

DEATH DUTIES (TAXING).

25° Geo. V., No. XXVIII.

No. 29 of 1934.

(As amended by Acts:

- No. 17 of 1939, assented to 22nd November, 1939;
- No. 53 of 1941, assented to 15th January, 1942;
- No. 25 of 1942, assented to 9th December, 1942;
- No. 75 of 1956,¹ assented to 14th January, 1957;
- No. 66 of 1961, assented to 28th November, 1961;
- No. 107 of 1965,² assented to 17th December, 1965;
- No. 56 of 1966, assented to 12th December, 1966;
- No. 115 of 1970, assented to 10th December, 1970;

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—

1. This Act may be cited as the *Death Duties (Taxing) Act, 1934-1970*, and shall come into operation on a day to be fixed by proclamation.³

Short title and commencement.
Amended by No. 115 of 1970, s. 1.

2. The Administration Act (Estate and Succession Duties) Amendment Act, 1934 (as incorporated in the Administration Act, 1903-1934, and hereinafter called "the Assessment Act"), shall be read as one with this Act.

Reference to provisions of Assessment Act.
Amended by No. 75 of 1956, s. 3.

¹ Came into operation on the day fixed by proclamation for the coming into operation of the Administration Act Amendment Act, 1956, i.e., 1st February, 1957, *vide Gazette* dated 1st February, 1957, page 161.

² Came into operation on 14th February, 1966.

³ Came into operation on the 1st January, 1935: See *Gazette* dated 28th December, 1934, p. 1983.

Imposition of duties generally. Amended by No. 75 of 1956, s. 4; estate duty;

settlement duty;

on other non-testamentary dispositions;

companies duties.

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

- (a) the final balances of the estates of deceased persons;
- (b) property disposed of by any settlement;
- (c) any benefit accruing or any interest arising or received under any other non-testamentary dispositions within the meaning of the section formerly numbered as twenty-nine but now numbered as ninety of the Assessment Act;
- (d) the shares of 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. Amended by No. 75 of 1956, s. 5; No. 66 of 1961, s. 2; No. 56 of 1966, s. 2; No. 115 of 1970, s. 2.

Cf. s. 69 of the Administration Act, 1903-1970, reprinted as approved 23rd June, 1971.

4. (1) The rates of duty payable on the final balances of the estates of deceased persons

- (a) dying after the coming into operation of this Act and before the coming into operation of the Administration Act Amendment Act, 1956, shall be such as are declared by Parliament in Part I. of the First Schedule to this Act;
- (b) dying after the coming into operation of the Administration Act Amendment Act, 1956, shall be such as are declared by Parliament in Part II. of the First Schedule to this Act;
- (c) dying after the coming into operation of the Administration Act Amendment Act, 1961, shall be such as are declared by Parliament in Part II. of the First Schedule to this Act, but where the final balance or

part thereof passes to a beneficiary who is the 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, shall in respect to that final balance or that part thereof be such as are declared by Parliament in Part III. of the First Schedule to this Act;

- (d) dying after the coming into operation of the Administration Act Amendment Act, 1966, shall be such as are declared by Parliament in Part IV of the First Schedule to this Act; or
- (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.

(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

Settlement duty.

- (a) shall be such as are declared by Parliament in Part I. of the Second Schedule to this Act, if the death occurred before the coming into operation of the Administration Act Amendment Act, 1956; or
- (b) shall be such as are declared by Parliament in Part II. of the Second Schedule to this Act, if the death occurs after the coming into operation of the Administration Act Amendment Act, 1956.

Cf. s. 85 of the Administration Act, 1903-1970; reprinted as approved 23rd June, 1971.

(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

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or arising in favour of any person on the death of any other person, and which is chargeable with duty under the provisions of the section formerly numbered as twenty-nine but now numbered as ninety, of the Assessment Act

- (a) shall be such as are declared by Parliament in Part I. of the Third Schedule to this Act if the death occurred before the coming into operation of the Administration Act Amendment Act, 1956; or
- (b) shall be such as are declared by Parliament in Part II. of the Third Schedule to this Act, if the death occurs after the coming into operation of the Administration Act Amendment Act, 1956.

