

2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

3. The Schedule to the *Estate Duty Act* 1914 is repealed and the following Schedule inserted in its stead :— Schedule.

“ THE SCHEDULE.

RATES OF ESTATE DUTY.

- (a) Where the value for duty of the estate does not exceed Ten thousand pounds—Three pounds per centum.
- (b) Where the value for duty of the estate exceeds Ten thousand pounds but does not exceed Twenty thousand pounds—Three pounds per centum increasing by three one-hundredths of one pound per centum for every complete One hundred pounds by which that value exceeds Ten thousand pounds.
- (c) Where the value for duty of the estate exceeds Twenty thousand pounds but does not exceed One hundred thousand pounds—Six pounds per centum increasing by three two-hundredths of one pound per centum for every complete One hundred pounds by which the value exceeds Twenty thousand pounds.
- (d) Where the value for duty of the estate exceeds One hundred thousand pounds but is less than Five hundred thousand pounds—Eighteen pounds per centum increasing by one two-hundredths of one pound per centum for every complete One thousand pounds by which the value exceeds One hundred thousand pounds.
- (e) Where the value for duty of the estate is Five hundred thousand pounds or more—Twenty pounds per centum.”.

4. The amendment effected by this Act shall apply to the estates of deceased persons dying on or after the date of the commencement of this Act.

Application of
amendment.

SEAT OF GOVERNMENT (ADMINISTRATION).

No. 14 of 1940.

An Act to amend the *Seat of Government (Administration) Act* 1910-1939.

[Assented to 27th May, 1940.]

[Date of commencement, 24th June, 1940.]

BE it enacted by the King'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 *Seat of Government (Administration) Act* 1940.

Short title
and citation.

(2.) The *Seat of Government (Administration) Act* 1910–1939*, as amended by this Act, may be cited as the *Seat of Government (Administration) Act* 1910–1940.

Ordinances.

2. Section twelve of the *Seat of Government (Administration) Act* 1910–1939 is amended by inserting after sub-section (2.) the following sub-section :—

“(2A.) A notice in the *Gazette* of any such Ordinance having been made, and of the place where copies of the Ordinance can be purchased, shall be sufficient compliance with the requirement of paragraph (a) of the last preceding sub-section.”.

* Act No. 25, 1910, as amended by No. 9, 1927; No. 44, 1928; No. 2, 1930; No. 9, 1931; No. 4, 1933; and No. 86, 1939.

LAND TAX ASSESSMENT.

No. 15 of 1940.

An Act to amend the *Land Tax Assessment Act* 1910–1937.

[Assented to 27th May, 1940.]

[Date of commencement, 24th June, 1940.]

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

**Short title
and citation.**

1.—(1.) This Act may be cited as the *Land Tax Assessment Act* 1940.

(2.) The *Land Tax Assessment Act* 1910–1937* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Land Tax Assessment Act* 1910–1940.

**Tenure and
salary of
Commissioner
and Assistant
Commissioner.**

2. Section five of the Principal Act is amended by inserting after sub-section (2.) the following sub-section :—

“(2A.) Notwithstanding anything contained in sub-section (1.) or (2.) of this section, if the person who is appointed Commissioner or Assistant Commissioner is, at the time of his appointment, more than fifty-eight years of age, the term of his appointment shall be the period which will expire upon his attaining the age of sixty-five years.”.

* Act No. 22, 1910, as amended by No. 12, 1911; No. 37, 1912; No. 29, 1914; No. 33, 1916; No. 29, 1923; No. 32, 1924; No. 50, 1926; No. 30, 1927; No. 34, 1928; No. 1, 1930; No. 8, 1930; No. 64, 1932; No. 14, 1934; and No. 5, 1937.