

DEATH DUTIES (TAXING).

25° Geo. V., No. XXVIII.

No. 29 of 1934.

[As amended by Acts No. 17 of 1939 (a); No. 53 of 1941 (b); and No. 25 of 1942 (c); and reprinted pursuant to the provisions of the Amendments Incorporation Act, 1938.]

AN ACT to impose duties on the Estates of deceased persons; on certain Interests disposed of and accruing to beneficiaries under settlements and other non-testamentary dispositions; and on Shares of deceased shareholders in foreign companies carrying on business in Western Australia.

[Assented to 28th December, 1934.]

BE it enacted by the King'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. This Act may be cited as the *Death Duties (Taxing) Act, 1934-1942*, and shall come into operation on a day to be fixed by proclamation.*

Short title and commencement. No. 29 of 1934, s. 1, amended by No. 25 of 1942, s. 5.

2. The Administration Act (Estate and Succession Duties) Amendment Act, 1934 (hereinafter called "the Assessment Act"), shall be read as one with this Act.

Reference to provisions of Assessment Act.

(a) Assented to 22nd November, 1939.

(b) Assented to 15th January, 1942.

(c) Assented to 9th December, 1942.

* This Act was proclaimed to come into operation on the 1st January, 1935: See *Gazette* dated 28th December, 1934, p. 1983.

Imposition
of duties
generally:

3. Subject to the provisions and limitations of the Assessment Act duties are imposed on—

estate duty:

(a) the final balances of the estates of deceased persons;

settlement
duty;

(b) property disposed of by any settlement;

on other
non-testa-
mentary
disposi-
tions;

(c) any benefit accruing or any interest arising or received under any other non-testamentary dispositions within the meaning of section twenty-nine of the Assessment Act;

companies
duties.

(d) the shares or interests of deceased persons domiciled out of Western Australia in foreign companies carrying on business in Western Australia

at the rates declared by this Act.

Rates of
duty:
estate
duty:

4. (1) The rates of duty payable on the final balances of the estates of deceased persons dying after the commencement of this Act shall be as set out in the First Schedule to this Act.

settlement
duty:

(2) The rates of duty payable in respect of all property, both real and personal, disposed of by any settlement within the meaning of the Assessment Act on the death of the settlor or other person on whose death the trusts or dispositions of the settlement take effect shall be as set out in the Second Schedule to this Act.

duty on
other non-
testamen-
tary dispo-
sitions;

(3) The rates of duty payable in respect of the net present value of any benefit, beneficial interest, annuity, or other interest accruing to or received by or arising in favour of any person on the death of any other person, and which is chargeable with duty under the provisions of section twenty-nine of the Assessment Act shall be as set out in the Third Schedule to this Act.

company
duty:

(4) The rates of duty payable by a foreign company carrying on business in Western Australia in respect of the value as ascertained in accordance with subsection (2) of section fifty-two of the Assessment Act of the share or interest of any deceased

person who was domiciled at the date of his death out of Western Australia, and who held any shares or interest in such company at the date of his death, shall be as set out in the Fourth Schedule to this Act.

THE FIRST SCHEDULE.

The rates of duty payable on the final balance of the estate of a deceased person:—

Where the final balance does not exceed £200	Nil
Where the final balance of such estate exceeds £200 but does not exceed £500	1 per cent.
Where such final balance exceeds £500 but does not exceed £1,000	2 per cent.
Where such final balance exceeds £1,000 but does not exceed £2,500	3 per cent.
Where such final balance exceeds £2,500 but does not exceed £4,500	4 per cent.
Where such final balance exceeds £4,500 but does not exceed £6,000	5 per cent.
Where such final balance exceeds £6,000 but does not exceed £7,000	6 per cent.
Where such final balance exceeds £7,000 but does not exceed £8,000	6½ per cent.
Where such final balance exceeds £8,000 but does not exceed £9,000	6¾ per cent.
Where such final balance exceeds £9,000 but does not exceed £10,000	6⅞ per cent.
Where such final balance exceeds £10,000 but does not exceed £11,000	7½ per cent.
Where such final balance exceeds £11,000 but does not exceed £12,000	7¾ per cent.
Where such final balance exceeds £12,000 but does not exceed £13,000	7⅞ per cent.
Where such final balance exceeds £13,000 but does not exceed £14,000	7¾ per cent.
Where such final balance exceeds £14,000 but does not exceed £15,000	8½ per cent.
Where such final balance exceeds £15,000 but does not exceed £16,000	8¾ per cent.
Where such final balance exceeds £16,000 but does not exceed £17,000	8⅞ per cent.
Where such final balance exceeds £17,000 but does not exceed £18,000	8¾ per cent.
Where such final balance exceeds £18,000 but does not exceed £19,000	9 per cent.
Where such final balance exceeds £19,000 but does not exceed £20,000	9½ per cent.

