

ADMINISTRATION.

5° Elizabeth II., No. LXXXI.

No. 81 of 1956.

AN ACT to amend the Administration Act, 1903-1955.

[Assented to 17th January, 1957.]

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, 1956*.

Short title
and citation.

(2) In this Act, the Administration Act, 1903-1955,

Act No. 13 of 1903 as reprinted with amendments to and including Act No. 30 of 1954

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June, 1955.

incorporated pursuant to the provisions of the Amendments Incorporation Act, 1938, and as further amended by Act No. 62 of 1955, is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Administration Act, 1903-1956.

Commence-
ment.

2. This Act shall come into operation on a day to be fixed by proclamation.

S. 69
amended.

3. Section sixty-nine of the principal Act is amended—

(a) by substituting for the passage, “section sixty-nine A of this Act” in lines four and five, the passage, “this Act in general, and of sections sixty-nine A, sixty-nine B, the proviso to section seventy-nine, sections ninety-nine to one hundred and eight both inclusive, one hundred and thirty-four and one hundred and thirty-six in particular,”; and

(b) by adding after the word, “Parliament” being the last word in the section, the passage, “in Part I. of the First Schedule to the Death Duties (Taxing) Act, 1934-1956, the rates in which Part I. shall apply if the deceased person died before the coming into operation of the Administration Act Amendment Act, 1956; or as are declared by Parliament in Part II. of the First Schedule to the Death Duties (Taxing) Act, 1934-1956, the rates in which Part II. shall apply if the deceased person dies after the coming into operation of the Administration Act Amendment Act, 1956”.

Cf. Death
Duties
(Taxing)
Act,
1934-1956,
First
Schedule,
Part I.

Cf. Death
Duties
(Taxing)
Act,
1934-1956,
First
Schedule,
Part II.

4. Section sixty-nine A of the principal Act is amended—

S. 69A
amended.

(a) by adding after the word, “person” in line two of subsection (1), the passage, “, who died before the coming into operation of the Administration Act Amendment Act, 1956,”;

(b) by adding after subsection (1), the following subsection:—

(1a) Where the whole or part of the estate of a deceased person, who dies after the coming into operation of the Administration Act Amendment Act, 1956, consists of a dwelling house or an interest in a dwelling house which at the date of the death of the deceased person was ordinarily used by his widow as her ordinary place of residence, and the final balance, as assessed under this Act, of the estate of the deceased person, does not exceed ten thousand pounds and the value of the dwelling house as assessed, free of encumbrances, for the purposes of duty under this Act does not exceed six thousand pounds, the Treasurer, on written application being made to the Commissioner by or on behalf of, the widow, may at the Treasurer’s option, defer, subject to such conditions, if any, as the Treasurer thinks fit, payment of the whole, or such part of the duty as the Treasurer thinks fit, until the death of the widow, ; and

(c) by adding before the word, “of” in line five of subsection (2), the passage, “or subsection (1a)”.

5. Section seventy-nine of the principal Act is amended by adding after the word, “percentage” in line seven, the word “or”.

S. 79
amended.

S. 85
amended.

6. Section eighty-five of the principal Act is amended—

Cf. Death
Duties
(Taxing)
Act,
1934-1956,
Second
Schedule,
Part I.

- (a) by adding after the word, "Parliament" being the last word in subsection (1), the passage, "in Part I. of the Second Schedule to the Death Duties (Taxing) Act, 1934-1956, the rates in which Part I. shall apply if the deceased person died before the coming into operation of the Administration Act Amendment Act, 1956; or as are declared by Parliament in Part II. of the Second Schedule to the Death Duties (Taxing) Act, 1934-1956, the rates in which Part II. shall apply if the deceased person dies after the coming into operation of the Administration Act Amendment Act, 1956"; and

Cf. Death
Duties
(Taxing)
Act,
1934-1956,
Second
Schedule,
Part II.

- (b) by adding after the word, "applicable", in line two and again in line six of paragraph (a) of subsection (2), the passage, "under Part I. of the Second Schedule to the Death Duties (Taxing) Act, 1934-1956, or at the amount applicable under Part II. of that Schedule, as the case requires,".

S. 90
amended.

7. Section ninety of the principal Act is amended—

- (a) by adding after the word, "Parliament" in line five of subsection (1), the words, "and as is referred to in subsection (1a) of this section"; and
- (b) by adding after subsection (1) the following subsection:—

(1a) The rate of succession duty referred to in subsection (1) of this section is such rate as is declared by Parliament in Part I. of the Third Schedule to the Death Duties (Taxing) Act, 1934-1956, the rates in which Part I. shall apply if the death by reason of which

Cf. Death
Duties
(Taxing)
Act,
1934-1956,
Third
Schedule,
Part I.

- (a) the increase of benefit, mentioned in paragraph (a) of subsection (1) of this section, accrues;
- (b) the beneficial interest, mentioned in paragraph (b) of subsection (1) of this section, accrues;
- (c) the beneficial interest, mentioned in paragraph (c) of subsection (1) of this section, is received;
- (d) the beneficial interest, mentioned in paragraph (d) of subsection (1) of this section, is received;

or

- (e) the beneficial interest, mentioned in paragraph (e) of subsection (1) of this section, accrues or arises;

occurred before the coming into operation of the Administration Act Amendment Act, 1956; or such rate as is declared by Parliament in Part II. of the Third Schedule to the Death Duties (Taxing) Act, 1934-1956, the rates in which Part shall apply if the death, by reason of which any of the matters referred to in paragraphs (a) to (e) inclusive of this subsection happen, occurs after the coming into operation of the Administration Act Amendment Act, 1956. ;

Cf. Death Duties (Taxing) Act, 1934-1956, Third Schedule, Part II.

