Western Australia

Death Duty Act 1973

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Western Australia

Death Duty Act 1973

An Act to impose duties upon the estates of deceased persons.

[Assented to 21 December 1973.]

Be it enacted —

##### 1. Short title

This Act may be cited as the *Death Duty Act 1973*.

##### 2. Commencement

This Act shall come into operation on the date on which the *Death Duty Assessment Act 1973*, comes into operation 1.

##### 3. Repeal

(1) The *Death Duties (Taxing) Act 1934‑1970*, is hereby repealed.

(2) Where, immediately before the coming into operation of this Act, any provision of the *Death Duties (Taxing) Act 1934‑1970*, applied to and in relation to the death or estate of a person who died before that date, that provision shall continue to so apply on and after that date.

(3) Nothing in this section affects the operation of the *Interpretation Act 1918*.

##### 4. Incorporation

The *Death Duty Assessment Act 1973*, shall be incorporated and read as one with this Act.

##### 5. Interpretation

In this Act, unless the contrary intention appears, words and expressions have the same meanings as they have in and for the purposes of the *Death Duty Assessment Act 1973*.

##### 6. Imposition of duty

(1) Subject to the *Death Duty Assessment Act 1973*, duty is hereby imposed on and in relation to the final balance of the estate of every person dying in on or after the date of the coming into operation of this Act and before the first day of January, 1979 at the rates declared in Part I of The Schedule to this Act.

(2) Subject to the *Death Duty Assessment Act 1973*, duty is hereby imposed on and in relation to the final balance of the estate of every person dying on or after the first day of January, 1979 and before the first day of January, 1980 at the rates declared in Part II of the Schedule to this Act.

[Section 6 amended by No. 61 of 1978 s.2.]

The Schedule

Part I — Deceased persons dying before 1st January, 1979.

TABLE 1

Where the deceased person was domiciled in this State at the time of his death and the final balance passes to the children, grandchildren, other issue, or dependent parents of the deceased person —

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Where the final balance — | | The Duty Payable shall be — | | |
| Exceeds | Does not exceed | The Duty Payable shall be — | |  |
| $ | $ | $ |  | $ |
|  | 15,000 | Nil |  |  |
| 15,000 | 20,000 |  | 9c for each $1 in excess of | 15,000 |
| 20,000 | 30,000 | 450 plus | 11c for each $1 in excess of | 20,000 |
| 30,000 | 50,000 | 1,550 plus | 13c for each $1 in excess of | 30,000 |
| 50,000 | 70,000 | 4,150 plus | 16c for each $1 in excess of | 50,000 |
| 70,000 | 90,000 | 7,350 plus | 20c for each $1 in excess of | 70,000 |
| 90,000 | 110,000 | 11,350 plus | 24c for each $1 in excess of | 90,000 |
| 110,000 | 130,000 | 16,150 plus | 28c for each $1 in excess of | 110,000 |
| 130,000 | 150,000 | 21,750 plus | 32c for each $1 in excess of | 130,000 |
| 150,000 | 170,000 | 28,150 plus | 38c for each $1 in excess of | 150,000 |
| 170,000 | 203,750 | 35,750 plus | 45c for each $1 in excess of | 170,000 |

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

Where part only of the final balance so passes, the duty payable shall be that proportion of the duty that would have been payable had the whole of that final balance so passed, which the part that so passes bears to the final balance.

TABLE 2

Where the deceased person was domiciled in this State at the time of his death and the final balance passes to brothers or sisters (including brothers or sisters of the half blood or by step or adoptive relationship) or parents (not being dependent parents) of the deceased person —

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Where the final balance — | | The Duty Payable shall be — | | |
| Exceeds | Does not exceed |  | |  |
| $ | $ | $ |  | $ |
|  | 1,500 | Nil |  |  |
| 1,500 | 3,000 |  | 6c for each $1 in excess of | 1,500 |
| 3,000 | 5,000 | 90 plus | 8c for each $1 in excess of | 3,000 |
| 5,000 | 10,000 | 250 plus | 10c for each $1 in excess of | 5,000 |
| 10,000 | 20,000 | 750 plus | 12c for each $1 in excess of | 10,000 |
| 20,000 | 30,000 | 1,950 plus | 14c for each $1 in excess of | 20,000 |
| 30,000 | 50,000 | 3,350 plus | 17c for each $1 in excess of | 30,000 |
| 50,000 | 70,000 | 6,750 plus | 20c for each $1 in excess of | 50,000 |
| 70,000 | 90,000 | 10,750 plus | 24c for each $1 in excess of | 70,000 |
| 90,000 | 110,000 | 15,550 plus | 28c for each $1 in excess of | 90,000 |
| 110,000 | 130,000 | 21,150 plus | 33c for each $1 in excess of | 110,000 |
| 130,000 | 150,000 | 27,750 plus | 38c for each $1 in excess of | 130,000 |
| 150,000 | 170,000 | 35,350 plus | 44c for each $1 in excess of | 150,000 |
| 170,000 | 204,250 | 44,150 plus | 50c for each $1 in excess of | 170,000 |

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

Where part only of the final balance so passes, the duty payable shall be that proportion of the duty that would have been payable had the whole of that final balance so passed, which the part that so passes bears to the final balance.

