

DEATH DUTIES (TAXING).

No. 107 of 1965.

AN ACT to amend the Death Duties (Taxing)
Act, 1934-1961.

[Assented to 17th December, 1965.]

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 Duties (Taxing) Act Amendment Act, 1965.*

Short title
and citation.

(2) In this Act the Death Duties (Taxing) Act, 1934-1961, is referred to as the principal Act.

Reprinted in
Vol. 17 of the
Reprinted
Acts.
Approved for
reprint 28th
February,
1961, and
amended by
Act No. 66
of 1961.

(3) The principal Act as amended by this Act may be cited as the Death Duties (Taxing) Act, 1934-1965.

Commence-
ment.

2. This Act shall come into operation on the fourteenth day of February, one thousand nine hundred and sixty-six.

First
Schedule
amended.

3. The First Schedule to the principal Act is amended—

(a) by substituting for the first paragraph of Part I, the following paragraph—

(1) The duty payable on the final balance of the estate of a deceased person shall be at the following rates:—

Where that final balance—

does not exceed \$400	Nil.
exceeds \$400, but does not exceed \$1,000	1 per cent.
exceeds \$1,000, but does not exceed \$2,000	2 per cent.
exceeds \$2,000, but does not exceed \$5,000	3 per cent.
exceeds \$5,000, but does not exceed \$9,000	4 per cent.
exceeds \$9,000, but does not exceed \$12,000	5 per cent.
exceeds \$12,000, but does not exceed \$14,000	6 per cent.
exceeds \$14,000, but does not exceed \$16,000	6½ per cent.
exceeds \$16,000, but does not exceed \$18,000	6¾ per cent.
exceeds \$18,000, but does not exceed \$20,000	6⅞ per cent.
exceeds \$20,000, but does not exceed \$22,000	7¼ per cent.
exceeds \$22,000, but does not exceed \$24,000	7½ per cent.
exceeds \$24,000, but does not exceed \$26,000	7¾ per cent.
exceeds \$26,000, but does not exceed \$28,000	7⅞ per cent.
exceeds \$28,000, but does not exceed \$30,000	8¼ per cent.
exceeds \$30,000, but does not exceed \$32,000	8½ per cent.
exceeds \$32,000, but does not exceed \$34,000	8¾ per cent.
exceeds \$34,000, but does not exceed \$36,000	8⅞ per cent.
exceeds \$36,000, but does not exceed \$38,000	9 per cent.
exceeds \$38,000, but does not exceed \$40,000	9½ per cent.
exceeds \$40,000—a minimum rate of 10 per cent. increasing to a maximum of 20 per cent. by grade increases of ½ per cent. for and in respect of every \$10,000 by which such final balance exceeds \$40,000. ;	

(b) by substituting for the words, “six thousand pounds” in the last line of paragraph (2) of Part I, the words, “twelve thousand dollars”;

(c) by substituting for the words, “one thousand pounds” in each of subparagraphs (a), (b) and (c) of paragraph (3) of Part I, the words, “two thousand dollars”, in each case;

(d) by substituting for the Table in Part II, the following Table—

TABLE.

Column 1. <i>Final Balance.</i>		Column 2. <i>Rate of Duty.</i>		
\$		\$	c	\$
Exceed- ing	Not Exceed- ing	Exempt.		
	2,000	7½ for each complete \$1 over		
2,000-	10,000			2,000
10,000-	20,000	600.00	plus 8½	10,000
20,000-	30,000	1,475.00	" 11½	20,000
30,000-	40,000	2,641.66½	" 13½	30,000
40,000-	50,000	3,975.00	" 15	40,000
50,000-	60,000	5,475.00	" 16½	50,000
60,000-	70,000	7,141.66½	" 18½	60,000
70,000-	80,000	8,975.00	" 20	70,000
80,000-	90,000	10,975.00	" 21½	80,000
90,000-	100,000	13,141.66½	" 23½	90,000
100,000-	110,000	15,475.00	" 25	100,000
110,000-	120,000	17,975.00	" 26½	110,000
120,000-	130,000	20,641.66½	" 28½	120,000
130,000-	140,000	23,475.00	" 30	130,000
140,000-	150,000	26,475.00	" 31½	140,000
150,000-		29,641.66½	" 33½	150,000

(e) by substituting for Tables 1, 2, 3 and 4 of Part III, the following Tables—

TABLE 1.