**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 the section formerly numbered as section fifty-two but now numbered as one hundred and fourteen, 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,

- (a) shall be such as are declared by Parliament in Part I. of the Fourth Schedule to this Act, if the death occurred before the coming into operation of the Administration Act Amendment Act, 1956; or
- (b) shall be such as are declared by Parliament in Part II. of the Fourth Schedule to this Act, if the death occurs after the coming into operation of the Administration Act Amendment Act, 1956.

THE FIRST SCHEDULE.

Part I.—Deceased Persons dying before the coming into operation of the Administration Act Amendment Act, 1956.

Duty payable under ss. 69 and 69A (1) of the Administration Act, 1903-1971. Sub-heading to Part I added by No. 75 of 1956, s. 6. Part I amended by No. 107 of 1965, s. 3.

(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	....	....	....	....	7½ per cent.
exceeds \$22,000, but does not exceed \$24,000	....	....	....	....	7¾ per cent.
exceeds \$24,000, but does not exceed \$26,000	....	....	....	....	7⅞ 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	....	....	....	....	8⅞ 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 final balance exceeds \$40,000.				

(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 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 twelve thousand dollars.

(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 Her Majesty the Queen 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 two thousand dollars, this Schedule shall not apply, and no duty shall be payable; and

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(b) when such final balance exceeds two thousand dollars, 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 two thousand dollars, 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.

Duty payable under ss. 69 and 69A (2) of the Administration Act, 1903-1971. Part II added by No. 75 of 1950, c. 6. Amended by No. 63 of 1961, s. 3; No. 107 of 1965, s. 3.

Part II.—Persons dying after the coming into operation of the Administration Act Amendment Act, 1956.

The rate of duty declared by Parliament and imposed by this Act, and payable under the Assessment Act subject to the provisions and limitations referred to in section three of this Act, in respect of the several amounts set out in column 1 of the following table as the final balance of a deceased person's estate, is the rate set out in column 2 of the table opposite the amount in column 1 of the table, and where part only of the final balance is liable to duty, the duty payable shall be the amount that bears to the duty that would have been payable if the whole of the final balance had been so liable, the same ratio which that part that is so liable bears to the final balance.

TABLE.

Column 1. <i>Final Balance.</i>	Column 2. <i>Rate of Duty.</i>		
\$	\$	c	\$
Exceed- ing			
Not Exceed- ing			
2,000			
2,000-10,000		Exempt. 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

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Part III.—Persons dying after the coming into operation of the Administration Act Amendment Act, 1961.

Part III added by No. 66 of 1961, s. 3. Amended by No. 107 of 1965, s. 3.

(a) The rates of duty declared by Parliament and imposed by this Act in respect of any final balance set out in column 1 of the Tables appended to this Part, of the estate of a deceased person dying after the coming into operation of the Administration Act Amendment Act, 1961, that passes to a beneficiary who is the 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, are the rates set out in column 2 of those Tables opposite the amounts in column 1 thereof.

(b) Where part only of the final balance passes as aforesaid, the duty payable shall be the amount that bears to the duty that would have been payable if the whole of the final balance had so passed, the same ratio which that part that so passes bears to the final balance.

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. Amount of Final Balance.	Column 2. Rate of Duty.		
\$	\$	c	\$
Exceed- Not ing Exceed- ing 5,000	Exempt.		
5,000- 10,000	3½ for each complete \$1 over		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. Amount of Final Balance.	Column 2. Rate of Duty.		
\$	\$	c	\$
Exceed- Not ing Exceed- ing 4,250	Exempt.		
4,250- 10,000	5 for each complete \$1 over		4,250
10,000- 16,000	287.50	plus 5½	10,000

