

# ADMINISTRATION.

5° and 6° GEO. VI., No. LIII.

No. 52 of 1941.

**AN ACT** to amend the Administration Act, 1903-1939, as reprinted pursuant to the provisions of section seventy-seven of the Administration Act (Estate and Succession Duties) Amendment Act, 1934, and amended by the Act No. 24 of 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:—

Short title.  
cf. No. 24 of  
1939, s. 3.

1. This Act may be cited as the *Administration Act Amendment Act* (No. 2), 1941, and shall be read as one with the Administration Act, 1903-1939 (No. 13 of 1903, as amended by the Acts No. 29 of 1909; No. 9 of 1918; No. 13 of 1921; No. 29 of 1922, and No. 28 of 1934, and reprinted pursuant to section seventy-seven of the Act No. 28 of 1934 and thereafter amended by the Act No. 24 of 1939), hereinafter referred to as the principal Act.

Amendment  
of s. 98.

2. Section ninety-eight of the principal Act is amended, as follows:—

(a) by inserting at the commencement of the section after the figures "98" the words "subject to section ninety-eight A of this Act"; and

(b) by deleting from the section the second proviso thereto (inserted by section two of the Act No. 24 of 1939).

3. A section is inserted in the principal Act after section ninety-eight and as part of Division 7, as follows:— New section.

98A. (1) In this section the expression “deceased person” means a 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 and the expression “active service” means any service outside Australia as a member of any of the said forces. Reduction of duty in certain special cases.

(2) Notwithstanding anything to the contrary contained in section ninety-eight of this Act, the provisions hereinafter mentioned shall apply in respect of—

- (a) the final balance of the estate of a deceased person;
- (b) the property disposed of by any settlement or settlements made by a deceased person; and
- (c) the benefit accruing to or received by any person or any interest arising under any other non-testamentary disposition within the meaning of section twenty-nine of the Act No. 28 of 1934 made by a deceased person—

that is to say:—

- (i) when the final balance of the estate, or the aggregate value of the property disposed of by the settlement or settlements, or the value of the benefit or interest derived or arising under the non-testamentary disposition does not exceed one thousand pounds, the First, Second, and Third Schedules to the Death Duties (Taxing)

Act, 1934-1941 (No. 29 of 1934, as amended), shall not apply and no duty shall be payable;

- (ii) when the final balance of the estate, or the aggregate value of the property disposed of by the settlement or settlements, or the value of the benefit or interest derived or arising under the non-testamentary disposition exceeds one thousand pounds, then, subject to subparagraph (iii) hereof, duty shall be calculated so as to charge one-half of the rates which but for this paragraph and section ninety-eight of the Act would ordinarily be payable; and
- (iii) when the final balance of the estate, or the aggregate value of the property disposed of by the settlement or settlements, or the value of the benefit or interest derived or arising under the non-testamentary disposition exceeds one thousand pounds, and in so far as any beneficial interest in such estate or property passes from the deceased person to any person occupying towards the deceased person the relationship set forth in the Second Schedule to this Act, who was at the date of the death of the deceased person a *bona fide* resident of and domiciled in Western Australia, duty in respect of such beneficial interest shall be calculated so as to charge one-quarter of the rates which but for this paragraph and section ninety-eight of this Act would ordinarily be payable.

Citation of  
principal Act  
as amended.

4. The principal Act as amended by this Act may be cited as the Administration Act, 1903-1941.