- (c) by adding after the word "trustee" in line fourteen of subsection (3) the words "nor in respect of the beneficial interest in any money received or payable under any *bona fide* superannuation or pension scheme or arrangement.

S. 100
amended.

8. Section one hundred of the principal Act is amended—

- (a) by adding after the word, “person” in line four, the passage, “who died before the coming into operation of the Administration Act Amendment Act, 1956,”; and
- (b) by adding after the word, “pounds” being the last word in the proviso, the passage, “; and that this section shall apply only if the deceased person died before the coming into operation of the Administration Act Amendment Act, 1956”.

S. 100A
amended.
Cf. No. 62
of 1955, s. 13.

9. Section one hundred A of the principal Act is amended by adding before the word, “then” in line five, the passage, “but before the coming into operation of the Administration Act Amendment Act, 1956,”.

S. 100B
added.

10. The principal Act is amended by adding before section one hundred and one the following section:—

100B. (1) In this section—

“deceased person” means a person who dies after the coming into operation of the Administration Act Amendment Act, 1956;

“beneficial interest” means the beneficial interest in a deceased person’s estate of a beneficiary who is the widower or widow, or the parent or brother or sister or any issue of the deceased person and who was at the date of the death of the deceased a *bona fide* resident of, and domiciled in, Western Australia.

(2) The Commissioner shall assess duty on the final balance of the estate of a deceased person at the rate declared by Parliament in Part II. of the First Schedule to the Death Duties (Taxing) Act, 1934-1956, but

- (a) where the final balance of the deceased person's estate does not exceed six thousand pounds, the Commissioner shall in respect of the amount of any beneficial interest remit one-half of so much of the duty so assessed on the final balance as bears to the whole of that duty the same ratio which the amount of the beneficial interest bears to the final balance;
- (b) where the final balance of the deceased person's estate exceeds six thousand pounds, but does not exceed eight thousand pounds, the Commissioner shall in respect of the amount of any beneficial interest remit one-third of so much of the duty so assessed on the final balance as bears to the whole of that duty the same ratio which the amount of the beneficial interest bears to the final balance; or
- (c) where the final balance of the deceased person's estate exceeds eight thousand pounds but does not exceed ten thousand pounds, the Commissioner shall in respect of the amount of any beneficial interest remit one-quarter of so much of the duty so assessed on the final balance as bears to the whole of that duty the same ratio which the amount of the beneficial interest bears to the final balance.

11. Section one hundred and one of the principal Act is amended—

S. 101
amended.

- (a) by adding after the words, "or section one hundred A" in line two of subsection (2), words, "or section one hundred B";

Cf. No. 62 of
1955, s. 14 (d).

Cf. No. 62 of
1955, s. 14 (g).

(b) by substituting for the figures, "1942" in line twenty-five of subsection (2), the figures, "1956";

Cf. No. 62 of
1955, s. 14 (i).

(c) by adding after the words, "or section one hundred A" in line thirty-seven of subsection (2), the words, "or section one hundred B";

(d) by substituting for the word, "rates" in line thirty-six and again in the third last line of subsection (2), the word, "amount"; and

Cf. No. 62 of
1955, s. 14 (k).

(e) by adding after the words, "or section one hundred A" in the second last line of subsection (2), the words, "or section one hundred B".

S. 114
amended.

12. Section one hundred and fourteen of the principal Act is amended by substituting for the words, "as Parliament may prescribe" in line eight of paragraph (a) of subsection (2), the passage, "as is declared by Parliament in Part I. of the Fourth Schedule to the Death Duties (Taxing) Act, 1934-1956, the rates in which Part I. shall apply if the member died before the coming into operation of the Administration Act Amendment Act, 1956; or as is declared in Part II. of the Fourth Schedule to the Death Duties (Taxing) Act, 1934-1956, the rates in which Part II. shall apply if the member dies after the coming into operation of the Administration Act Amendment Act, 1956".

Cf. Death
Duties
(Taxing)
Act,
1934-1956,
Fourth
Schedule,
Part I.

Cf. Death
Duties
(Taxing)
Act,
1934-1956,
Fourth
Schedule,
Part II.

S. 134
amended.

13. Section one hundred and thirty-four of the principal Act is amended—

(a) by adding after the section designation, "134", the subsection designation, "(1)"; and

(b) by adding the following subsection:—

(2) From the amount which would otherwise be the final balance of the estate of a person who dies after the

coming into operation of the Administration Act Amendment Act, 1956 there shall be deducted the amount of any gift, devise, bequest, legacy or settlement mentioned in subsection (1) of this section and on the final balance as so reduced duty shall be payable at the appropriate rate declared by Parliament in the Death Duties (Taxing) Act, 1934-1956.

14. Section one hundred and thirty-six of the principal Act is amended— S. 136 amended.

- (a) by adding after the section designation, "136", the subsection designation, "(1)";
- (b) by substituting for the words "two years" in line five the words "four years"; and
- (c) by inserting after the word "parent" in line ten the words "or brother or sister";
- (d) by adding the following subsection:—

(2) From the amount which would otherwise be the final balance of the estate of a person who dies after the coming into operation of the Administration Act Amendment Act, 1956 there shall be deducted the value of any property (or substituted property) referred to in subsection (1) of this section and on the final balance as so reduced duty shall be payable at the appropriate rate declared by Parliament in the Death Duties (Taxing) Act, 1934-1956.