Where such final balance exceeds £20,000, a minimum rate of 10 per cent., increasing to a maximum rate of 20 per cent. by grade increases of ½ per cent. for and in respect of every £5,000 by which such final balance exceeds £20,000;

Amended by No. 17 of 1939, s. 2 (a).

(2) Provided that, in so far as any beneficial interest passes to the widower or widow, or the parent or any issue of the deceased person, and who was at the date of the

Amended by No. 17 of 1939, s. 2 (b).

Death Duties (Taring).

death of the deceased a *bona fide* resident of and domiciled in Western Australia, duty shall be assessed in respect of such beneficial interest at one-half of the rates declared in this Schedule if the final balance of the estate of the deceased person does not exceed six thousand pounds.

Proviso (3)
added by
No. 53 of
1941, s. 2.
Amended by
No. 25 of
1942, s. 2.

(3) Provided further, that in respect of the final balance of the estate of a deceased person who at the time of his death was a member of the naval, military, or air forces of His Majesty the King or of any ally of Great Britain; or was a member of any medical corps nursing service attached to any of the forces aforesaid engaged on active service in connection with any war being waged between the Commonwealth of Australia and any other power and whose death is the result of such person being engaged on such active service aforesaid—

- (a) when such final balance does not exceed one thousand pounds, this Schedule shall not apply, and no duty shall be payable; and
- (b) when such final balance exceeds one thousand pounds, then, subject to paragraph (c) hereof, duty shall be assessed at one-half the rates declared in this schedule; and
- (c) when such final balance exceeds one thousand pounds, and, in so far as any beneficial interest passes to the widower, or widow, or the parent, or any issue of the deceased person, and such widower, widow, parent, or issue was at the date of the death of the deceased person a *bona fide* resident of and domiciled in Western Australia, duty shall be assessed in respect of such beneficial interest at one-quarter of the rates declared in this Schedule.

THE SECOND SCHEDULE.

Duties Payable in respect of any Settlement.

(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 £200	Nil
Where such aggregate value exceeds £200 but does not exceed £500	1 per cent.
Where such aggregate value exceeds £500 but does not exceed £1,000	2 per cent.
Where such aggregate value exceeds £1,000 but does not exceed £2,500	3 per cent.
Where such aggregate value exceeds £2,500 but does not exceed £4,500	4 per cent.

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Where such aggregate value exceeds £4,500 but does not exceed £6,000	5 per cent.
Where such aggregate value exceeds £6,000 but does not exceed £7,000	6 per cent.
Where such aggregate value exceeds £7,000 but does not exceed £8,000	6½ per cent.
Where such aggregate value exceeds £8,000 but does not exceed £9,000	6¾ per cent.
Where such aggregate value exceeds £9,000 but does not exceed £10,000	6¾ per cent.
Where such aggregate value exceeds £10,000 but does not exceed £11,000	7½ per cent.
Where such aggregate value exceeds £11,000 but does not exceed £12,000	7½ per cent.
Where such aggregate value exceeds £12,000 but does not exceed £13,000	7¾ per cent.
Where such aggregate value exceeds £13,000 but does not exceed £14,000	7¾ per cent.
Where such aggregate value exceeds £14,000 but does not exceed £15,000	8¼ per cent.
Where such aggregate value exceeds £15,000 but does not exceed £16,000	8¾ per cent.
Where such aggregate value exceeds £16,000 but does not exceed £17,000	8¾ per cent.
Where such aggregate value exceeds £17,000 but does not exceed £18,000	8¾ per cent.
Where such aggregate value exceeds £18,000 but does not exceed £19,000	9 per cent.
Where such aggregate value exceeds £19,000 but does not exceed £20,000	9½ per cent.

Where such aggregate value exceeds £20,000, a minimum rate of 10 per cent. increasing to a maximum rate of 20 per cent. by grade increases of ½ per cent. for and in respect of every £5,000 by which such aggregate value exceeds £20,000;

Amended by
No. 17 of
1939, s. 3 (a).

