

DEATH DUTY.

No. 81 of 1973.

AN ACT to impose duties upon the estates of deceased persons.

[Assented to 21st December, 1973.]

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

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

3. (1) The Death Duties (Taxing) Act, 1934-1970, is hereby repealed. Repeal.
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approved for
reprint 7th
February,
1972.

(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.

Incorporation.

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

Interpretation.

5. 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.

Imposition of duty.

6. 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 date of the coming into operation of this Act at the rates declared in the Schedule to this Act.

THE SCHEDULE.

TABLE 1.

Where the deceased person was domiciled in this State at the time of his death and the final balance passes to the widow, widower, 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	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 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	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 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 Schedule applies) 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 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—

<i>Where the final balance—</i>		<i>The Duty Payable shall be—</i>
<i>Exceeds</i>	<i>[Does not exceed]</i>	
\$	\$	
	200	Nil
200	1,000	10 per centum of the final balance.
1,000	20,000	A percentage of the final balance calculated at a minimum rate of 10·2 per centum increasing by grade increases of 0·2 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 13·9 per centum increasing by grade increases of ·01 per centum for and in respect of every \$1,000 or part thereof, by which the final balance exceeds \$21,000.
201,000	32 per centum of the final balance.
