

Western Australia

Death Duty Act 1973

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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 operation¹.

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- (1) The *Death Duties (Taxing) Act 1934-1970*, is hereby repealed.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

Sch.

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.

Sch.

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
<i>Death Duty Act 1973</i>	81 of 1973	21 Dec 1973	1 Jan 1974 (see <i>Gazette</i> 28 Dec 1973 p. 4725)
<i>Death Duty Act Amendment Act 1977</i>	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)
<i>Death Duty Act Amendment Act 1978</i>	61 of 1978	21 Sep 1978	21 Sep 1978