

**DEATH DUTIES (TAXING).**

5° Elizabeth II., No. LXXV.

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No. 75 of 1956.

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**AN ACT to amend the Death Duties (Taxing)  
Act, 1934-1942.**

[Assented to 14th January, 1957.]

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

Short title  
and citation.

1. (1) This Act may be cited as the *Death Duties (Taxing) Act Amendment Act, 1956.*

(2) In this Act the Death Duties (Taxing) Act, 1934-1942,

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Reprinted  
Acts.  
Approved for  
reprint 24th  
October, 1955.

Act No. 29 of 1934 as reprinted with amendments to and including Act No. 25 of 1942 incorporated pursuant to the Amendments Incorporation Act, 1938,

is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Death Duties (Taxing) Act, 1934-1956.

2. This Act shall come into operation on the day fixed by proclamation for the coming into operation of the Administration Act Amendment Act, 1956.

Commence-  
ment.

3. Section two of the principal Act is amended by adding before the word, "hereinafter" in line two, the passage, "as incorporated in the Administration Act, 1903-1934, and".

S. 2  
amended.  
Cf. No. 28 of  
1934, s. 77  
and Part V  
of the Ad-  
ministration  
Act,  
1903-1954,  
reprinted in  
Vol. 9 as  
approved 21st  
June, 1955.

4. Section three of the principal Act is amended by substituting for the words, "section twenty-nine" in line four of paragraph (c), the passage, "the section formerly numbered as twenty-nine but now numbered as ninety".

S. 3  
amended.  
S. 29 now  
renumbered  
as s. 30 of the  
Administra-  
tion Act,  
1903-1954  
reprinted in  
Vol. 9 as  
approved 21st  
June, 1955.

5. Section four of the principal Act is amended—

S. 4  
amended.

(a) by substituting for the passage commencing with the word, "dying" in line two, and ending with the word, "Act" in line four, of subsection (1), the passage,

(a) dying after the coming into operation of this Act and before the coming into operation of the Administration Act Amendment Act, 1956, shall be such as are declared by Parliament in Part I. of the First Schedule to this Act; or

Cf. s. 69 of  
the Adminis-  
tration Act,  
1903-1954,  
reprinted in  
Vol. 9 as  
approved 21st  
June, 1955.

(b) dying after the coming into operation of the Administration Act Amendment Act, 1956, shall be such as are declared by Parliament in Part II. of the First Schedule to this Act;

(b) by substituting for the words, "shall be as set out in the Second Schedule to this Act" in the last two lines of subsection (2), the passage,

Cf. s. 85 of the Administration Act, 1903-1954, reprinted in Vol. 9 as approved 21st June, 1955.

(a) shall be such as are declared by Parliament in Part I. of the Second Schedule to this Act, if the death occurred before the coming into operation of the Administration Act Amendment Act, 1956; or

(b) shall be such as are declared by Parliament in Part II. of the Second Schedule to this Act, if the death occurs after the coming into operation of the Administration Act Amendment Act, 1956;

S. 29 now renumbered as s. 90 of the Administration Act, 1903-1954 reprinted in Vol. 9 as approved 21st June, 1955.

(c) by substituting for the words, "section twenty-nine" in line six of subsection (3), the passage, "the section formerly numbered as twenty-nine but now numbered as ninety,";

(d) by substituting for the words "shall be as set out in the Third Schedule to this Act" in the last two lines of subsection (3), the passage,

S. 29 now renumbered as s. 90 of the Administration Act, 1903-1954 reprinted in Vol. 9 as approved 21st June, 1955.

(a) shall be such as are declared by Parliament in Part I. of the Third Schedule to this Act, if the death occurred before the coming into operation of the Administration Act Amendment Act, 1956; or

(b) shall be such as are declared by Parliament in Part II. of the Third Schedule to this Act, if the death occurs after the coming into operation of the Administration Act Amendment Act, 1956;

(e) by substituting for the words, "section fifty-two" in line four of subsection (4), the passage, "the section formerly numbered as section fifty-two but now numbered as one hundred and fourteen,"; and

S. 52 now renumbered as s. 114 of the Administration Act, 1903-1954 reprinted in Vol. 9 as approved 21st June, 1955.

(f) by substituting for the words, "shall be as set out in the Fourth Schedule to this Act" in the last two lines of subsection (4), the passage,

(a) shall be such as are declared by Parliament in Part I. of the Fourth Schedule to this Act, if the death occurred before the coming into operation of the Administration Act Amendment Act, 1956; or

(b) shall be such as are declared by Parliament in Part II. of the Fourth Schedule to this Act, if the death occurs after the coming into operation of the Administration Act Amendment Act, 1956.

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

The First Schedule amended.

(a) by adding underneath the heading, "The First Schedule" in line one, the sub-heading,

*Part I.—Deceased Persons dying before the coming into operation of the Administration Act Amendment Act, 1956. ;*

and

Duty payable under ss. 69 and 69A (1) of the Administration Act, 1903-1954 reprinted in Vol. 9 as approved 21st June, 1955, and further amended by Act No. 62 of 1955 and by Administration Act Amendment Act, 1956.