(2) Provided that, in so far as any beneficial interest passes to the widower or widow, or the parent or the issue of any settlor under any settlement, and who was at the date of the death of the settlor a *bona fide* resident of and domiciled in Western Australia, duty shall be assessed in respect of such beneficial interest at one-half of the rates declared in this Schedule if the aggregate value of the property disposed of by the settlement or settlements does not exceed six thousand pounds.

Amended by
No. 17 of
1939, s. 3 (b).

(3) Provided further, that in respect of the property disposed of by any settlement or settlements made by a person who subsequently at the time of his death was a member of the naval, military, or air forces of His Majesty the King or of any ally of Great Britain; or was a member of any medical corps nursing service attached to any of the forces aforesaid engaged on active service in connection with any war being waged between the Commonwealth of Australia and any other power and whose death is the result of such person being engaged on such active service aforesaid—

proviso (3)
added by
No. 53 of
1941, s. 3.
Amended by
No. 25 of
1942, s. 3.

Death Duties (Taxing).

- (a) when the aggregate value of such property does not exceed one thousand pounds, this Schedule shall not apply and no duty shall be payable; and
- (b) when the aggregate value of such property exceeds one thousand pounds, then, subject to paragraph (c) hereof, duty shall be assessed at one-half of the rates declared in this Schedule; and
- (c) when the aggregate value of such property exceeds one thousand pounds, and, in so far as any beneficial interest passes to the widower or widow, or the parent, or any issue of the settlor under the settlement, and such widower, widow, parent, or issue was at the date of the death of the settlor a *bona fide* resident of and domiciled in Western Australia, duty shall be assessed in respect of such beneficial interest at one-quarter of the rates declared in this Schedule.

THE THIRD SCHEDULE.

Duties Payable in respect of other Non-testamentary Dispositions.

(1) The duties payable in respect of any benefit accruing to or received by any person, or interest arising under any other non-testamentary disposition within the meaning of section twenty-nine of the Assessment Act, shall be assessed on the net present value of such property or interest accruing at the following rates:—

Where the value of such interest does not exceed £200	Nil
Where the value of such interest exceeds £200 but does not exceed £500	1 per cent.
Where such value exceeds £500 but does not exceed £1,000	2 per cent.
Where such value exceeds £1,000 but does not exceed £2,500	3 per cent.
Where such value exceeds £2,500 but does not exceed £4,500	4 per cent.
Where such value exceeds £4,500 but does not exceed £6,000	5 per cent.
Where such value exceeds £6,000 but does not exceed £7,000	6 per cent.
Where such value exceeds £7,000 but does not exceed £8,000	6½ per cent.
Where such value exceeds £8,000 but does not exceed £9,000	6⅔ per cent.
Where such value exceeds £9,000 but does not exceed £10,000	6¾ per cent.
Where such value exceeds £10,000 but does not exceed £11,000	7½ per cent.

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Where such value exceeds £11,000 but does not exceed £12,000	7½ per cent.
Where such value exceeds £12,000 but does not exceed £13,000	7¾ per cent.
Where such value exceeds £13,000 but does not exceed £14,000	7¾ per cent.
Where such value exceeds £14,000 but does not exceed £15,000	8¼ per cent.
Where such value exceeds £15,000 but does not exceed £16,000	8¾ per cent.
Where such value exceeds £16,000 but does not exceed £17,000	8¾ per cent.
Where such value exceeds £17,000 but does not exceed £18,000	8¾ per cent.
Where such value exceeds £18,000 but does not exceed £19,000	9 per cent.
Where such value exceeds £19,000 but does not exceed £20,000	9½ per cent.

Where such value exceeds £20,000, a minimum rate of 10 per cent. increasing to a maximum rate of 20 per cent. by grade increases of ½ per cent. for and in respect of every £5,000 by which such value exceeds £20,000.

Amended by
No. 17 of
1939, s. 4 (a).

(2) Provided that, in so far as any beneficial interest accrues to or is received by or arises in favour of any person who is the widower or widow, or the parent or issue of the deceased person from whom such share or interest is derived, and who was a *bona fide* resident of and domiciled in Western Australia at the date of the death of the deceased, duty shall be assessed in respect of such beneficial interest, at one-half of the rates declared in this Schedule if the value of the property disposed of by the non-testamentary disposition does not exceed six thousand pounds.

