rd April,
1958.

(3) The principal Act as amended by this Act may be cited as the Administration Act, 1903-1959.

S. 74
amended.

2. (1) Section seventy-four of the principal Act is amended by—

- (a) substituting for the words, “at any time” in line one of paragraph (b) of subsection (2), the words, “within three years before the death of the person making the same”; and
- (b) adding after the word, “chargeable” in line fourteen of subsection (2), the passage, “, to the extent of the value of the gift at the time it was made.”

Retrospective
operation of
amendments.

(2) The amendments specified in subsection (1) of this section shall operate and take effect and shall be deemed to have operated and have had effect on and from the first day of July, one thousand nine hundred and fifty-six.

Refunds of
excess duty
paid.

3. Where in any case duty has been assessed under the principal Act in respect of a gift *inter vivos* referred to in paragraph (b) of subsection (2) of section seventy-four of the principal Act before the day on which this Act was assented to by the Governor but on or after the first day of July, one thousand nine hundred and fifty-six and such duty has been paid, the Treasurer, on the application of the executor of the will, or the administrator of the estate, of the deceased person whose estate was charged with that duty, shall refund to the executor or administrator, as the case may be, the amount by which the duty so paid is in excess of the duty which would have been payable if the amendment effected to section seventy-four of the principal Act by this Act had been so effected prior to the first day of July, one thousand nine hundred and fifty-six.
