

DEATH DUTIES (TAXING).

No. 115 of 1976.

AN ACT to amend the *Death Duties (Taxing) Act, 1934-1966.*

[Assented to 10th December, 1970.]

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:—

Short title
and citation.

1. (1) This Act may be cited as the *Death Duties (Taxing) Act Amendment Act, 1970.*

Reprinted as
approved for
reprint 14th
July, 1966
and amended
by Act No.
56 of 1966.

(2) In this Act the *Death Duties (Taxing) Act, 1934-1966*, is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the *Death Duties (Taxing) Act, 1934-1970.*

2. Subsection (1) of section 4 of the principal Act is amended—

amendment
to s. 4.
(Rates of
duty; estate
duty.)

- (a) by deleting the word “or” immediately following the passage “Act;” in the last line of paragraph (c);
- (b) by substituting for the passage “Act.” in the last line of paragraph (d) the passage “Act; or”; and
- (c) by adding after paragraph (d) a paragraph as follows—
 - (e) dying on or after the first day of July, nineteen hundred and seventy, shall be such as are declared by Parliament in Part V of the First Schedule to this Act. .

3. The First Schedule to the principal Act is amended by adding after Part IV, a Part as follows—

First
Schedule
amended.

Part V.—Persons dying on or after the first day of July, nineteen hundred and seventy.

The rates of duty declared by Parliament and imposed by this Act in respect of any final balance of the estate of a deceased person dying on or after the first day of July, nineteen hundred and seventy, shall—

- (a) where the final balance passes to the widow, widower, children, other issue, or step children of the deceased person or ex-nuptial children of the deceased person if that person is a female, or wholly dependent parents of the deceased person, be the rates set out in Table 1 appended to this paragraph;
- (b) where the final balance passes to brothers, sisters, or parents of the deceased person, be the rates set out in Table 3 in Part IV of the First Schedule to this Act;

(c) where the final balance passes to any person not being a person referred to in subparagraph (a) or (b) of this paragraph, or to any body corporate or unincorporate, be the rates set out in Table 4 in Part IV of the First Schedule to this Act.

TABLE 1.

Widow, widower, children, other issue or step children of the deceased person or ex-nuptial children of the deceased person if that person is a female, or wholly dependent parents of the deceased person.

Where the final balance		The duty payable shall be :—						
Exceeds	Does not exceed							
\$	\$							
0	15,000	Nil						
15,000	20,000		9 cents for each \$1 in excess of				\$15,000	
20,000	30,000	\$450	plus	11	"	"	"	\$20,000
30,000	50,000	\$1,550	"	13	"	"	"	\$30,000
50,000	70,000	\$4,150	"	16	"	"	"	\$50,000
70,000	90,000	\$7,350	"	20	"	"	"	\$70,000
90,000	110,000	\$11,350	"	24	"	"	"	\$90,000
110,000	130,000	\$16,150	"	28	"	"	"	\$110,000
130,000	150,000	\$21,750	"	32	"	"	"	\$130,000
150,000	170,000	\$28,150	"	38	"	"	"	\$150,000
170,000	203,750	\$35,750	"	45	"	"	"	\$170,000

and where the final balance exceeds \$203,750 the duty shall be \$25 per centum of that final balance.