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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.		
\$	\$	c	\$
Exceed- Not ing Exceed- ing			
4,000- 4,000		Exempt.	
10,000- 10,000		5½ for each complete \$1 over	4,000
20,000- 20,000	337.50	plus 6¼	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.		
\$	\$	c	\$
Exceed- Not ing Exceed- ing			
3,500- 3,500		Exempt.	
10,000- 10,000		7½ for each complete \$1 over	3,500
20,000- 20,000	487.50	plus 8½	10,000
30,000- 30,000	1,362.50	" 11½	20,000
40,000- 40,000	2,529.16½	" 13½	30,000
50,000- 50,000	3,862.50	" 15	40,000
60,000- 60,000	5,362.50	" 16½	50,000
70,000- 70,000	7,029.16½	" 18½	60,000
80,000- 80,000	8,862.50	" 20	70,000
90,000- 90,000	10,862.50	" 21½	80,000
100,000- 100,000	13,029.16½	" 23½	90,000
110,000- 110,000	15,362.50	" 25	100,000
120,000- 120,000	17,862.50	" 26½	110,000
130,000- 130,000	20,529.16½	" 28½	120,000
140,000- 140,000	23,362.50	" 30	130,000
150,000- 150,000	26,362.50	" 31½	140,000
160,000- 160,000	29,529.16½	" 33½	150,000

Part IV
added by
No. 58 of
1966, s. 3.

Part IV.—Persons dying after the coming into operation of the Administration Act Amendment Act, 1966.

(1) 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 after the coming into operation of the Administration Act Amendment Act, 1966, shall—

- (a) where the final balance passes to the widow, widower, children who have not attained the age of twenty-one years, wholly dependent adult children, or wholly dependent widowed mother, of the deceased person, be the rates set out in Table 1 appended to this paragraph;

- (b) where the final balance passes to children who have attained the age of twenty-one years (not being wholly dependent adult children), or to other issue, of the deceased person, be the rates set out in Table 2 appended to this paragraph;
- (c) where the final balance passes to brothers, sisters, or parents, of the deceased person, be the rates set out in Table 3 appended to this paragraph;
- (d) where the final balance passes to any person, not being a person referred to in subparagraphs (a), (b) or (c) of this paragraph, or to any body corporate or unincorporate, be the rates set out in Table 4 to this paragraph.

TABLE 1.

Widow, widower, children who have not attained the age of 21 years, wholly dependent adult children, or wholly dependent widowed mother, of the deceased person.

Where the final balance—		The duty payable shall be—		
Exceeds	Does Not Exceed			
\$	\$			
—	15,000	Nil.		
15,000	25,000		12c for each \$1 in excess of	\$15,000
25,000	50,000	\$1,200 plus	15c	\$25,000
50,000	75,000	\$4,950	" 18c	\$50,000
75,000	100,000	\$9,450	" 21c	\$75,000
100,000	125,000	\$14,700	" 26c	\$100,000
125,000	150,000	\$21,200	" 32c	\$125,000
150,000	175,000	\$29,200	" 38c	\$150,000
175,000	200,250	\$38,700	" 45c	\$175,000

and where the final balance exceeds \$200,250, the duty shall be \$25 per centum of that final balance.

TABLE 2.

Children who have attained the age of 21 years (not being wholly dependent adult children) or other issue, of the deceased person.

Where the final balance—		The duty payable shall be—		
Exceeds	Does Not Exceed			
\$	\$			
—	5,000	Nil.		
5,000	10,000		6c for each \$1 in excess of	\$5,000
10,000	15,000	\$300 plus	7c	\$10,000
15,000	20,000	\$650	" 9c	\$15,000
20,000	30,000	\$1,100	" 11c	\$20,000
30,000	50,000	\$2,200	" 14c	\$30,000
50,000	70,000	\$5,000	" 18c	\$50,000
70,000	90,000	\$8,600	" 22c	\$70,000
90,000	110,000	\$13,000	" 27c	\$90,000
110,000	130,000	\$18,400	" 32c	\$110,000
130,000	150,000	\$24,800	" 37c	\$130,000
150,000	170,000	\$32,200	" 41c	\$150,000
170,000	190,000	\$40,400	" 45c	\$170,000

and where the final balance exceeds \$190,000, the duty shall be \$26 per centum of that final balance.

