



ANNO VICESIMO

GEORGII V REGIS.

A.D. 1929.

No. 1898.

An Act to consolidate certain Acts relating to the Imposition of Succession Duties.

[Assented to, September 5th, 1929.]

BE it Enacted by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

PART I.

PART I.

PRELIMINARY.

1. This Act may be cited as the "Succession Duties Act, 1929." Short title.
2. This Act is a consolidation of the Acts mentioned in the First Schedule, and the said Acts are hereby repealed. Acts consolidated and repealed.
3. The provisions of this Act are arranged as follows :— Arrangement of Act.
 - PART I.—Preliminary.
 - PART II.—Imposition and Ascertainment of Succession Duties.
 - PART III.—Sales for Non-payment of Duty.
 - PART IV.—Adjustment of Duty.
 - PART V.—General Provisions.
 - PART VI.—Regulations.
4. (1) In this Act, unless the context otherwise requires— Interpretation.

"Administration" means any probate or letters of administration, with or without a will annexed, and any rule or order of any Court or Judge, and any deed or document of any kind whatsoever, whereby any person becomes entitled at law to administer, take charge of, or become receiver of any property of a deceased person : 567, 1893, ss. 4, 15, and 16, 1696, 1919, ss. 3 and 11; 1576, 1923, ss. 8 and 14; 1799, 1927, s. 3.

“ Administrator ” means any executor to whom probate of a will has been granted, or any person to whom letters of administration, with or without a will annexed, have been granted, and also any person who, by virtue of any administration, becomes entitled to administer, take charge of, or become receiver of any property of a deceased person :

“ Commissioner ” means the Commissioner of Succession Duties appointed pursuant to this Act :

“ Deed of gift ” means every deed of gift absolute, and every deed of conveyance, transfer, appointment under power, declaration of trust, or other non-testamentary disposition of property made by any person, and containing trusts or dispositions to take effect or which shall or may take effect during his lifetime, and not being made before and in consideration of marriage or in pursuance of a binding contract entered into before and in consideration of marriage, or in favour of a *bona fide* purchaser or incumbrancee for valuable consideration, and whether or not the property comprised in the deed is subject to any limitation :

“ Duty ” or “ duties ” means succession duty or duties under this Act or the repealed Acts :

No. 557 of 1892.

“ Foreign company ” means any foreign company as defined by the Companies Act, 1892 :

“ Net present value ” means—

(a) in relation to property derived from a deceased person, the net value of the property at the time of the death of the said person ; and

(b) in relation to property given or accruing under a settlement or deed of gift, or to an increase of benefit, beneficial interest, or property accruing under any of the circumstances mentioned in section 32, the net value of the increase of benefit, beneficial interest, or property at the time any duty becomes chargeable thereon ; and

(c) in relation to property accruing under any of the circumstances mentioned in section 35, the net value of the property at the date of the making of the disposition thereof :

“ Person ” includes body corporate, company, and society :

“ Property ” includes any interest in property :

“ Reciprocating State ” means any State or country (including any part of His Majesty’s dominions) declared by proclamation for the time being in force to be a reciprocating State for the purposes of this Act :

“ Repealed Acts ” means the Acts repealed by this Act or by the Succession Duties Act, 1893 : “ Settlement.”

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“Settlement” means every conveyance, transfer, appointment under power, declaration of trust, or other non-testamentary disposition of property made by any person containing trusts or dispositions to take effect after the death of the settlor or any other person when the settlor or other person shall not have died before the twenty-sixth day of October, eighteen hundred and ninety-three:

“The Court” means the Supreme Court, or any Judge thereof.

(2) The word “duty” in section 12 of the Administration and Probate Act, 1919, shall mean duty under this Act, or any Act amending the same or substituted therefor.

5. (1) The Governor may appoint a Commissioner of Succession Duties, a Deputy Commissioner of Succession Duties, and any other necessary officers for carrying this Act into effect.

Commissioner of
Succession Duties
and administration
of Act.

1799, 1927, s. 3.

