

DEATH DUTIES (TAXING).

6° GEO. VI., No. XXV.

No. 25 of 1942.

AN ACT to amend the Death Duties (Taxing) Act, 1934-1941.

[Assented to 9th December, 1942.]

BE it enacted by the King'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.

1. This Act may be cited as the *Death Duties (Taxing) Act Amendment Act, 1942*, and shall be read as one with the *Death Duties (Taxing) Act, 1934-1941* (No. 29 of 1934 as amended by the Acts Nos. 17 of 1939 and 53 of 1941), hereinafter referred to as the principal Act.

Amendment of First Schedule of principal Act.

2. The proviso in paragraph (3) of the First Schedule of the principal Act is amended—

(a) by inserting after the word "King" in line four the words "or of any ally of Great Britain;"

(b) by deleting the words "For the purposes of this proviso the expression 'active service' means any service outside Australia as a member of any of the said forces" from the last three lines of the said proviso.

Amendment of Second Schedule of principal Act.

3. The proviso in paragraph (3) of the Second Schedule of the principal Act is amended—

(a) by inserting after the word "King" in line five the words "or of any ally of Great Britain;"

(b) by deleting the words "For the purposes of this proviso the expression 'active service' means any service outside Australia as a member of any of the said forces" from the last three lines of the said proviso.

Amendment of Third Schedule of principal Act.

4. The proviso in paragraph (3) of the Third Schedule of the principal Act is amended—

(a) by inserting after the word "King" in line eight the words "or of any ally of Great Britain;"

(b) by deleting the words "For the purposes of this proviso the expression 'active service' means any service outside Australia as a member of any of the said forces" from the last three lines of the said proviso.

5. The principal Act as amended by this Act may be cited as the Death Duties (Taxing) Act, 1934-1942.

Citation of
principal Act
as amended.