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TABLE 3.

Brothers, Sisters, or Parents of the deceased person.

<i>Where the final balance—</i>		<i>The duty payable shall be—</i>			
<i>Exceeds</i>	<i>Does Not Exceed</i>				
\$	\$				
—	1,500	Nil.			
1,500	3,000		6c for each \$1 in excess of		\$1,500
3,000	5,000	\$90 plus	8c		\$3,000
5,000	10,000	\$250	" 10c		\$5,000
10,000	20,000	\$750	" 12c		\$10,000
20,000	30,000	\$1,950	" 14c		\$20,000
30,000	50,000	\$3,350	" 17c		\$30,000
50,000	70,000	\$6,750	" 20c		\$50,000
70,000	90,000	\$10,750	" 24c		\$70,000
90,000	110,000	\$15,550	" 28c		\$90,000
110,000	130,000	\$21,150	" 33c		\$110,000
130,000	150,000	\$27,750	" 38c		\$130,000
150,000	170,000	\$35,350	" 44c		\$150,000
170,000	204,250	\$44,150	" 50c		\$170,000

and where the final balance exceeds \$204,250, the duty shall be \$30 per centum of that final balance.

TABLE 4.

Any other person, or any body corporate or unincorporate.

<i>Where the final balance—</i>		<i>The duty payable shall be—</i>			
<i>Exceeds</i>	<i>Does Not Exceed</i>				
\$	\$				
—	1,500	Nil.			
1,500	3,000		8c for each \$1 in excess of		\$1,500
3,000	5,000	\$120 plus	9c		\$3,000
5,000	10,000	\$300	" 11c		\$5,000
10,000	20,000	\$850	" 13c		\$10,000
20,000	30,000	\$2,150	" 15c		\$20,000
30,000	50,000	\$3,650	" 18c		\$30,000
50,000	70,000	\$7,250	" 21c		\$50,000
70,000	90,000	\$11,450	" 25c		\$70,000
90,000	110,000	\$16,450	" 30c		\$90,000
110,000	130,000	\$22,450	" 35c		\$110,000
130,000	150,000	\$29,450	" 40c		\$130,000
150,000	170,000	\$37,450	" 46c		\$150,000
170,000	208,750	\$46,650	" 52c		\$170,000

and where the final balance exceeds \$208,750, the duty shall be \$32 per centum of that final balance.

(2) Where portion only of the final balance passes as referred to in paragraph (1) of this Part, the duty payable shall be that portion of the duty that would have been payable had the whole of that final balance so passed, which the portion that so passes bears to the final balance.

(3) (a) The duty chargeable on the final balance of the estate of a deceased person who dies domiciled outside Western Australia shall be a sum equal to that proportion of the duty that would be chargeable on the total value of all property wheresoever situate that would be or would be deemed to form part of the estate of the deceased person if it were situated in Western Australia, less the total value of all debts due and owing by him at the time of his death and all other deductions that would be allowed under the Administration Act, 1903 (in this paragraph called the "total estate") which the final balance bears to that total estate.

(b) In calculating the duty that would be payable on the total estate for the purposes of this paragraph, the provisions of this Act and this Part of the First Schedule thereto shall apply as if the total estate were the final balance.

(c) No duty shall be chargeable under this paragraph where the final balance does not exceed two hundred and fifty dollars.

(d) Where any part of the total estate is devised or bequeathed or passes by gift *inter vivos* or under a settlement in such a manner that if the total estate were in Western Australia a deduction under section one hundred and thirty-four of the Administration Act, 1903, would be allowed, the devise, bequest, gift or settlement shall be deemed to be made from property in Western Australia unless the will of the deceased person or the instrument of gift or settlement provides otherwise.

(e) For the purposes of this paragraph the Commissioner may require the person who files the statement pursuant to the Administration Act, 1903, in respect of the estate of the deceased person, to furnish the Commissioner with such valuations, certificates and other information (including certificates from any taxation or other public authority outside Western Australia) as he deems necessary to determine the value of the total estate.

