

DEATH DUTIES (TAXING).

3° GEO. VI., No. XVII.

No. 17 of 1939.

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

[Assented to 22nd November, 1939.]

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, 1939*, and shall be read as one with the Death Duties (Taxing) Act, 1934 (No. 29 of 1934), hereinafter referred to as the principal Act. Short title.

2. The First Schedule to the principal Act is amended as follows:— Amendment of First Schedule to principal Act.

(a) by deleting the words and figures "Where such final balance exceeds £20,000 . . . 10 per cent.," in line forty-two of the said Schedule

and inserting in lieu thereof words and figures as follows:—

Where such final balance exceeds £20,000, a minimum rate of 10 per cent., increasing to a maximum rate of 20 per cent. by grade increases of $\frac{1}{2}$ per cent. for and in respect of every £5,000 by which such final balance exceeds £20,000;

- (b) by adding at the end of the proviso to the said Schedule the words “if the final balance of the estate of the deceased person does not exceed six thousand pounds.”

Amendment
of Second
Schedule to
principal Act.

3. The Second Schedule to the principal Act is amended as follows:—

- (a) by deleting the words and figures “Where such aggregate value exceeds £20,000 10 per cent.,” in the last line of paragraph (1) of the said Schedule, and inserting in lieu thereof words and figures as follows:—

Where such aggregate value exceeds £20,000, a minimum rate of 10 per cent. increasing to a maximum rate of 20 per cent. by grade increases of $\frac{1}{2}$ per cent. for and in respect of every £5,000 by which such aggregate value exceeds £20,000;

- (b) by adding at the end of the proviso contained in paragraph (2) of the said Schedule the words “if the aggregate value of the property disposed of by the settlement or settlements does not exceed six thousand pounds.”

Amendment
of Third
Schedule to
principal Act.

4. The Third Schedule to the principal Act is amended as follows:—

- (a) by deleting the words and figures “Where such value exceeds £20,000 10 per cent.,” in the last line of paragraph (1) of the said Schedule and inserting in lieu thereof words and figures as follows:—

Where such value exceeds £20,000, a minimum rate of 10 per cent. increasing to a maximum rate of 20 per cent. by grade increases of $\frac{1}{2}$ per cent. for and in respect of every £5,000 by which such value exceeds £20,000;

(b) by adding at the end of the proviso contained in paragraph (2) of the said Schedule the words "if the value of the property disposed of by the non-testamentary disposition does not exceed six thousand pounds."

5. The Fourth Schedule to the principal Act is amended by deleting therefrom the words and figures "Where the value of such share or interest as so ascertained exceeds £20,000 10 per cent.," in the last two lines of the said Schedule and inserting in lieu thereof words and figures as follows:—

Amendment
of Fourth
Schedule to
principal Act.

Where the value of such share or interest as so ascertained exceeds £20,000, a minimum rate of 10 per cent., increasing to a maximum rate of 20 per cent. by grade increases of $\frac{1}{2}$ per cent. for and in respect of every £5,000 by which the value of such share or interest exceeds £20,000.

6. The principal Act as amended by this Act may be cited as the Death Duties (Taxing) Act, 1934-1939.

Citation of
principal Act
as amended.