

DEATH DUTY ASSESSMENT.

No. 79 of 1974.

AN ACT to amend the Death Duty Assessment Act, 1973.

[Assented to 10th December, 1974.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the *Death Duty Assessment Act Amendment Act, 1974*.

Short
title and
citation.

(2) In this Act the Death Duty Assessment Act, 1973 is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Death Duty Assessment Act, 1973-1974.

Section 3
amended.

2. Section 3 of the principal Act is amended—

- (a) by substituting for the passage “Subject to subsection (4) of this section, this” in line one of subsection (3), the word “This”; and
- (b) by repealing subsection (4).

Section 10
amended.

3. Section 10 of the principal Act is amended—

- (a) by deleting paragraph (o) of subsection (2);
- (b) by repealing subsections (7), (8) and (9);
- (c) by substituting for paragraph (c) of subsection (10) a paragraph as follows—

(c) Paragraph (p) of subsection (2) of this section does not apply in relation to any agreement, contract, obligation, engagement, transaction or act entered into or done before the date of the coming into operation of the Death Duty Assessment Act Amendment Act, 1974 for the purpose of avoiding or mitigating the effect or operation of paragraph (o) of that subsection as enacted before that date. ; and

- (d) by adding after the word “section” in the second last line of paragraph (d) of subsection (10), the passage “as enacted before the date of the coming into operation of the Death Duty Assessment Act Amendment Act, 1974”.

Section 26
amended.

4. Section 26 of the principal Act is amended by substituting for the passage “paragraphs (o) or” in lines three and four of subsection (1), the word “paragraph”.