



Western Australia

Administration Act 1903

Administration Act Regulations 1970

These regulations ceased to be of effect on 15 Dec 1997 (see *Statutes (Repeals and Minor Amendments) Act 1997* s. 5(2))

Administration Act Regulations 1970

Contents

1.	Citation	1
2.	Commencement	1
3.	Statement of assets and liabilities to be completed	1
4.	Statement to be filed within 6 months	1
5.	Commissioner may verify statement	1
6.	Commissioner's certificate	2
7.	Return relating to settlement	2
8.	Return of succession	2
9.	Commissioner may verify returns	3
10.	Evidence of age of beneficially entitled person	3
11.	Return of proceeds of policies paid out	3
12.	Return of proceeds of bank, etc., accounts	3
13.	Fees	3
14.	Commissioner may refuse payment undertaking	4
15.	Commissioner may correct documents	4
16.	Offence	4
17.	Master may require person's attendance	4
18.	No assessment for nominal accounts	5

Appendix

Notes

Compilation table	19
-------------------	----

Western Australia

Administration Act 1903

Administration Act Regulations 1970

1. Citation

These regulations may be cited as the *Administration Act Regulations 1970*¹.

2. Commencement

These regulations shall take effect on and from 1 January 1971.

3. Statement of assets and liabilities to be completed

Every executor, administrator or person required by law to do so shall complete a statement of assets and liabilities in accordance with Form 1 in the appendix, setting forth therein the full and true particulars and value of the estate of the deceased person specified in the statement and the particulars set forth in the statement shall be verified by affidavit.

4. Statement to be filed within 6 months

The statement of assets and liabilities referred to in regulation 3, shall be filed in the office of the Commissioner of State Taxation², within 6 months of the date of the death of the deceased person to whose estate the statement relates, for the purpose of having the duty assessed on that estate.

5. Commissioner may verify statement

The Commissioner of State Taxation² may require the production of all books, papers, vouchers and other documents that are in the custody or power of the person to whom the grant is made, for the purpose of vouching for the correctness of the

facts stated in the affidavit, verifying the particulars set forth in the statement of the assets and liabilities of the estate concerned and of affording the Commissioner any further information he may require relating to that estate.

6. Commissioner's certificate

When the duty assessed by the Commissioner of State Taxation² is paid, the Commissioner shall issue a certificate in accordance with Form 2 in the appendix but in any particular case may issue the certificate at any other time.

7. Return relating to settlement

The trustee or any person interested under a settlement shall, within the time prescribed under section 83 of the Act after the death of any person in respect of whose death the interest of any such person arises under that settlement, file with the Commissioner of State Taxation² a statement in accordance with Form 3 in the appendix within one month of the interest arising, together with the original settlement or a properly authenticated copy thereof, if the Commissioner is satisfied that the original cannot be produced by reason that it has been filed or registered in some other jurisdiction, together with an additional copy of the settlement for filing.

8. Return of succession

The statement to be filed by a person becoming beneficially entitled to any property charged with duty under section 90 of the Act, or by any trustee, guardian or committee in whom the property is vested, shall be in accordance with Form 4 in the appendix and shall contain such other particulars as the Commissioner of State Taxation² may require in the particular circumstances of the case.

9. Commissioner may verify returns

The Commissioner of State Taxation ² may require the production of any books, vouchers, letters, and documents and other particulars for the purpose of vouching for the correctness of the facts stated in any statement required to be filed under regulations 7 and 8.

10. Evidence of age of beneficially entitled person

Where any person succeeds to an annuity or life interest, that person shall disclose his age and shall, if required so to do by the Commissioner of State Taxation ², verify his age by production of a certificate of birth or other satisfactory evidence.

11. Return of proceeds of policies paid out

The return required to be furnished by life assurance companies or societies under section 120 of the Act shall be in accordance with Form 5 in the appendix.

12. Return of proceeds of bank, etc., accounts

The return required to be furnished by banks under section 139(2) of the Act shall be in accordance with Form 6 in the appendix.

13. Fees

The following fee is prescribed under section 128 of the Act in relation to the following matters:

- (a) for inspecting any statement filed for the purposes of Part V of the Act in the office of the Commissioner of State Taxation ² by any executor, administrator, or other person..... \$2.00 ;
- (b) for supplying a copy of any statement referred to in paragraph (a) in addition to the fee payable under that paragraph..... \$1.00 ;
- (c) for certifying the copy or extract of any

statement so referred to, to be a true copy or
extract thereof in addition to the fees payable
under paragraphs (a) and (b)..... \$1.00 .

