

DEATH DUTIES (TAXING).

25° GEO. V., No. XXVIII.

No. 29 of 1934.

AN ACT to impose duties on the Estates of deceased persons ; on certain Interests disposed of and accruing to beneficiaries under settlements and other non-testamentary dispositions; and on Shares of deceased shareholders in foreign companies carrying on business in Western Australia.

[Assented to 28th December, 1934.]

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, 1934*, and shall come into operation on a day to be fixed by proclamation. Short title and commencement.

2. The Administration Act (Estate and Succession Duties) Amendment Act, 1934 (hereinafter called "the Assessment Act"), shall be read as one with this Act. Reference to provisions of Assessment Act.

3. Subject to the provisions and limitations of the Assessment Act duties are imposed on— Imposition of duties generally:

- (a) the final balances of the estates of deceased persons; estate duty;
- (b) property disposed of by any settlement; settlement duty;
- (c) any benefit accruing or any interest arising or received under any other non-testamentary dispositions within the meaning of section twenty-nine of the Assessment Act; on other non-testamentary dispositions;

companies
duties.

(d) the shares or interests of deceased persons domiciled out of Western Australia in foreign companies carrying on business in Western Australia

at the rates declared by this Act.

Rates of duty :
estate duty :

4. (1.) The rates of duty payable on the final balances of the estates of deceased persons dying after the commencement of this Act shall be as set out in the First Schedule to this Act.

settlement duty :

(2.) The rates of duty payable in respect of all property, both real and personal, disposed of by any settlement within the meaning of the Assessment Act on the death of the settlor or other person on whose death the trusts or dispositions of the settlement take effect shall be as set out in the Second Schedule to this Act.

duty on other
non-testament-
ary disposi-
tions ;

(3.) The rates of duty payable in respect of the net present value of any benefit, beneficial interest, annuity, or other interest accruing to or received by or arising in favour of any person on the death of any other person, and which is chargeable with duty under the provisions of section twenty-nine of the Assessment Act shall be as set out in the Third Schedule to this Act.

company duty.

(4.) The rates of duty payable by a foreign company carrying on business in Western Australia in respect of the value as ascertained in accordance with subsection (2) of section fifty-two of the Assessment Act of the share or interest of any deceased person who was domiciled at the date of his death out of Western Australia, and who held any shares or interest in such company at the date of his death, shall be as set out in the Fourth Schedule to this Act.

THE FIRST SCHEDULE.

The rates of duty payable on the final balance of the estate of a deceased person:—

Where the final balance does not exceed £200	....	....	<i>Nil</i>
Where the final balance of such estate exceeds £200 but does not exceed £500	....	....	1 per cent.
Where such final balance exceeds £500 but does not exceed £1,000	....	....	2 per cent.
Where such final balance exceeds £1,000 but does not exceed £2,500	....	....	3 per cent.
Where such final balance exceeds £2,500 but does not exceed £4,500	....	....	4 per cent.
Where such final balance exceeds £4,500 but does not exceed £6,000	....	....	5 per cent.
Where such final balance exceeds £6,000 but does not exceed £7,000	....	....	6 per cent.
Where such final balance exceeds £7,000 but does not exceed £8,000	....	....	6 $\frac{2}{5}$ per cent.
Where such final balance exceeds £8,000 but does not exceed £9,000	....	....	6 $\frac{3}{5}$ per cent.
Where such final balance exceeds £9,000 but does not exceed £10,000	....	....	6 $\frac{4}{5}$ per cent.
Where such final balance exceeds £10,000 but does not exceed £11,000	....	....	7 $\frac{1}{5}$ per cent.
Where such final balance exceeds £11,000 but does not exceed £12,000	....	....	7 $\frac{2}{5}$ per cent.
Where such final balance exceeds £12,000 but does not exceed £13,000	....	....	7 $\frac{3}{5}$ per cent.
Where such final balance exceeds £13,000 but does not exceed £14,000	....	....	7 $\frac{4}{5}$ per cent.
Where such final balance exceeds £14,000 but does not exceed £15,000	....	....	8 $\frac{1}{5}$ per cent.
Where such final balance exceeds £15,000 but does not exceed £16,000	....	....	8 $\frac{2}{5}$ per cent.
Where such final balance exceeds £16,000 but does not exceed £17,000	....	....	8 $\frac{3}{5}$ per cent.
Where such final balance exceeds £17,000 but does not exceed £18,000	....	....	8 $\frac{4}{5}$ per cent.
Where such final balance exceeds £18,000 but does not exceed £19,000	....	....	9 per cent.
Where such final balance exceeds £19,000 but does not exceed £20,000	....	....	9 $\frac{1}{2}$ per cent.
Where such final balance exceeds £20,000	....	....	10 per cent.