(4) For the purpose of calculating duty payable under this Part of this Act—

"wholly dependent adult children" means—

- (a) children in respect of whom an invalid pension is being paid under any Act of the Parliament of the Commonwealth relating to Social Services; or
- (b) children who have been wholly engaged in keeping house for the deceased person for at least two out of the three years immediately preceding his death;

“wholly dependent widowed mother” means the widowed mother of the deceased person who is not in receipt of an annual income greater than the maximum rate of pension payable under any Act of the Parliament of the Commonwealth in force from time to time relating to Age, Invalid and Widows’ Pensions, and who was receiving assistance from the deceased person.

Part V
added by
No. 115 of
1970, s. 3.

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		9c for each \$1 in excess of	\$15,000
20,000	30,000	\$450 plus	11c	\$20,000
30,000	50,000	\$1,550	13c	\$30,000
50,000	70,000	\$4,150	16c	\$50,000
70,000	90,000	\$7,350	20c	\$70,000
90,000	110,000	\$11,350	24c	\$90,000
110,000	130,000	\$16,150	28c	\$110,000
130,000	150,000	\$21,750	32c	\$130,000
150,000	170,000	\$28,150	38c	\$150,000
170,000	203,750	\$35,750	45c	\$170,000

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

THE SECOND SCHEDULE.

Part I.—Death of Settlor or other Person occurring before the coming into operation of the Administration Act Amendment Act, 1956.

Duty chargeable under s. 85 of the Administration Act, 1903-1971. Sub-heading to Part I added by No. 75 of 1956, s. 7. Part I amended by No. 107 of 1965, s. 4.

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 \$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 $\frac{1}{2}$ per cent.
exceeds \$18,000, but does not exceed \$20,000	7 $\frac{1}{2}$ per cent.
exceeds \$20,000, but does not exceed \$22,000	7 $\frac{2}{3}$ per cent.
exceeds \$22,000, but does not exceed \$24,000	7 $\frac{1}{2}$ 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 $\frac{1}{2}$ per cent.
exceeds \$28,000, but does not exceed \$30,000	8 $\frac{1}{2}$ 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 $\frac{1}{2}$ 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.

(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 twelve thousand dollars.

(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 Her Majesty the Queen 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 the aggregate value of such property does not exceed two thousand dollars, this Schedule shall not apply and no duty shall be payable; and
- (b) when the aggregate value of such property exceeds two thousand dollars, 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 two thousand dollars, 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.

Duty payable under s. 85 of the Administration Act, 1903-1971.
Part II added by No. 75 of 1956, s. 7.
Amended by No. 107 of 1965, s. 4.

Part II.—Death of Settlor or other Person occurring after the coming into operation of the Administration Act Amendment Act, 1956.

The rate of duty declared by Parliament and imposed by this Act, and chargeable under the Assessment Act subject to the provisions and limitations referred to in section three of this Act, in respect of the several amounts set out in column 1 of the following table as the aggregate value of property disposed of by any settlement or settlements, is the rate set out in column 2 of the table opposite the amount in column 1 of the table.

Death Duties (Taxing).

TABLE.

Column 1. Amount of Aggregate Value.		Column 2. Rate of Duty.			
\$	Not	\$	c		\$
Exceed- ing	Exceed- ing			Exempt.	
	2,000			7½ for each complete \$1 over	2,000
2,000-	10,000			plus 8½	10,000
10,000-	20,000	600.00		"	20,000
20,000-	30,000	1,475.00		"	30,000
30,000-	40,000	2,641.66½		"	40,000
40,000-	50,000	3,975.00		"	50,000
50,000-	60,000	5,475.00		"	60,000
60,000-	70,000	7,141.66½		"	70,000
70,000-	80,000	8,975.00		"	80,000
80,000-	90,000	10,975.00		"	90,000
90,000-	100,000	13,141.66½		"	100,000
100,000-	110,000	15,475.00		"	110,000
110,000-	120,000	17,975.00		"	120,000
120,000-	130,000	20,641.66½		"	130,000
130,000-	140,000	23,475.00		"	140,000
140,000-	150,000	26,475.00		"	150,000
150,000-		29,641.66½		"	

THE THIRD SCHEDULE.

