ADMINISTRATION (No. 2).

2° Elizabeth II., No. LXXXI.

No. 81 of 1953.

AN ACT to amend the Administration Act, 1903-1950.

[Assented to 18th January, 1954.]

 B^{E} 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 and citation. tion Act Amendment Act (No. 2), 1953.

(2) In this Act, the Administration Act, 1903-1950.

Act No. 13 of 1903 as reprinted with amendments Reprinted in Vol. 2 of the to and including Act No. 21 of 1942 incorporated Reprinted Acts, 1943. pursuant to the provisions of the Amendments Incorporation Act, 1938 and as further amended by Acts Nos. 39 of 1945, 8 of 1949 and 55 of 1950, is referred to as the principal Act.

- (3) The principal Act as amended by this Act may be cited as the Administration Act, 1903-1953.
- Section sixty-nine of the principal Act is \$5.69 amended by adding before the word, "pay" in line four, the words, "but subject to the provisions of section sixty-nine A of this Act,".

S. 69A added.

3. The principal Act is amended by adding after section sixty-nine the following section:—

Power to remit or postpone payment of duty in certain cases.

69A. (1) Where the whole or part of the estate of a deceased person consists of 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 five 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.

Cf. No. 18 of 1923.

- Cf. ss. 121 and 122 post.
- (2) The provisions of sections one hundred and twenty-one and one hundred and twenty-two of this Act apply in respect of duty which has become chargeable notwithstanding that payment of the duty has been deferred under subsection (1) of this section.

පි. 70 amended.

- 4. Section seventy of the principal Act is amended—
 - (a) by adding after the word, "aforesaid" in line one, the words, ", whether payment has or has not been deferred under section 69A of this Act,":
 - (b) by adding after the word, "intestate" in line ten, the words, "and subject to deferment, if any, under section sixty-nine A of this Act"; and
 - (c) by adding after the word, "shall" in line one of the proviso, the words, ", except to the extent of a deferment, if any, under section sixty-nine A of this Act,".

S. 108 amended 5. Section one hundred and eight of the principal Act is amended by adding after the word, "Act" in line six, the words, "but where the payment of duty

is, under section sixty-nine A of this Act, deferred for a period, interest shall not be charged on the duty during the period.

- 6. Section one hundred and nine of the principal amended. Act is amended by adding after subsection (2) the following subsection:—
 - (3) Where the payment of duty has, under section sixty-nine A of this Act, been deferred for a period, the duty does not become payable until the expiration of the period.