(2) Provided that, in so far as any beneficial interest passes to the widower or widow, or the parent or any issue of the deceased person, and who was at the date of the death of the deceased a *bona fide* resident of and domiciled in Western Australia, duty shall be assessed in respect of such beneficial interest at one-half of the rates declared in this Schedule.

THE SECOND SCHEDULE.

Duties Payable in respect of any Settlement.

(1) The duties payable in respect of any property disposed of by any settlement or settlements shall be at the following rates :—

Where the aggregate value of the property disposed of by the settlement or settlements does not exceed £200	....	<i>nil</i>
Where such aggregate value exceeds £200 but does not exceed £500	....	1 per cent.
Where such aggregate value exceeds £500 but does not exceed £1,000	....	2 per cent.
Where such aggregate value exceeds £1,000 but does not exceed £2,500	....	3 per cent.
Where such aggregate value exceeds £2,500 but does not exceed £4,500	....	4 per cent.
Where such aggregate value exceeds £4,500 but does not exceed £6,000	....	5 per cent.
Where such aggregate value exceeds £6,000 but does not exceed £7,000	....	6 per cent.
Where such aggregate value exceeds £7,000 but does not exceed £8,000	....	6 $\frac{2}{5}$ per cent.
Where such aggregate value exceeds £8,000 but does not exceed £9,000	....	6 $\frac{3}{5}$ per cent.
Where such aggregate value exceeds £9,000 but does not exceed £10,000	....	6 $\frac{4}{5}$ per cent.
Where such aggregate value exceeds £10,000 but does not exceed £11,000	....	7 $\frac{1}{5}$ per cent.
Where such aggregate value exceeds £11,000 but does not exceed £12,000	....	7 $\frac{2}{5}$ per cent.
Where such aggregate value exceeds £12,000 but does not exceed £13,000	....	7 $\frac{3}{5}$ per cent.
Where such aggregate value exceeds £13,000 but does not exceed £14,000	....	7 $\frac{4}{5}$ per cent.
Where such aggregate value exceeds £14,000 but does not exceed £15,000	....	8 $\frac{1}{5}$ per cent.
Where such aggregate value exceeds £15,000 but does not exceed £16,000	....	8 $\frac{2}{5}$ per cent.
Where such aggregate value exceeds £16,000 but does not exceed £17,000	....	8 $\frac{3}{5}$ per cent.
Where such aggregate value exceeds £17,000 but does not exceed £18,000	....	8 $\frac{4}{5}$ per cent.
Where such aggregate value exceeds £18,000 but does not exceed £19,000	....	9 per cent.
Where such aggregate value exceeds £19,000 but does not exceed £20,000	....	9 $\frac{1}{2}$ per cent.
Where such aggregate value exceeds £20,000	....	10 per cent.

(2) Provided that, in so far as any beneficial interest passes to the widower or widow, or the parent or the issue of any settlor under any settlement, and who 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 half of the rates declared in this Schedule.

THE THIRD SCHEDULE.

Duties Payable in respect of other Non-testamentary Dispositions.

(1) The duties payable in respect of any benefit accruing to or received by any person, or interest arising under any other non-testamentary disposition within the meaning of section twenty-nine of the Assessment Act, shall be assessed on the net present value of such property or interest accruing at the following rates:—

