

ESTATE DUTY ASSESSMENT.

No. 97 of 1962.

An Act to amend section nine of the *Estate Duty Assessment Act 1914-1957* in consequence of the enactment of the *Repatriation (Special Overseas Service) Act 1962*.

[Assented to 14th December, 1962.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

1.—(1.) This Act may be cited as the *Estate Duty Assessment Act 1962*. Short title and citation.

(2.) The *Estate Duty Assessment Act 1914-1957*,* as amended by this Act, may be cited as the *Estate Duty Assessment Act 1914-1962*.

2. This Act shall come into operation on the day on which the *Repatriation (Special Overseas Service) Act 1962* comes into operation. Commencement.

3. Section

* Act No. 22, 1914, as amended by No. 29, 1916; No. 34, 1922; No. 47, 1928; No. 12, 1940; No. 18, 1942; No. 16, 1947; No. 80, 1950; Nos. 1 and 52, 1953; No. 94, 1956; and No. 60, 1957.

Estates of
persons
dying on
active service.

3. Section nine of the *Estate Duty Assessment Act 1914–1957* is amended—

(a) by omitting sub-section (1B.) and inserting in its stead the following sub-section:—

“(1B.) From the value of the estate of a person who was a member of the Forces within the meaning of the *Repatriation (Far East Strategic Reserve) Act 1956–1962* or of the *Repatriation (Special Overseas Service) Act 1962* and who, during, or within three years after the termination of, his Malayan service or his special service, as the case may be, has died as a result of injuries received or disease contracted during that Malayan service or special service, as the case may be, there shall be deducted, in respect of such part of the estate as passes to his widow, children, grandchildren, parents, brothers, sisters, nephews or nieces, a sum of Five thousand pounds or the value of that part of his estate, whichever is the less.”; and

(b) by omitting sub-sections (3.) and (4.) and inserting in their stead the following sub-sections:—

“(3.) Where the question whether a person has or has not died as a result of injuries received or disease contracted on active service, during Korean or Malayan war service, during Malayan service or during special service has been finally determined for the purposes of the *Repatriation Act 1920–1962*, the *Repatriation (Far East Strategic Reserve) Act 1956–1962* or the *Repatriation (Special Overseas Service) Act 1962*, as the case may be, by an authority constituted under the *Repatriation Act 1920–1962*, a certificate by that authority that that person has or has not so died is, for the purposes of this Act, conclusive evidence that the person has or has not so died, as the case may be.

“(4.) For the purposes of this section—

(a) the expression ‘Korean or Malayan war service’ has, in relation to a member of the naval, military or air forces of the Commonwealth, the same meaning as the expression ‘war service’ has in Division 8 of Part III. of the *Repatriation Act 1920–1962* and has, in relation to a member of any other forces specified in sub-section (1A.) of this section, a corresponding meaning;

(b) the

1962.

Estate Duty Assessment.

No. 97.

- (b) the expression 'Malayan service' has the same meaning as in the *Repatriation (Far East Strategic Reserve) Act 1956-1962*; and
- (c) the expression 'special service' has the same meaning as in the *Repatriation (Special Overseas Service) Act 1962*."