ADMINISTRATION.

10° Elizabeth II., No. LVII.

No. 57 of 1961.

AN ACT to amend the Administration Act, 1903-1960.

[Assented to 28th November, 1961.]

RE 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 Administra- short title tion Act Amendment Act, 1961.

and citation.

- (2) In this Act the Administration Act, 1903- Woll 12 of the Reprinted 1960, is referred to as the principal Act.
- (3) The principal Act as amended by this Act 1958, and may be cited as the Administration Act, 1903-1961. Acts Nos. 56

Acts. Approved S. 15A repealed and re-enacted.

- 2. Section fifteen A of the principal Act is repealed and re-enacted with amendments as follows—
 - 15A. (1) For the purposes of sections fourteen and fifteen of this Act—
 - (a) the net value of the property of a deceased person is the net value of that property at the date of the death of that person as finally assessed by the Commissioner of Probate Duties for the purpose of Part V. of this Act;
 - (b) any income derived from the property of a deceased person shall be distributed among the persons entitled in distribution to that property in the same respective proportions to which they are entitled to share in the distribution of that property.
 - (2) Where prior to the coming into operation of the Administration Act Amendment Act, 1961, any property of a deceased person has been distributed in accordance with the provisions of this section as enacted prior to the coming into operation of that Act, such distribution shall be and be deemed to be a valid and effectual distribution of that property and to have been lawfully made, and the administrator or other the person making the distribution shall not be liable for anything done in good faith in respect thereof.

S. 69 amended.

- 3. Section sixty-nine of the principal Act is amended—
 - (a) by substituting for the passage, "1934-1956" where it appears in line fifteen, and again in line twenty, the figures, "1934" in each case: and
 - (b) by adding after the figures, "1956" in the last line, the passage, "; or as are declared by Parliament in Part III of the First

Schedule to the Death Duties (Taxing) Act, 1934, the rates in which Part III shall apply to the estate of a deceased person who dies after the coming into operation of the Administration Act Amendment Act. 1961, that passes to a beneficiary who is a widower or widow or the parent or brother or sister or a child of the deceased person and who was at the date of the death of the deceased person a bona fide resident of and domiciled in Western Australia.".

Section sixty-nine A of the principal Act is 8.69A amended amended by adding immediately after subsection (1a), the following subsection-

(1b) Where the whole or part of the estate of a deceased person, who dies after the coming into operation of the Administration Amendment Act, 1961, consists of a dwelling house or an interest in a dwelling house which at the date of the death of the deceased person was ordinarily used by the surviving spouse of the deceased person as his or her ordinary place of residence, and the final balance, as assessed under this Act, of the estate of the deceased person does not exceed ten thousand pounds and the value of the dwelling house as assessed, free of encumbrances, for the purposes of duty under this Act does not exceed six thousand pounds, the Treasurer, on written application being made to the Commissioner by or on behalf of the surviving spouse, may at the Treasurer's option, defer, subject to such conditions, if any, as the Treasurer thinks fit, payment of the whole or such part of the duty as the Treasurer thinks fit, until the death of the spouse. .

- 5. Section one hundred B of the principal Act is amended. amended-
 - (a) by substituting for the passage, "1934-1956" in line five of subsection (2), the figures, "1934"; and

- (b) by adding after subsection (2) the following subsection—
 - (3) Where the deceased person dies after the coming into operation of the Administration Act Amendment Act. 1961, the provisions of subsection (2) of this section shall not apply to the estate of that deceased person which passes to a beneficiary who is the widower or widow, or the parent or brother or sister or a child of that deceased person and who was at the date of the death of the deceased person a bona fide resident of and domiciled in Western Australia, and the Commissioner shall assess duty on estate at the rate declared by Parliament in Part III of the First Schedule to the Death Duties (Taxing) Act. 1934. .

8. 134 amended.

- Section one hundred and thirty-four of the principal Act is amended—
 - (a) by substituting for "pubicly" in line one of paragraph (e) of subsection (1), the word, "publicly";
 - (b) by adding after paragraph (e) of subsection (1) the following paragraph—
 - (f) any school which pursuant to the provisions of the Education Act, 1928, is included in the latest list of schools published in the Gazette that have been inspected and found efficient or have been certified to be efficient for the purposes of that Act. :

and

(c) by substituting for the passage, "1934-1956" in the last line of subsection (2), the figures, "1934".