TABLE 3

Where the deceased person was domiciled in this State at the time of his death and the final balance passes to any person (not being a person to whom Table 1 or 2 of this Part of this Schedule applies or the widow or widower of the deceased person) or to any body corporate or unincorporate —

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Where the final balance — | | The Duty Payable shall be — | | |
| Exceeds | Does not exceed |  | |  |
| $ | $ | $ |  | $ |
|  | 1,500 | Nil |  |  |
| 1,500 | 3,000 |  | 8c for each $1 in excess of | 1,500 |
| 3,000 | 5,000 | 120 plus | 9c for each $1 in excess of | 3,000 |
| 5,000 | 10,000 | 300 plus | 11c for each $1 in excess of | 5,000 |
| 10,000 | 20,000 | 850 plus | 13c for each $1 in excess of | 10,000 |
| 20,000 | 30,000 | 2,150 plus | 15c for each $1 in excess of | 20,000 |
| 30,000 | 50,000 | 3,650 plus | 18c for each $1 in excess of | 30,000 |
| 50,000 | 70,000 | 7,250 plus | 21c for each $1 in excess of | 50,000 |
| 70,000 | 90,000 | 11,450 plus | 25c for each $1 in excess of | 70,000 |
| 90,000 | 110,000 | 16,450 plus | 30c for each $1 in excess of | 90,000 |
| 110,000 | 130,000 | 22,450 plus | 35c for each $1 in excess of | 110,000 |
| 130,000 | 150,000 | 29,450 plus | 40c for each $1 in excess of | 130,000 |
| 150,000 | 170,000 | 37,450 plus | 46c for each $1 in excess of | 150,000 |
| 170,000 | 208,750 | 46,650 plus | 52c for each $1 in excess of | 170,000 |

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

Where part only of the final balance so passes, the duty payable shall be that proportion of the duty that would have been payable had the whole of that final balance so passed, which the part that so passes bears to the final balance.

TABLE 4

Where the deceased person was not domiciled in this State at the time of his death —

|  |  |  |
| --- | --- | --- |
| Where the final balance — | | The Duty Payable shall be — |
| Exceeds | Does not exceed |  |
| $ | $ |  |
|  | 200 | Nil |
| 200 | 1,000 | 10% of the final balance |
| 1,000 | 20,000 | A percentage of the final balance calculated at a minimum rate of 10.2% increasing by grade increases of 0.2% for and in respect of every $1,000, or part thereof, by which the final balance exceeds $2,000. |
| 20,000 | 201,000 | A percentage of the final balance calculated at a minimum rate of 13.9% increasing by grade increases of .01% for and in respect of every $1,000, or part thereof, by which the final balance exceeds $21,000. |
| 201,000 | . . . | 32% of the final balance. |

Part II — Deceased Persons dying on or after 1st January, 1979 and before 1st January, 1980.

TABLE 1

Where the deceased person was domiciled in this State at the time of his death and the final balance passes to the children, grandchildren, other issue, or dependent parents of the deceased person —

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Where the final balance — | | The Duty Payable shall be — | | |
| Exceeds | Does not exceed |  | |  |
| $ | $ | $ |  | $ |
|  | 15,000 | Nil |  |  |
| 15,000 | 20,000 |  | 4.5c for each $1 in excess of | 15,000 |
| 20,000 | 30,000 | 225 plus | 5.5c for each $1 in excess of | 20,000 |
| 30,000 | 50,000 | 775 plus | 6.5c for each $1 in excess of | 30,000 |
| 50,000 | 70,000 | 2,075 plus | 8c for each $1 in excess of | 50,000 |
| 70,000 | 90,000 | 3,675 plus | 10c for each $1 in excess of | 70,000 |
| 90,000 | 110,000 | 5,675 plus | 12c for each $1 in excess of | 90,000 |
| 110,000 | 130,000 | 8,075 plus | 14c for each $1 in excess of | 110,000 |
| 130,000 | 150,000 | 10,875 plus | 16c for each $1 in excess of | 130,000 |
| 150,000 | 170,000 | 14,075 plus | 19c for each $1 in excess of | 150,000 |
| 170,000 | 203,750 | 17,875 plus | 22.5c for each $1 in excess of | 170,000 |

and where the final balance exceeds $203,750, the duty shall be 12.5% of that final balance.

Where part only of the final balance so passes, the duty payable shall be that proportion of the duty that would have been payable had the whole of that final balance so passed, which the part that so passes bears to the final balance.

