

DEATH DUTY.

No. 61 of 1978.

AN ACT to amend the Death Duty Act, 1973-1977.

[Assented to 21st September, 1978.]

BE 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 *Death Duty Act Amendment Act, 1978*. Short title and citation.

(2) In this Act the Death Duty Act, 1973-1977 is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Death Duty Act, 1973-1978.

Section 6
amended.

2. Section 6 of the principal Act is amended—

- (a) by adding after the section designation “6.” the subsection designation “(1)”;
- (b) by adding after the word “Act” in the penultimate line the passage “and before the first day of January, 1979”;
- (c) by adding after the word “in” in the penultimate line the passage “Part I of”;
- and
- (d) by adding a subsection as follows—

(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.

Schedule
amended.

3. The Schedule to the principal Act is amended—

- (a) by adding immediately below the heading “THE SCHEDULE.” the heading “*Part I.—Deceased Persons dying before 1st January, 1979.*” ;
- (b) by inserting before the word “this” in line three of Table 3 the words “this Part of” ;
- and
- (c) by adding at the end thereof a heading and Part as follows—

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 per 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 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 per 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 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 per 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	5 per centum of the final balance.	
1,000	20,000	A percentage of the final balance calculated at a minimum rate of 5.1 per centum increasing by grade increases of 0.1 per centum 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 per centum increasing by grade increases of .005 per centum for and in respect of every \$1,000 or part thereof, by which the final balance exceeds \$21,000.	
201,000	—	16 per centum of the final balance.	