Part I.—Death occurring before the coming into operation of the Administration Act Amendment Act, 1956.

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 the section formerly numbered as twenty-nine and now numbered as ninety, 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 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	7 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	8 per cent.

Duty chargeable under s. 90 of the Administration Act, 1903-1971. Sub-heading to Part I added by No. 75 of 1956, s. 8; Part I amended by No. 75 of 1956, s. 8; No. 107 of 1965, s. 5.

Death Duties (Taxing).

Where the value of that interest—

exceeds \$26,000, but does not exceed \$28,000	7½ 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.	

(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 twelve thousand dollars.

(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 Her Majesty the Queen 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 the value of such benefit or interest does not exceed two thousand dollars, this Schedule shall not apply and no duty shall be payable; and
- (b) when the value of such benefit or interest exceeds two thousand dollars, 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
- (c) when the value of such benefit or interest exceeds two thousand dollars, 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.

Part II.—Death occurring after the coming into operation of the Administration Act Amendment Act, 1956.

The rate of duty declared by Parliament and imposed by this Act and chargeable under the Assessment Act subject to the provisions and limitations referred to in section three of this Act, in respect of the several amounts set out in column 1 of the following table as the net present value of any increase accrued, or of any beneficial interest vested, received, accrued, or arisen, under any non-testamentary referred to in the section formerly numbered as twenty-nine and now numbered as ninety, of the Assessment Act, is the rate set out in column 2 of the table opposite the amount in column 1 of the table.

Duty chargeable under s. 90 of the Administration Act, 1903-1971. Part II added by No. 75 of 1956, s. 8. Amended by No. 107 of 1965, s. 5.

TABLE.

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

Death Duties (Taxing).

THE FOURTH SCHEDULE.

Duty chargeable under s. 114 (2) of the Administration Act, 1903-1971. Sub-heading to Part I added by No. 75 of 1956, s. 9. Part I amended by No. 75 of 1956, s. 9; No. 197 of 1965, s. 6.

Part I.—Death of Member occurring before the coming into operation of the Administration Act Amendment Act, 1956.

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 the section formerly numbered as fifty-two but now numbered as one hundred and fourteen of the Assessment Act and shall be at the following rates:—

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	6 $\frac{2}{3}$ per cent.
exceeds \$16,000, but does not exceed \$18,000	6 $\frac{1}{2}$ per cent.
exceeds \$18,000, but does not exceed \$20,000	6 $\frac{1}{4}$ 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 $\frac{3}{4}$ per cent.
exceeds \$26,000, but does not exceed \$28,000	7 $\frac{1}{2}$ per cent.
exceeds \$28,000, but does not exceed \$30,000	8 $\frac{1}{2}$ 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 $\frac{3}{4}$ per cent.
exceeds \$34,000, but does not exceed \$36,000	8 $\frac{1}{2}$ 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 the value of such share or interest exceeds \$40,000.

Death Duties (Taxing).

Part II.—Death of Member occurring after the coming into operation of the Administration Act Amendment Act, 1956.

Duty chargeable under s. 114 (2) of the Administration Act, 1903-1971.

The rate of duty declared by Parliament and imposed by this Act and chargeable under the Assessment Act subject to the provisions and limitations referred to in section three of this Act in respect of the several amounts set out in column 1 of the following table as the net present value of the shares or stock held by a deceased member at the date of his death, as ascertained in accordance with the provisions of subsection (2) of the section formerly numbered as fifty-two and now numbered as one hundred and fourteen, of the Assessment Act, is the rate set out in column 2 of the table opposite the amount set out in column 1 of the table.

Part II added by No. 75 of 1956, s. 9. Amended by No. 107 of 1965, s. 6.

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		
2,000-	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