Amended by
No. 17 of
1939, s. 4 (b).

(3) Provided further, that in respect of any benefit accruing to or received by any person or of any interest arising under any other non-testamentary disposition within the meaning of section twenty-nine of the Assessment Act made by a person who subsequently at the time of his death was a member of the naval, military, or air forces of His Majesty the King or of any ally of Great Britain; or was a member of any medical corps nursing service attached to any of the forces aforesaid engaged on active service in connection with any war being waged between the Commonwealth of Australia and any other power and whose death is the result of such person being engaged on such active service aforesaid—

proviso (3)
added by
No. 53 of
1941, s. 4.
Amended by
No. 25 of
1942, s. 4.

- (a) when the value of such benefit or interest does not exceed one thousand pounds, this Schedule shall not apply and no duty shall be payable; and
- (b) when the value of such benefit or interest exceeds one thousand pounds, then, subject to paragraph (c) hereof, duty shall be assessed in respect of such benefit or interest at one-half of the rates declared in this Schedule; and

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- (c) when the value of such benefit or interest exceeds one thousand pounds, and in so far as any benefit or interest accrues to or is received by or arises in favour of a person who is the widower, or widow, or the parent or issue of the deceased person from whom such benefit or interest is derived, and such widower, widow, parent, or issue was at the date of the death of the deceased person a *bona fide* resident of and domiciled in Western Australia, duty shall be assessed in respect of such benefit or interest at one-quarter of the rates declared in this Schedule.

THE FOURTH SCHEDULE.

Duties payable by Foreign Companies carrying on Business in Western Australia in respect of the Share or Interest of a deceased Shareholder domiciled out of Western Australia at the date of his death.

(1) The duties payable in respect of the share or interest of a deceased person who was at the date of his death domiciled out of Western Australia, shall be payable on the net present value of the share or interest of such deceased person, as ascertained in accordance with the provisions of subsection (2) of section fifty-two of the Assessment Act and shall be at the following rates:—

Where the value of such share or interest as so ascertained does not exceed £1,000	Nil
Where the value of such share or interest as so ascertained exceeds £1,000 but does not exceed £2,500	3 per cent.
Where the value of such share or interest as so ascertained exceeds £2,500 but does not exceed £4,500	4 per cent.
Where the value of such share or interest as so ascertained exceeds £4,500 but does not exceed £6,000	5 per cent.
Where the value of such share or interest as so ascertained exceeds £6,000 but does not exceed £7,000	6 per cent.
Where the value of such share or interest as so ascertained exceeds £7,000 but does not exceed £8,000	6½ per cent.
Where the value of such share or interest as so ascertained exceeds £8,000 but does not exceed £9,000	6¾ per cent.
Where the value of such share or interest as so ascertained exceeds £9,000 but does not exceed £10,000	6⅞ per cent.
Where the value of such share or interest as so ascertained exceeds £10,000 but does not exceed £11,000	7¼ per cent.

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Where the value of such share or interest as so ascertained exceeds £11,000 but does not exceed £12,000	7½ per cent.
Where the value of such share or interest as so ascertained exceeds £12,000 but does not exceed £13,000	7¾ per cent.
Where the value of such share or interest as so ascertained exceeds £13,000 but does not exceed £14,000	7¾ per cent.
Where the value of such share or interest as so ascertained exceeds £14,000 but does not exceed £15,000	8¼ per cent.
Where the value of such share or interest as so ascertained exceeds £15,000 but does not exceed £16,000	8¾ per cent.
Where the value of such share or interest as so ascertained exceeds £16,000 but does not exceed £17,000	8¾ per cent.
Where the value of such share or interest as so ascertained exceeds £17,000 but does not exceed £18,000	8¾ per cent.
Where the value of such share or interest as so ascertained exceeds £18,000 but does not exceed £19,000	9 per cent.
Where the value of such share or interest as so ascertained exceeds £19,000 but does not exceed £20,000	9½ per cent.

Where the value of such share or interest as so ascertained exceeds £20,000, a minimum rate of 10 per cent., increasing to a maximum rate of 20 per cent. by grade increases of ½ per cent. for and in respect of every £5,000 by which the value of such share or interest exceeds £20,000.

Amended by
No. 17 of
1939, s. 5