Where the amount of the final balance does not exceed twelve thousand dollars, the rates of duty shall be as follows:—

Column 1. <i>Amount of Final Balance.</i>		Column 2. <i>Rate of Duty.</i>		
\$		\$	c	\$
Exceed- ing	Not Exceed- ing	Exempt.		
	5,000	3½ for each complete \$1 over		
5,000-	10,000			5,000
10,000-	12,000	187.50	plus 4½	10,000

TABLE 2.

Where the amount of the final balance exceeds twelve thousand dollars but does not exceed sixteen thousand dollars, the rates of duty shall be as follows:—

Column 1. <i>Amount of Final Balance.</i>		Column 2. <i>Rate of Duty.</i>		
\$		\$	c	\$
Exceed- ing	Not Exceed- ing	Exempt.		
	4,250	5 for each complete \$1 over		
4,250-	10,000			4,250
10,000-	16,000	287.50	plus 5½	10,000

TABLE 3.

Where the amount of the final balance exceeds sixteen thousand dollars but does not exceed twenty thousand dollars, the rates of duty shall be as follows:—

Column 1. Amount of Final Balance.	Column 2. Rate of Duty.
\$	\$
Exceed- Not ing Exceed- ing	
4,000	Exempt.
4,000- 10,000	5½ for each complete \$1 over
10,000- 20,000	337.50 plus 6 9/16 „ „ 10,000

TABLE 4.

Where the amount of the final balance exceeds twenty thousand dollars, the rates of duty shall be as follows:—

Column 1. Amount of Final Balance.	Column 2. Rate of Duty.
\$	\$
Exceed- Not ing Exceed- ing	
3,500	Exempt.
3,500- 10,000	7½ for each complete \$1 over
10,000- 20,000	487.50 plus 8½ „ „ 10,000
20,000- 30,000	1,362.50 „ 11½ „ „ 20,000
30,000- 40,000	2,529.16½ „ 13½ „ „ 30,000
40,000- 50,000	3,862.50 „ 15 „ „ 40,000
50,000- 60,000	5,362.50 „ 16½ „ „ 50,000
60,000- 70,000	7,029.16½ „ 18½ „ „ 60,000
70,000- 80,000	8,862.50 „ 20 „ „ 70,000
80,000- 90,000	10,862.50 „ 21½ „ „ 80,000
90,000-100,000	13,029.16½ „ 23½ „ „ 90,000
100,000-110,000	15,362.50 „ 25 „ „ 100,000
110,000-120,000	17,862.50 „ 26½ „ „ 110,000
120,000-130,000	20,529.16½ „ 28½ „ „ 120,000
130,000-140,000	23,362.50 „ 30 „ „ 130,000
140,000-150,000	26,362.50 „ 31½ „ „ 140,000
150,000-	29,529.16½ „ 33½ „ „ 150,000

Second
Schedule
amended.

4. The Second Schedule to the principal Act is amended—

(a) by substituting for paragraph (1) of Part I, the following paragraph—

(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 \$400	Nil.
exceeds \$400, but does not exceed \$1,000	1 per cent.
exceeds \$1,000, but does not exceed \$2,000	2 per cent.
exceeds \$2,000, but does not exceed \$5,000	3 per cent.

exceeds \$5,000, but does not exceed \$9,000	4	per cent.
exceeds \$9,000, but does not exceed \$12,000	5	per cent.
exceeds \$12,000, but does not exceed \$14,000	6	per cent.
exceeds \$14,000, but does not exceed \$16,000	6 $\frac{2}{3}$	per cent.
exceeds \$16,000, but does not exceed \$18,000	6 $\frac{2}{3}$	per cent.
exceeds \$18,000, but does not exceed \$20,000	6 $\frac{1}{2}$	per cent.
exceeds \$20,000, but does not exceed \$22,000	7 $\frac{1}{2}$	per cent.
exceeds \$22,000, but does not exceed \$24,000	7 $\frac{2}{3}$	per cent.
exceeds \$24,000, but does not exceed \$26,000	7 $\frac{2}{3}$	per cent.
exceeds \$26,000, but does not exceed \$28,000	7 $\frac{2}{3}$	per cent.
exceeds \$28,000, but does not exceed \$30,000	8 $\frac{1}{3}$	per cent.
exceeds \$30,000, but does not exceed \$32,000	8 $\frac{2}{3}$	per cent.
exceeds \$32,000, but does not exceed \$34,000	8 $\frac{2}{3}$	per cent.
exceeds \$34,000, but does not exceed \$36,000	8 $\frac{2}{3}$	per cent.
exceeds \$36,000, but does not exceed \$38,000	9	per cent.
exceeds \$38,000, but does not exceed \$40,000	9 $\frac{1}{2}$	per cent.
exceeds \$40,000—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 \$10,000 by which such aggregate value exceeds \$40,000. ;		

(b) by substituting for the words, "six thousand pounds" in the last line of paragraph (2) of Part I, the words, "twelve thousand dollars";

(c) by substituting for the words, "one thousand pounds" in each of subparagraphs (a), (b) and (c) of paragraph (3) of Part I, the words, "two thousand dollars", in each case; and

(d) by substituting for the Table in Part II, the following Table—

TABLE.