14. Commissioner may refuse payment undertaking

The Commissioner of State Taxation ² is not bound to accept any undertaking for the payment of duty, and may require the whole of the duty payable to be paid before a certificate is issued in accordance with Form 2 in the appendix.

15. Commissioner may correct documents

The Commissioner of State Taxation ² may cause to be made on any completed forms, or on any accounts or returns furnished to him for the purposes of the Act, such additions, corrections, observations or directions as he thinks fit and which —

- (a) shall be made in a different coloured ink or type from the original document on which they have been made; and
- (b) shall be noted by the person making them or any of them.

16. Offence

A person who contravenes or fails to comply with any of the foregoing regulations is guilty of an offence.

Penalty: \$200.

17. Master may require person's attendance

- (1) Where probate or administration has been granted, the Master may by order under his hand, require any person to attend before him at such time and place as he may direct, for examination on oath for obtaining information to aid any executor or administrator or Public Trustee in carrying out any of the objects of the Act.

- (2) A person upon which any such order has been served who, without lawful excuse, neglects or falls to attend before the Master in accordance with the order or who refuses to answer any questions lawfully put to him at the examination is guilty of an offence.

Penalty: \$100.

18. No assessment for nominal accounts

An assessment of duty is not required to be raised for any amount not exceeding \$2.

Appendix

Appendix

Form No. 1

FORM P.D. 8

PAGE 1

WESTERN AUSTRALIA	ADMINISTRATION ACT 1903 Statement of Assets and Liabilities		FILE No. For Office Use Only.
Name of Deceased (Use block letters)	SURNAME	OTHER NAMES	Date of Death / /
Late of: (Address)	In the State of		Occupation:
Type of Estate	Testate or Intestate	(Strike out whichever does not apply)	
Address for Service of Notices (use block letters)			
INSTRUCTIONS — see also page 4			

I
of in the State of
Western Australia being duly sworn
make oath and say as follows: —

1. That the deceased was at time of death domiciled in the State of
2. That the Statement of Assets and Liabilities set out in this return and the accompanying schedules Nos. to contain a true statement of all and singular the real and personal estate of or to which the abovenamed deceased was at the time of death possessed or entitled or which is deemed to be part of the estate in accordance with the provisions of the Act and that all Statutory deductions and allowances have been claimed.
- [3. *deleted*]
4. That the deceased immediately preceding death did not hold property whatsoever as a joint tenant, — save and except that described in Schedule No.
5. That at the time of death the said deceased had not a general power of appointment by deed or will over any property whatsoever, — save and except that described in Schedule No.
6. That the deceased had not during his/her lifetime made any settlement under which he/she had any interest of any kind and such interest NOT being surrendered more than 3 years before death, — save and except that described in Schedule No.
7. That the deceased had not at the time of his/her death a beneficial interest in property being a beneficial interest which by virtue of a settlement or agreement made by him/her passed or accrued on or after his/her death to or devolved on or after his/her death, upon any other person, — save and except that described in Schedule No.

8. That the following persons are beneficially entitled in distribution to the estate of the said deceased: (If space insufficient attach a Schedule)

Name of Beneficiary	Relationship to deceased	Dependant "Yes or No"	Date of Birth of Life Tenants/ Annuitants

Sworn by the said
at
in the State of Western Australia this
day of 20
Before me

}

A Commissioner of the Supreme Court of Western Australia to administer oaths.

Appendix

PAGE 2

STATEMENT OF ASSETS AND LIABILITIES

Schedules MUST show full details of type, nature and register of Assets and be supported by valuations where applicable or requested.

