

DEATH DUTIES (TAXING).

5° and 6° GEO. VI., No. LIII.

No. 53 of 1941.**AN ACT to amend the Death Duties (Taxing) Act, 1934-1939.**

[Assented to 15th January, 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:—

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

Short title.
of No. 17 of
1939, s. 6.

2. The First Schedule to the principal Act is amended by adding thereto a further proviso as follows:—

Amendment
of First
Schedule to
principal Act.

(3) Provided further, that in respect of the final balance of the estate of a deceased person who at the time of his death was a member of the naval, military, or air forces of His Majesty the King, or was a member of any medical corps nursing service attached to any of the forces aforesaid engaged on active service in connection with any war being waged between the Commonwealth of Australia and any other power and whose death is the result of such person being engaged on such active service aforesaid—

- (a) when such final balance does not exceed one thousand pounds, this Schedule shall not apply, and no duty shall be payable; and
- (b) when such final balance exceeds one thousand pounds, then, subject to paragraph (c) hereof, duty shall be assessed at one-half the rates declared in this schedule; and

- (c) when such final balance exceeds one thousand pounds, and, in so far as any beneficial interest passes to the widower, or widow, or the parent, or any issue of the deceased person, and such widower, widow, parent, or issue was at the date of the death of the deceased person a *bona fide* resident of and domiciled in Western Australia, duty shall be assessed in respect of such beneficial interest at one-quarter of the rates declared in this Schedule.

For the purposes of this proviso the expression "active service" means any service outside Australia as a member of any of the said forces.

Amendment
of Second
Schedule to
principal Act.

3. The Second Schedule to the principal Act is amended by adding thereto a further proviso as follows:—

(3) Provided further, that in respect of the property disposed of by any settlement or settlements made by a person who subsequently at the time of his death was a member of the naval, military, or air forces of His Majesty the King, or was a member of any medical corps nursing service attached to any of the forces aforesaid engaged on active service in connection with any war being waged between the Commonwealth of Australia and any other power and whose death is the result of such person being engaged on such active service aforesaid—

- (a) when the aggregate value of such property does not exceed one thousand pounds, this Schedule shall not apply and no duty shall be payable; and
- (b) when the aggregate value of such property exceeds one thousand pounds, then, subject to paragraph (c) hereof, duty shall be assessed at one-half of the rates declared in this Schedule; and
- (c) when the aggregate value of such property exceeds one thousand pounds, and, in so far as any beneficial interest passes to the widower or widow, or the parent, or any issue of the settlor under the settlement, and such widower, widow, parent, or

issue was at the date of the death of the settlor a *bona fide* resident of and domiciled in Western Australia, duty shall be assessed in respect of such beneficial interest at one-quarter of the rates declared in this Schedule.

For the purposes of this proviso the expression "active service" means any service outside Australia as a member of any of the said forces.

4. The Third Schedule to the principal Act is amended by adding thereto a further proviso as follows:—

Amendment
of Third
Schedule to
principal Act.

(3) Provided further, that in respect of any benefit accruing to or received by any person or of any interest arising under any other non-testamentary disposition within the meaning of section twenty-nine of the Assessment Act made by a person who subsequently at the time of his death was a member of the naval, military, or air forces of His Majesty the King, or was a member of any medical corps nursing service attached to any of the forces aforesaid engaged on active service in connection with any war being waged between the Commonwealth of Australia and any other power and whose death is the result of such person being engaged on such active service aforesaid—

- (a) when the value of such benefit or interest does not exceed one thousand pounds, this Schedule shall not apply and no duty shall be payable; and
- (b) when the value of such benefit or interest exceeds one thousand pounds, then, subject to paragraph (c) hereof, duty shall be assessed in respect of such benefit or interest at one-half of the rates declared in this Schedule; and
- (c) when the value of such benefit or interest exceeds one thousand pounds, and in so far as any benefit or interest accrues to or is received by or arises in favour of a person who is the widower, or widow, or the parent or issue of the deceased person from whom such benefit or interest is derived, and such widower, widow, parent, or issue was at

the date of the death of the deceased person a *bona fide* resident of and domiciled in Western Australia, duty shall be assessed in respect of such benefit or interest at one-quarter of the rates declared in this Schedule.

For the purposes of this proviso the expression "active service" means any service outside Australia as a member of any of the said forces.

Citation of
principal Act
as amended.

5. The principal Act as amended by this Act may be cited as the Death Duties (Taxing) Act, 1934-1941.