Column 1. Amount of Aggregate Value.		Column 2. Rate of Duty.		
\$		\$	c	\$
Exceed- ing	Not Exceed- ing	Exempt.		
	2,000	7 $\frac{1}{2}$ for each complete \$1 over		
2,000-	10,000			2,000
10,000-	20,000	600.00	plus 8 $\frac{1}{4}$	10,000
20,000-	30,000	1,475.00	" 11 $\frac{3}{4}$	20,000
30,000-	40,000	2,641.66 $\frac{2}{3}$	" 13 $\frac{1}{2}$	30,000
40,000-	50,000	3,975.00	" 15	40,000
50,000-	60,000	5,475.00	" 16 $\frac{2}{3}$	50,000
60,000-	70,000	7,141.66 $\frac{2}{3}$	" 18 $\frac{1}{2}$	60,000
70,000-	80,000	8,975.00	" 20	70,000
80,000-	90,000	10,975.00	" 21 $\frac{3}{4}$	80,000
90,000-	100,000	13,141.66 $\frac{2}{3}$	" 23 $\frac{1}{2}$	90,000
100,000-	110,000	15,475.00	" 25	100,000
110,000-	120,000	17,975.00	" 26 $\frac{2}{3}$	110,000
120,000-	130,000	20,641.66 $\frac{2}{3}$	" 28 $\frac{1}{2}$	120,000
130,000-	140,000	23,475.00	" 30	130,000
140,000-	150,000	26,475.00	" 31 $\frac{3}{4}$	140,000
150,000-		29,641.66 $\frac{2}{3}$	" 33 $\frac{1}{2}$	150,000

Third
Schedule
amended.

5. The Third Schedule to the principal Act is amended—

- (a) by substituting for the passage commencing with the word, “Where” in line eight of paragraph (1) of Part I down to and including the expression, “£20,000.” in the last line of that paragraph, the following passage—

Where the value of that interest—

does not exceed \$400	Nil.
exceeds \$400, but does not exceed \$1,000	1 per cent.
exceeds \$1,000, but does not exceed \$2,000	2 per cent.
exceeds \$2,000, but does not exceed \$5,000	3 per cent.
exceeds \$5,000, but does not exceed \$9,000	4 per cent.
exceeds \$9,000, but does not exceed \$12,000	5 per cent.
exceeds \$12,000, but does not exceed \$14,000	6 per cent.
exceeds \$14,000, but does not exceed \$16,000	6½ per cent.
exceeds \$16,000, but does not exceed \$18,000	6¾ per cent.
exceeds \$18,000, but does not exceed \$20,000	6⅘ per cent.
exceeds \$20,000, but does not exceed \$22,000	7½ per cent.
exceeds \$22,000, but does not exceed \$24,000	7¾ per cent.
exceeds \$24,000, but does not exceed \$26,000	7¾ per cent.
exceeds \$26,000, but does not exceed \$28,000	7¾ per cent.
exceeds \$28,000, but does not exceed \$30,000	8½ per cent.
exceeds \$30,000, but does not exceed \$32,000	8¾ per cent.
exceeds \$32,000, but does not exceed \$34,000	8¾ per cent.
exceeds \$34,000, but does not exceed \$36,000	8¾ per cent.
exceeds \$36,000, but does not exceed \$38,000	9 per cent.
exceeds \$38,000, but does not exceed \$40,000	9½ per cent.
exceeds \$40,000—a minimum rate of 10 per cent. increasing to a maximum of 20 per cent. by grade increases of ½ per cent. for and in respect of every \$10,000 by which such value exceeds \$40,000. ;	

- (b) by substituting for the words, “six thousand pounds” in the last line of paragraph (2) of Part I, the words, “twelve thousand dollars”;
- (c) by substituting for the words, “one thousand pounds” in each of subparagraphs (a), (b) and (c) of paragraph (3) of Part I, the words, “two thousand dollars”, in each case; and

(d) by substituting for the Table in Part II, the following Table—

TABLE.

