

DEATH DUTY ASSESSMENT.

No. 60 of 1978.

AN ACT to amend the Death Duty Assessment 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 Assessment Act Amendment Act, 1978*.

Short title
and
citation.

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

Act No. 80
of 1973 as
amended
by Acts Nos.
79 of 1974,
144 of 1976
and
2 of 1977.

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

Section 3
amended.

2. Subsection (3) of section 3 of the principal Act is amended by adding after the word "Act" in the last line the passage "and before the first day of January, 1980".

Section 8
amended.

3. Section 8 of the principal Act is amended by adding after the word "person" in line four the passage "dying before the first day of January, 1980".

Miscel-
laneous
amendments.

4. The principal Act is amended as set out in the Schedule to this Act.

SCHEDULE

s. 4.

| Provision amended | Amendment |
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| Section 5 (1) | <p>After the definition "statement" add—</p> <p>"Table 1 beneficiary" means a person to whom Table 1 of Part I or II (whichever is the appropriate Part) of the Schedule to the Death Duty Act, 1973, applies;</p> <p>"Table 2 beneficiary" means a person to whom Table 2 of Part I or II (whichever is the appropriate Part) of the Schedule to the Death Duty Act, 1973, applies;</p> <p>"Table 3 beneficiary" means a person to whom Table 3 of Part I or II (whichever is the appropriate Part) of the Schedule to the Death Duty Act, 1973, applies;</p> |
| Section 10 (3) | <p>Delete "person or persons to whom Table 1 of the Schedule to the Death Duty Act, 1973, applies" in lines 3, 4 and 5, substitute "Table 1 beneficiary or Table 1 beneficiaries".</p> |
| Section 19 (1) | <p>Delete "person to whom Table 3 of the Schedule to the Death Duty Act, 1973, applies" in lines 6 and 7, substitute "Table 3 beneficiary".</p> |

| Provision amended | Amendment |
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| Section 22 (b) | Delete "person to whom Table 1 of the Schedule to the Death Duty Act, 1973, applies" in lines 7, 8 and 9, substitute "Table 1 beneficiary". |
| Section 23 (1) | Delete "person to whom Table 1 of the Schedule to the Death Duty Act, 1973, applies" in lines 11 and 12, substitute "Table 1 beneficiary". |
| Section 23 (3) (d) | Delete "person to whom Table 1 of the Schedule to the Death Duty Act, 1973, applies" in lines 6, 7 and 8, substitute "Table 1 beneficiary". |
| Section 24 | Delete "persons to whom Table 1 of the Schedule to the Death Duty Act, 1973, applies" in lines 4, 5 and 6, substitute "Table 1 beneficiaries". |
| Section 24 (a) (i) | Delete "persons to whom Table 1 of the Schedule to the Death Duty Act, 1973, applies" in lines 5, 6 and 7, substitute "Table 1 beneficiaries". |
| Section 25 (1) | Delete "of that predecessor or bore to that predecessor a relationship of a degree referred to in Table 1 of the Schedule to the Death Duty Act, 1973" in lines 22, 23 and 24 of the interpretation "deceased successor", substitute "a child, grandchild or other issue, or a dependent parent, of that predecessor". |
| Section 25 (2) (a) (ii) | Delete "person to whom Table 1 of the Schedule to the Death Duty Act, 1973, applies" in lines 4, 5, 6 and 7, substitute "Table 1 beneficiary". |
| Section 25 (2) | Delete "person to whom Table 1 of the Schedule to the Death Duty Act, 1973, applies" in lines 27, 28 and 29, substitute "Table 1 beneficiary". |
| Section 25 (2a) (a) (ii) | Delete "person to whom Table 1 of the Schedule to the Death Duty Act, 1973, applies" in lines 2, 3, 4 and 5, substitute "Table 1 beneficiary". |

| Provision amended | Amendment |
|-------------------|---|
| Section 28 (3) | Delete "person to whom Table 1 of the Schedule to the Death Duty Act, 1973, applies" in lines 3, 4 and 5, substitute "Table 1 beneficiary". |
| Section 28 (4) | Delete "person to whom Table 2 of the Schedule to the Death Duty Act, 1973, applies" in lines 3, 4 and 5, substitute "Table 2 beneficiary". |