ASSETS	Schedule No.	Value \$	For Office Use Only
(A) W.A. ESTATE			
REAL ESTATE — attach Schedule			
PERSONAL ESTATE comprising: —			
Leasehold Estate — attach Schedule			
Rents due or accrued at date of death — attach Schedule			
Money in hand or house			
Money in Bank, Building Society, Credit Union			
Including accrued Interest — attach Schedule			
Life insurance policies and Bonuses — attach Schedule			
Debentures or similar securities, plus accrued interest — attach Schedule			
Shares in Companies plus dividends uncollected at death — attach Schedule			
Mortgages plus accrued interest — attach Schedule			
Debts due to the estate — attach Schedule			
Furniture and Household Effects — attach Schedule (see page 3)			
Watches, trinkets, jewellery, clothing and similar items — attach Schedule (see page 3)			
Motor cars, vehicles — attach Schedule			
Farming Implements, Tools, Plant and similar items — attach Schedule			
Stock in shop or business — attach Schedule			
Goodwill of Trade or business — attach Schedule			
Livestock — attach Schedule			
Crops and Fallow — attach Schedule			
Number and value of bushels in Grain Pools — attach Schedule			
Interest in Partnership — attach Schedule			
Interest in a deceased person's estate — attach Schedule			
Joint Tenancy etc., as per Affidavit — attach Schedule			
Other personal property not included above — attach Schedule			
TOTAL W.A. ESTATE			
Less Western Australian Liabilities attach schedule			
Funeral Allowance (as per page 3)			
NET TOTAL W.A. ASSETS			

Appendix

(B) EX W.A. ESTATE	REFER TO INSTRUCTION No. 5 PAGE 4	\$		
REAL — As per schedule	NET			
PERSONAL — As per schedule	NET			
NOTIONAL — As per schedule	NET			
TOTAL NET ESTATE EX. W.A.				
		TOTAL NET ESTATE		

OFFICE USE ONLY

- | | |
|---|---|
| <p>1. I certify the final balance
to be \$.....
<u>Asst. Commissioner (Probate Duties)</u></p> <p>2. I certify the amended final balance
to be \$.....
<u>Asst. Commissioner (Probate Duties)</u></p> | <p>3. I certify the amended final balance
to be \$.....
<u>Asst. Commissioner (Probate Duties)</u></p> <p>4. I certify the amended final balance
to be \$.....
<u>Asst. Commissioner (Probate Duties)</u></p> |
|---|---|

Appendix

ALLOWANCES

Details to be supplied where allowance is claimed

FUNERAL ALLOWANCE (Refer section 69C) Amount of Funeral Expenses \$..... Less benefits or Other Recoups received from..... \$..... Net Claim \$.....		FURNITURE AND PERSONAL EFFECTS Value as per attached schedule \$..... Less deduction section 69F \$..... Net Claim \$.....	
--	--	--	--

QUICK SUCCESSION (refer section 136A)

OFFICE USE ONLY

Details of Predecessor:

File No. /

- (i) Full Name.....
 Surname Other Names
- (ii) Relationship to Deceased.....
- (iii) Date of Death of Predecessor.....
- (iv) Value of Bequest Devise or Legacy received from Estate of Predecessor
 Details of Calculation of Claim (Attach Schedule if necessary) \$.....
 Less proportion of Testamentary Expenses paid \$.....

 Net Value of Claim \$.....
- (v) Percentage Applicable:.....% of \$..... = \$.....

OFFICE USE ONLY

I certify the amount (1) on which a refund is payable to be \$..... and the duty refundable to be \$..... OR (2) refundable in accordance with section 99 to be \$..... 70A Asst. Commissioner (Probate Duties)	I certify the amount (1) on which a refund is payable to be \$..... and the duty refundable to be \$..... OR (2) refundable in accordance with section 99 to be \$..... 70A Asst. Commissioner (Probate Duties)	I certify the amount (1) on which a refund is payable to be \$..... and the duty refundable to be \$..... OR (2) refundable in accordance with section 99 to be \$..... 70A Asst. Commissioner (Probate Duties)
---	---	---

OFFICE USE ONLY

ASSESSMENTS

PAYMENTS OR REFUNDS

DATE	AMOUNT		DATE	RECEIPT No.	AMOUNT		Initial
	\$	c			\$	c	
...../...../.....		/...../.....				
...../...../.....		/...../.....				
...../...../.....		/...../.....				
...../...../.....		/...../.....				
...../...../.....		/...../.....				
...../...../.....		/...../.....				

PAGE 4 INSTRUCTIONS TO PERSONS COMPLETING RETURN

A. GENERAL INSTRUCTIONS

- (1) Care should be taken to include all the assets and liabilities of the estate as failure to include any asset or part of the estate of a deceased person renders the Administrator liable to a penalty.
- (2) *Furnish with this return* —
 - (a) A certified copy of the Will (if any) of the deceased, and all Codicils.
 - (b) A certified copy of the Death Certificate.
 - (c) A certified copy of every Settlement made by the deceased.