Where the value of such interest does not exceed £200	Nil
Where the value of such interest exceeds £200 but does not exceed £500	1 per cent.
Where such value exceeds £500 but does not exceed £1,000	2 per cent.
Where such value exceeds £1,000 but does not exceed £2,500	3 per cent.
Where such value exceeds £2,500 but does not exceed £4,500	4 per cent.
Where such value exceeds £4,500 but does not exceed £6,000	5 per cent.
Where such value exceeds £6,000 but does not exceed £7,000	6 per cent.
Where such value exceeds £7,000 but does not exceed £8,000	6 $\frac{2}{3}$ per cent.
Where such value exceeds £8,000 but does not exceed £9,000	6 $\frac{3}{5}$ per cent.
Where such value exceeds £9,000 but does not exceed £10,000	6 $\frac{1}{5}$ per cent.
Where such value exceeds £10,000 but does not exceed £11,000	7 $\frac{1}{3}$ per cent.
Where such value exceeds £11,000 but does not exceed £12,000	7 $\frac{2}{5}$ per cent.
Where such value exceeds £12,000 but does not exceed £13,000	7 $\frac{3}{5}$ per cent.
Where such value exceeds £13,000 but does not exceed £14,000	7 $\frac{4}{5}$ per cent.
Where such value exceeds £14,000 but does not exceed £15,000	8 $\frac{1}{5}$ per cent.
Where such value exceeds £15,000 but does not exceed £16,000	8 $\frac{2}{5}$ per cent.
Where such value exceeds £16,000 but does not exceed £17,000	8 $\frac{3}{5}$ per cent.
Where such value exceeds £17,000 but does not exceed £18,000	8 $\frac{4}{5}$ per cent.
Where such value exceeds £18,000 but does not exceed £19,000	9 per cent.
Where such value exceeds £19,000 but does not exceed £20,000	9 $\frac{1}{2}$ per cent.
Where such value exceeds £20,000	10 per cent.

(2) Provided that, in so far as any beneficial interest accrues to or is received by or arises in favour of any person who is the widower or widow, or the parent or issue of the deceased person from whom such share or interest is derived, and who was a *bona fide* resident of and domiciled in Western Australia at the date of the death of the deceased, duty shall be assessed in respect of such beneficial interest, at one-half of the rates declared in this Schedule.

THE FOURTH SCHEDULE.

Duties payable by Foreign Companies carrying on Business in Western Australia in respect of the Share or Interest of a deceased Shareholder domiciled out of Western Australia at the date of his death.

(1) The duties payable in respect of the share or interest of a deceased person who was at the date of his death domiciled out of Western Australia, shall be payable on the net present value of the share or interest of such deceased person, as ascertained in accordance with the provisions of subsection (2) of section fifty-two of the Assessment Act and shall be at the following rates :—

Where the value of such share or interest as so ascertained does not exceed £1,000	Nil
Where the value of such share or interest as so ascertained exceeds £1,000 but does not exceed £2,500	3 per cent.
Where the value of such share or interest as so ascertained exceeds £2,500 but does not exceed £4,500	4 per cent.
Where the value of such share or interest as so ascertained exceeds £4,500 but does not exceed £6,000	5 per cent.
Where the value of such share or interest as so ascertained exceeds £6,000 but does not exceed £7,000	6 per cent.
Where the value of such share or interest as so ascertained exceeds £7,000 but does not exceed £8,000	6 $\frac{2}{5}$ per cent.
Where the value of such share or interest as so ascertained exceeds £8,000 but does not exceed £9,000	6 $\frac{3}{5}$ per cent.
Where the value of such share or interest as so ascertained exceeds £9,000 but does not exceed £10,000	6 $\frac{4}{5}$ per cent.
Where the value of such share or interest as so ascertained exceeds £10,000 but does not exceed £11,000....	7 $\frac{1}{5}$ per cent.
Where the value of such share or interest as so ascertained exceeds £11,000 but does not exceed £12,000	7 $\frac{2}{5}$ per cent.
Where the value of such share or interest as so ascertained exceeds £12,000 but does not exceed £13,000	7 $\frac{3}{5}$ per cent.
Where the value of such share or interest as so ascertained exceeds £13,000 but does not exceed £14,000	7 $\frac{4}{5}$ per cent.
Where the value of such share or interest as so ascertained exceeds £14,000 but does not exceed £15,000	8 $\frac{1}{5}$ per cent.
Where the value of such share or interest as so ascertained exceeds £15,000 but does not exceed £16,000	8 $\frac{2}{5}$ per cent.
Where the value of such share or interest as so ascertained exceeds £16,000 but does not exceed £17,000	8 $\frac{3}{5}$ per cent.
Where the value of such share or interest as so ascertained exceeds £17,000 but does not exceed £18,000	8 $\frac{4}{5}$ per cent.
Where the value of such share or interest as so ascertained exceeds £18,000 but does not exceed £19,000	9 per cent.
Where the value of such share or interest as so ascertained exceeds £19,000 but does not exceed £20,000	9 $\frac{1}{2}$ per cent.
Where the value of such share or interest as so ascertained exceeds £20,000	10 per cent.