TABLE 2

Where the deceased person was domiciled in this State at the time of his death and the final balance passes to brothers or sisters (including brothers or sisters of the half blood or by step or adoptive relationship) or parents (not being dependent parents) of the deceased person —

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Where the final balance — | | The Duty Payable shall be — | | |
| Exceeds | Does not exceed |  | |  |
| $ | $ | $ |  | $ |
|  | 1,500 | Nil |  |  |
| 1,500 | 3,000 |  | 3c for each $1 in excess of | 1,500 |
| 3,000 | 5,000 | 45 plus | 4c for each $1 in excess of | 3,000 |
| 5,000 | 10,000 | 125 plus | 5c for each $1 in excess of | 5,000 |
| 10,000 | 20,000 | 375 plus | 6c for each $1 in excess of | 10,000 |
| 20,000 | 30,000 | 975 plus | 7c for each $1 in excess of | 20,000 |
| 30,000 | 50,000 | 1,675 plus | 8.5c for each $1 in excess of | 30,000 |
| 50,000 | 70,000 | 3,375 plus | 10c for each $1 in excess of | 50,000 |
| 70,000 | 90,000 | 5,375 plus | 12c for each $1 in excess of | 70,000 |
| 90,000 | 110,000 | 7,775 plus | 14c for each $1 in excess of | 90,000 |
| 110,000 | 130,000 | 10,575 plus | 16.5c for each $1 in excess of | 110,000 |
| 130,000 | 150,000 | 13,875 plus | 19c for each $1 in excess of | 130,000 |
| 150,000 | 170,000 | 17,675 plus | 22c for each $1 in excess of | 150,000 |
| 170,000 | 204,250 | 22,075 plus | 25c for each $1 in excess of | 170,000 |

and where the final balance exceeds $204,250, the duty shall be 15% of that final balance.

Where part only of the final balance so passes, the duty payable shall be that proportion of the duty that would have been payable had the whole of that final balance so passed, which the part that so passes bears to the final balance.

TABLE 3

Where the deceased person was domiciled in this State at the time of his death and the final balance passes to any person (not being a person to whom Table 1 or 2 of this Part of this Schedule applies or the widow or widower of the deceased person) or to any body corporate or unincorporate —

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Where the final balance — | | The Duty Payable shall be — | | |
| Exceeds | Does not exceed |  | |  |
| $ | $ | $ |  | $ |
|  | 1,500 | Nil |  |  |
| 1,500 | 3,000 |  | 4c for each $1 in excess of | 1,500 |
| 3,000 | 5,000 | 60 plus | 4.5c for each $1 in excess of | 3,000 |
| 5,000 | 10,000 | 150 plus | 5.5c for each $1 in excess of | 5,000 |
| 10,000 | 20,000 | 425 plus | 6.5c for each $1 in excess of | 10,000 |
| 20,000 | 30,000 | 1,075 plus | 7.5c for each $1 in excess of | 20,000 |
| 30,000 | 50,000 | 1,825 plus | 9c for each $1 in excess of | 30,000 |
| 50,000 | 70,000 | 3,625 plus | 10.5c for each $1 in excess of | 50,000 |
| 70,000 | 90,000 | 5,725 plus | 12.5c for each $1 in excess of | 70,000 |
| 90,000 | 110,000 | 8,225 plus | 15c for each $1 in excess of | 90,000 |
| 110,000 | 130,000 | 11,225 plus | 17.5c for each $1 in excess of | 110,000 |
| 130,000 | 150,000 | 14,725 plus | 20c for each $1 in excess of | 130,000 |
| 150,000 | 170,000 | 18,725 plus | 23c for each $1 in excess of | 150,000 |
| 170,000 | 208,750 | 23,325 plus | 26c for each $1 in excess of | 170,000 |

and where the final balance exceeds $208,750, the duty shall be 16% of that final balance.

Where part only of the final balance so passes, the duty payable shall be that proportion of the duty that would have been payable had the whole of that final balance so passed, which the part that so passes bears to the final balance.

TABLE 4

Where the deceased person was not domiciled in this State at the time of his death —

|  |  |  |
| --- | --- | --- |
| Where the final balance — | | The Duty Payable shall be — |
| Exceeds | Does not exceed |  |
| $ | $ |  |
|  | 200 | Nil |
| 200 | 1,000 | 5% of the final balance |
| 1,000 | 20,000 | A percentage of the final balance calculated at a minimum rate of 5.1% increasing by grade increases of 0.1% for and in respect of every $1,000, or part thereof, by which the final balance exceeds $2,000. |
| 20,000 | 201,000 | A percentage of the final balance calculated at a minimum rate of 6.95% increasing by grade increases of .005% for and in respect of every $1,000, or part thereof, by which the final balance exceeds $21,000. |
| 201,000 | — | 16% of the final balance. |

[Schedule amended by No. 3 of 1977 s.3; No. 61 of 1978 s.3.]

NOTES

1 This is a compilation of the *Death Duty Act 1973* and includes all amendments effected by the other Acts referred to in the following Table.

Compilation table

| **Short title** | **Number and year** | **Assent** | **Commencement** |
| --- | --- | --- | --- |
| *Death Duty Act 1973* | 81 of 1973 | 21 Dec 1973 | 1 Jan 1974 (see *Gazette* 28 Dec 1973 p. 4725) |
| *Death Duty Act Amendment Act 1977* | 3 of 1977 | 29 Aug 1977 | Amended provisions apply to estates of persons dying on or after 1 Jul 1977 (see s. 2 of No. 3 of 1977) |
| *Death Duty Act Amendment Act 1978* | 61 of 1978 | 21 Sep 1978 | 21 Sep 1978 |