B. INSTRUCTIONS FOR COMPLETING STATEMENT OF ASSETS AND LIABILITIES.

- (1) Show full details of the various assets and liabilities in numbered schedules and attach schedules to the return.
Attach valuations where applicable.

(2) *Real Estate* —

- (a) Give references to Titles and full description of each parcel.
- (b) Furnish a copy of any valuations obtained or show full details of the nature and value of all improvements.

(3) *Leasehold Estate* —

Particulars should be included in a schedule as to the term, rental, improvements, covenants and the basis of valuation, together with a copy of any valuation.

(4) *Beneficial Interest in Real Estate or Personal Property* —

Include in a schedule showing whether held as a Joint Tenant or a Tenant in Common, the value of the deceased's interest, date of creation thereof and if such date was within 3 years of the date of death, the amount contributed by each Joint Owner.

(5) *Foreign Domicile* —

(i) Personal property, wherever situated, must be shown if the deceased was domiciled in Western Australia. If the deceased was not domiciled in Western Australia the Real and Personal property in Western Australia only is to be stated in Part (A) on page 2, including debts, money and choses in action receivable or recoverable by the Administrator in Western Australia.

(ii) Show separately in Part (B) on page 2, the Real and Personal property (and any liabilities charged thereon) and Notional property in any other State or Territory of the Commonwealth of Australia or that property situated outside the Commonwealth (attach schedule showing full particulars).

(6) *Money in Bank, Building Society or Credit Union* —

State the name(s) of the Bank(s) Building Society or Credit Union in which money is held and the amount in each account (including interest to the date of death). State also the dates and periods of Fixed Deposits, the rate of interest and the amount of interest accrued to date of death.

[(7) deleted]

(8) Dates of Birth of Life Tenants and Annuitants and whether "dependent" (for definition of dependent refer — section 69E(3) of the Administration Act and paragraph (4) of Part IV of the Death Duties (Taxing) Act) should be included in Item 8 of page 1 or submitted in the form of an appropriate schedule.

Note: Any person making a false statement shall be liable to imprisonment for a period not exceeding 3 years and to a fine not exceeding \$200. (see section 130).

DATE RECEIVED :

FILED BY :

[Form 1 amended in Gazette 4 Feb 2003 p. 327.]

Appendix

Form 2
STATE TAXATION DEPARTMENT³
WESTERN AUSTRALIA

PROBATE DUTIES DIVISION

Certificate under section 119 of the *Administration Act 1903*

I HEREBY CONSENT to registration, transfers, dealing in respect of: —

standing at date of death in the name of.....deceased.

COMMISSIONER OF STATE TAXATION Date.....

This Certificate is of no effect unless it bears the imprint
of the Probate Duties Division Seal

Form No. 3

ADMINISTRATION ACT 1903

Return Relating to Settlement

In the matter of _____, of _____, in the State of _____,
deceased, who died at _____ on the _____ day of _____, 20____,
and

In the matter of a settlement made by _____ of _____, on
the _____ day of _____, 20____.

I, _____, of _____, in the State of
Western Australia, make oath and say as follows: —

(1) That _____, of _____, in the State of _____,
executed or made the following settlements on the following dates: —

- (i)
- (ii)
- (iii)

(2) I am the trustee of the said settlements (or I am a beneficiary under the
said settlement of _____).

(3) The said settlements are hereto annexed and marked with the letters
respectively.

(4) Particulars of the property comprised in or disposed of by the said
settlements, together with the value thereof are truly set out in the first part of
the Schedule hereto.

(5) That _____ the settlor of the property comprised in or
disposed of by the said settlements died on the _____ day of _____,
20____.

(6) That I have set forth in the second part of the Schedule particulars of the
property subject to the trusts or dispositions of the settlement, together with the
names, addresses, and occupations of the several persons beneficially entitled
under the said settlements.