(b) by adding after the words, "in this Schedule" being the last words in the First Schedule, the following passage:—

Duty payable under ss. 69 and 69A (2) of the Administration Act, 1903-1954 reprinted in Vol. 9 as approved 21st June, 1955, and further amended by Act No. 62 of 1955 and by the Administration Act Amendment Act, 1956.

*Part II.—Persons dying after the coming into operation of the Administration Act Amendment Act, 1956.*

The rate of duty declared by Parliament and imposed by this Act, and payable under the Assessment Act subject to the provisions and limitations referred to in section three of this Act, in respect of the several amounts set out in column 1 of the following table as the final balance of a deceased person's estate, is the rate set out in column 2 of the table opposite the amount in column 1 of the table.

TABLE.

Column 1.	Column 2.			
Amount of Final Balance.	Rate of Duty.			
£	£	s. d.	s. d.	£
0- 1,000	exempt.			
1,001- 5,000	1 6 for each complete £1 over 1,000			
5,001-10,000	300	0	0 plus 1 9	5,000
10,001-15,000	737	10	0 „ 2 4	10,000
15,001-20,000	1,320	16	8 „ 2 8	15,000
20,001-25,000	1,987	10	0 „ 3 0	20,000
25,001-30,000	2,737	10	0 „ 3 4	25,000
30,001-35,000	3,570	16	8 „ 3 8	30,000
35,001-40,000	4,487	10	0 „ 4 0	35,000
40,001-45,000	5,487	10	0 „ 4 4	40,000
45,001-50,000	6,570	16	8 „ 4 8	45,000
50,001-55,000	7,737	10	0 „ 5 0	50,000
55,001-60,000	8,987	10	0 „ 5 4	55,000
60,001-65,000	10,320	16	8 „ 5 8	60,000
65,001-70,000	11,737	10	0 „ 6 0	65,000
70,001-75,000	13,237	10	0 „ 6 4	70,000
over 75,000	14,820	16	8 „ 6 8	75,000

7. The Second Schedule to the principal Act is amended—

The Second  
Schedule  
amended

- (a) by adding underneath the heading, “The Second Schedule” in line one, the sub-heading—

*Part I.—Death of Settlor or other Person occurring before the coming into operation of the Administration Act Amendment Act, 1956. ;*

and

Duty chargeable under s. 85 of the Administration Act, 1903-1954 reprinted in Vol. 9 as approved 21st June, 1955 as further amended by Act No. 62 of 1955 and by the Administration Act, Amendment Act, 1956.

- (b) by adding after the words, “in this Schedule” being the last words in the Second Schedule, the following passage:—

*Part II.—Death of Settlor or other Person occurring after the coming into operation of the Administration Act Amendment Act, 1956.*

Duty payable under s. 85 of the Administration Act, 1903-1954 reprinted in Vol. 9 as approved 21st June, 1955, and further amended by Act No. 62 of 1955 and by the Administration Act Amendment Act, 1956.

The rate of duty declared by Parliament and imposed by this Act, and chargeable under the Assessment Act subject to the provisions and limitations referred to in section three of this Act, in respect of the several amounts set out in column 1 of the following table as the aggregate value of property disposed of by any settlement or

settlements, is the rate set out in column 2 of the table opposite the amount in column 1 of the table.

TABLE.

Column 1.	Column 2.				
Amount of Aggregate Value.	Rate of Duty.				
£	£	s. d.	s. d.	exempt.	£
0- 1,000				exempt.	
1,001- 5,000			1 6	for each complete £1 over	1,000
5,001-10,000	300	0	0 plus	1 9	5,000
10,001-15,000	737	10	0	" 2 4	10,000
15,001-20,000	1,320	16	8	" 2 8	15,000
20,001-25,000	1,987	10	0	" 3 0	20,000
25,001-30,000	2,737	10	0	" 3 4	25,000
30,001-35,000	3,570	16	8	" 3 8	30,000
35,001-40,000	4,487	10	0	" 4 0	35,000
40,001-45,000	5,487	10	0	" 4 4	40,000
45,001-50,000	6,570	16	8	" 4 8	45,000
50,001-55,000	7,737	10	0	" 5 0	50,000
55,001-60,000	8,987	10	0	" 5 4	55,000
60,001-65,000	10,320	16	8	" 5 8	60,000
65,001-70,000	11,737	10	0	" 6 0	65,000
70,001-75,000	13,237	10	0	" 6 4	70,000
over 75,000	14,820	16	8	" 6 8	75,000

The Third Schedule amended.

8. The Third Schedule to the principal Act is amended—

(a) by adding underneath the heading, "The Third Schedule" in line one, the sub-heading—

Duty chargeable under s. 90, formerly numbered as section 29, of the Administration Act, 1903-1954 reprinted in Vol. 9 as approved 21st June, 1955 and further amended by the Administration Act, Amendment Act, 1956.