Column 1. Net Present Value.	Column 2. Rate of Duty.		
\$	\$	c	\$
Exceed- Not ing Exceed- ing 2,000		Exempt.	
2,000- 10,000		7½ for each complete \$1 over	2,000
10,000- 20,000	600.00	plus 8½	10,000
20,000- 30,000	1,475.00	" 11½	20,000
30,000- 40,000	2,641.66½	" 13½	30,000
40,000- 50,000	3,975.00	" 15	40,000
50,000- 60,000	5,475.00	" 16½	50,000
60,000- 70,000	7,141.66½	" 18½	60,000
70,000- 80,000	8,975.00	" 20	70,000
80,000- 90,000	10,975.00	" 21½	80,000
90,000-100,000	13,141.66½	" 23½	90,000
100,000-110,000	15,475.00	" 25	100,000
110,000-120,000	17,975.00	" 26½	110,000
120,000-130,000	20,641.66½	" 28½	120,000
130,000-140,000	23,475.00	" 30	130,000
140,000-150,000	26,475.00	" 31½	140,000
150,000-	29,641.66½	" 33½	150,000

6. The Fourth Schedule to the principal Act is amended—

Fourth
Schedule
amended.

(a) by substituting for the passage commencing with the word, "Where" in line nine of paragraph (1) of Part I down to and including the expression, "£20,000." in the last line of that paragraph, the following passage—

Where the value of that share or interest as so ascertained—

does not exceed \$2,000	Nil.
exceeds \$2,000, but does not exceed \$5,000	3 per cent.
exceeds \$5,000, but does not exceed \$9,000	4 per cent.
exceeds \$9,000, but does not exceed \$12,000	5 per cent.
exceeds \$12,000, but does not exceed \$14,000	6 per cent.
exceeds \$14,000, but does not exceed \$16,000	6½ per cent.
exceeds \$16,000, but does not exceed \$18,000	6¾ per cent.
exceeds \$18,000, but does not exceed \$20,000	6¾ per cent.
exceeds \$20,000, but does not exceed \$22,000	7½ per cent.
exceeds \$22,000, but does not exceed \$24,000	7¾ per cent.
exceeds \$24,000, but does not exceed \$26,000	7¾ per cent.
exceeds \$26,000, but does not exceed \$28,000	7¾ per cent.
exceeds \$28,000, but does not exceed \$30,000	8½ per cent.
exceeds \$30,000, but does not exceed \$32,000	8¾ per cent.

exceeds \$32,000, but does not exceed \$34,000 $8\frac{3}{4}$ per cent.
 exceeds \$34,000, but does not exceed \$36,000 $8\frac{5}{8}$ per cent.
 exceeds \$36,000, but does not exceed \$38,000 9 per cent.
 exceeds \$38,000, but does not exceed \$40,000 $9\frac{1}{2}$ per cent.
 exceeds \$40,000—a minimum rate of 10 per cent. increasing to
 a maximum rate of 20 per cent. by grade
 increases of $\frac{1}{4}$ per cent. for and in respect of
 every \$10,000 by which the value of such share
 or interest exceeds \$40,000. ;

and

(b) by substituting for the Table in Part II,
the following Table—

TABLE.

Column 1. <i>Present Net Value of Shares or Stock.</i>		Column 2. <i>Rate of Duty.</i>		
\$		\$	c	\$
Exceed- ing	Not Exceed- ing	Exempt.		
2,000	2,000	7½ for each complete \$1 over		2,000
2,000-	10,000	600.00	plus $8\frac{3}{4}$	10,000
10,000-	20,000	1,475.00	" $11\frac{3}{8}$	20,000
20,000-	30,000	2,641.66⅔	" $13\frac{1}{4}$	30,000
30,000-	40,000	3,975.00	" 15	40,000
40,000-	50,000	5,475.00	" $16\frac{3}{4}$	50,000
50,000-	60,000	7,141.66⅔	" $18\frac{1}{4}$	60,000
60,000-	70,000	8,975.00	" 20	70,000
70,000-	80,000	10,975.00	" $21\frac{3}{8}$	80,000
80,000-	90,000	13,141.66⅔	" $23\frac{1}{4}$	90,000
90,000-	100,000	15,475.00	" 25	100,000
100,000-	110,000	17,975.00	" $26\frac{3}{8}$	110,000
110,000-	120,000	20,641.66⅔	" $28\frac{1}{4}$	120,000
120,000-	130,000	23,475.00	" 30	130,000
130,000-	140,000	26,475.00	" $31\frac{3}{8}$	140,000
140,000-	150,000	29,641.66⅔	" $33\frac{1}{4}$	150,000