(7) The following persons entitled under the said settlements were at the
date of the death of the settlor *bona fide* residents of and domiciled in Western
Australia: —

THE SCHEDULE

First Part

Particulars of the Property comprised in or disposed of by the Settlements	Value at date of Death of Settlor or other Person on or after whose Death Trusts
---	---

Appendix

	or Dispositions take effect

Second Part

Particulars of Property	Beneficiary			Value of Share	Relationship to Settlor
	Name	Address	Occupation		

Sworn at _____, in Western Australia, }
 this _____ day of _____, 20 }
 before me: —

A Commissioner of the Supreme Court of
 Western Australia to administer Oaths.

I certify the amount chargeable with duty to be \$.....

ASST. COMMISSIONER (PROBATE DUTIES)

Form No. 4

ADMINISTRATION ACT 1903

Return of Succession

In the matter of a succession to certain property taking place on the death of
 , of , in the State of Western Australia.

I, , of , in the State of Western Australia,
 make oath and say as follows: —

1. That on the day of20.....,
 became beneficially entitled in succession under a
 non-testamentary disposition to the following property: —

(Here set out particulars of the property and succession, according to the
 following heads)

Heading	Particulars of Property	Value
(a) by reason of an increase in benefit accruing to by the extinction or determination of a charge, encumbrance, estate, or interest determinable by the death of or at any period ascertainable by reference to the death of any person.		
(b) by reason of the death of who was the joint owner with the said of the property herein described.		
(c) as donee of a policy of life assurance effected by the said on his life.		
(d) as recipient of the beneficial interest on a policy of life assurance effected by on the life of the said deceased, the premiums on which policy were paid or partly paid by the deceased.		
(e) as the surviving person entitled to an annuity or other interest purchased or effected or partly purchased or effected by the deceased (in concert with).		

Appendix

2. That the following persons beneficially entitled under such non-testamentary dispositions were at the date of the death of the said deceased *BONA FIDE* resident of and domiciled in Western Australia: —

Sworn at this day }
of , 20 before me: — }

A Commissioner of the Supreme Court of
Western Australia to administer Oaths.

I certify the amount chargeable with duty to be \$.....

Asst. Commissioner (Probate Duties).

Form No. 5

ADMINISTRATION ACT 1903

Return of proceeds of Policies paid out by _____ for month of _____,
20 ____ .

Name of Assured	Date of Death	Amount Paid \$	How Policy held*	To whom Proceeds paid, Address, and relationship to the deceased

* State whether policy held in joint tenancy, and, if so, with whom. If the policy was transferred, state to whom transferred and the date of such transfer. Given the class of policy: — E.G. — “O.L.” — means a policy held by the deceased on his own life. “L.O.A.” — means a policy held by another person on the life of the deceased. “J.O.L.” — means a policy held by the deceased and another person jointly on his own life. “J.L.O.A.” — means a policy held jointly by other persons on the life of the deceased. “Section 94” — means a policy under the provisions of section 94 of the Life Insurance Act.

Appendix

Form No. 6

ADMINISTRATION ACT 1903

(Section 139)

**RETURN OF PROCEEDS OF BANK AND BUILDING SOCIETY
ACCOUNTS**

Paid out by for Month of 20.....

Name in Full of Deceased Depositor	Date of Death	Amount Paid	To Whom Proceeds Paid, Address, and Relationship to Deceased

[Appendix amended in Gazette 4 Feb 2003 p. 327.]

Notes

- ¹ This reprint is a compilation as at 7 November 2003 of the *Administration Act Regulations 1970* and includes the amendments made by the other written laws referred to in the following table. The table also contains information about any reprint.

Compilation table

Citation	Gazettal	Commencement
<i>Administration Act Regulations 1970</i>	30 Dec 1970 p. 3871-9	1 Jan 1971 (see r. 2)
<i>Administration Act Amendment Regulations 2002</i>	4 Feb 2003 p. 326-7	4 Feb 2003
Reprint 1: The <i>Administration Act Regulations 1970</i> as at 7 Nov 2003 (includes amendments listed above)		
These regulations ceased to be of effect on 15 Dec 1997 (see <i>Statutes (Repeals and Minor Amendments) Act 1997 s. 5(2)</i>)		

- ² Under the *Alteration of Statutory Designations Order (No. 2) 1996* a reference in any law to the Commissioner of State Taxation is read and construed as a reference to the Commissioner of State Revenue.
- ³ Under the *Alteration of Statutory Designations Order (No. 3) 2001* a reference in any law to the State Taxation Department is read and construed as a reference to the Department of Treasury and Finance.