*Part I.—Death occurring before the coming into operation of the Administration Act Amendment Act, 1956. ;*

- (b) by substituting for the words, "section twenty-nine" in line four of clause (1), the passage, "the section formerly numbered as twenty-nine and now numbered as ninety,"; and
- (c) by adding after the words, "in this Schedule" being the last words in the Third Schedule, the following passage:—

*Part II.—Death occurring after the coming into operation of the Administration Act Amendment Act, 1956.*

The rate of duty declared by Parliament and imposed by this Act and chargeable under the Assessment Act subject to the provisions and limitations referred to in section three of this Act, in respect of the several amounts set out in column 1 of the following table as the net present value of any increase accrued, or of any beneficial interest vested, received, accrued, or arisen, under any non-testamentary referred to in the section formerly numbered as twenty-nine and now numbered as ninety, of the Assessment Act, is the rate set out in column 2 of the table opposite the amount in column 1 of the table.

Duty chargeable under s. 90, formerly numbered as s. 29, of the Administration Act, 1903-1954 reprinted in Vol. 9 as approved 21st June, 1955 and further amended by the Administration Act Amendment Act, 1956.

TABLE.

Column 1.	Column 2.				
Net Present Value.	Rate of Duty.				
£	£	s. d.	s. d.	exempt.	£
0- 1,000					
1,001- 5,000			1 6		1,000
5,001-10,000	300 0	0 plus	1 9		5,000
10,001-15,000	737 10	0	2 4		10,000
15,001-20,000	1,320 16	8	2 8		15,000
20,001-25,000	1,987 10	0	3 0		20,000
25,001-30,000	2,737 10	0	3 4		25,000
30,001-35,000	3,570 16	8	3 8		30,000
35,001-40,000	4,487 10	0	4 0		35,000
40,001-45,000	5,487 10	0	4 4		40,000
45,001-50,000	6,570 16	8	4 8		45,000
50,001-55,000	7,737 10	0	5 0		50,000
55,001-60,000	8,987 10	0	5 4		55,000
60,001-65,000	10,320 16	8	5 8		60,000
65,001-70,000	11,737 10	0	6 0		65,000
70,001-75,000	13,237 10	0	6 4		70,000
over 75,000	14,820 16	8	6 8		75,000



The Fourth  
Schedule  
amended.

9. The Fourth Schedule to the principal Act is amended—

- (a) by adding underneath the heading, “The Fourth Schedule” in line one, the following subheading:—

Duty chargeable under s. 114 (2) of the Administration Act, 1903-1954 reprinted in Vol. 9 as approved 21st June, 1955 and further amended by the Administration Act Amendment Act, 1956.

*Part I.—Death of Member occurring before the coming into operation of the Administration Act Amendment Act, 1956. ;*

S. 52 now renumbered as s. 114 of the Administration Act, 1903-1954 reprinted in Vol. 9 as approved 21st June, 1955.

- (b) by substituting for the words, “section fifty-two” in line six of clause (1), the passage, “the section formerly numbered as fifty-two but now numbered as one hundred and fourteen,”; and

- (c) by adding after the passage, “exceeds £20,000” at the end of the Fourth Schedule, the passage,

Duty chargeable under s. 114 (2) of the Administration Act, 1903-1954 reprinted in Vol. 9 as approved 21st June, 1955 and further amended by the Administration Act Amendment Act, 1956.

*Part II.—Death of Member occurring after the coming into operation of the Administration Act Amendment Act, 1956.*

The rate of duty declared by Parliament and imposed by this Act and chargeable under the Assessment Act subject to the provisions and limitations referred to in section three of this Act in respect of the several amounts set out in column 1 of the following table as the net present value of the shares or stock held by a deceased

member at the date of his death, as ascertained in accordance with the provisions of subsection (2) of the section formerly numbered as fifty-two and now numbered as one hundred and fourteen, of the Assessment Act, is the rate set out in column 2 of the table opposite the amount set out in column 1 of the table.

TABLE.

Column 1.	Column 2.					
Present Net Value of Shares or Stock.	Rate of Duty.					
£	£	s.	d.	s.	d.	£
0- 1,000						
1,001- 5,000				1	6	exempt.
5,001-10,000	300	0	0	plus	1	9
10,001-15,000	737	10	0	"	2	4
15,001-20,000	1,320	16	8	"	2	8
20,001-25,000	1,987	10	0	"	3	0
25,001-30,000	2,737	10	0	"	3	4
30,001-35,000	3,570	16	8	"	3	8
35,001-40,000	4,487	10	0	"	4	0
40,001-45,000	5,487	10	0	"	4	4
45,001-50,000	6,570	16	8	"	4	8
50,001-55,000	7,737	10	0	"	5	0
55,001-60,000	8,987	10	0	"	5	4
60,001-65,000	10,320	16	8	"	5	8
65,001-70,000	11,737	10	0	"	6	0
70,001-75,000	13,237	10	0	"	6	4
over 75,000	14,820	16	8	"	6	8
						complete £1 over
						1,000
						5,000
						10,000
						15,000
						20,000
						25,000
						30,000
						35,000
						40,000
						45,000
						50,000
						55,000
						60,000
						65,000
						70,000
						75,000