(2) This Act shall be administered by the Commissioner of Succession Duties for the time being, who shall, in addition, administer the repealed Acts so far as the same shall remain in operation.

6. (1) If at any time the Governor is satisfied that by the law of any other State or country (including any part of His Majesty's dominions) no succession duties, probate duties, death duties, estate duties, or other duties of the same nature are charged or payable upon property situated or deemed to be situated in South Australia, or no such duties are charged or payable on any substantial part of such property as aforesaid, or provision is or will be made—

Reciprocity in the
deduction of duty
paid in respect of
foreign property.

1576, 1923, s. 15.

(a) for the deduction from succession duties, probate duties, death duties, estate duties, or other duties of the same nature, payable in the said State or country in respect of property in South Australia of duty paid in this State in respect of the same property; or

(b) for exempting from any such duties as aforesaid property in this State,

or to the like effect or substantially the like effect, the Governor may, by proclamation, declare the said State or country to be a reciprocating State for the purposes of this Act.

(2) If subsequently the Governor is satisfied that succession duties, probate duties, death duties, estate duties, or other duties of the same nature are charged or payable upon property situated or deemed to be situated in South Australia, or that any such duties are charged or payable upon a substantial part of any such property, or that any such provision as mentioned in subsection (1) of this section is no longer in force, or will not be made, or is not being given effect to in the reciprocating State, the Governor may, by proclamation revoke the proclamation made with respect to the said reciprocating State.

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SUCCESSION DUTIES.**

Succession duties payable by administrator.
567, 1893, s. 6.
1870, 1928, s. 3.

7. Every administrator shall pay to the Commissioner succession duties, to be assessed by the Commissioner, according to the rates mentioned in the Second Schedule hereto, but where any such duty shall have been paid in respect of any property derived from any deceased person no further duty shall be paid by reason of any additional administration subsequent to any such payment.

The said duties shall be assessed upon the total of the net present value of all property derived, or deemed to be derived, by any person from any deceased person, and shall be assessed at the rate appropriate for the said total.

Property on which duty payable.
567, 1893, s. 7.
1576, 1923, s. 3.

8. (1) For the purposes of this Act property derived from a deceased person shall be subject to duty in so far as it comprises or is portion of, or is payable out of—

- (a) his real property in South Australia (including real property over which he had a general power of appointment, exercised by his will) ;
- (b) his personal property, wherever the same shall be (including personal property over which he had a general power of appointment, exercised by his will), if the deceased was, at the time of his death, domiciled in South Australia ; or
- (c) his personal property in South Australia (including personal property over which he had a general power of appointment, exercised by his will), including all debts, money, and choses in action receivable or recoverable by the administrator in South Australia if the deceased had, at the time of his death, a foreign domicile.

(2) All duties lawfully paid in any reciprocating State in respect of property within that State, and derived from any deceased person, may be deducted from the duty to which the same property is liable under this Act.

Estate duty payable under law of another country not to be deducted.
1308, 1917, s. 3 (1).

9. In calculating the net present value of property derived by any person from a deceased person for the purpose of assessing the duty payable thereon, no deduction shall in any case (except as provided in subsection (2) of section 8) be made by reason of the payment of, or the liability to pay, any duty imposed on the said property, or on the estate of the said deceased person, or on any part of the said property or estate, by any legislative enactment of the Commonwealth or of any other State, dominion, or country whatever.

Property derived from a deceased person.
1396, 1919, s. 13.
1870, 1928, s. 9.

10. (1) For the purposes of this Act property shall be deemed to be derived from a deceased person—

- (a) if a title thereto is conferred beneficially upon any person either immediately or after any interval, either certainly

or

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or contingently, and either originally or by way of substitutive limitation by the will of the deceased person or by devolution of law consequent on the death of the said person :

- (b) if the title thereto consists, wholly or in part, of any non-testamentary disposition of property, including therein any debt, covenant, bond, obligation, mortgage, encumbrance, or engagement made, incurred, given, created, or entered into by the deceased person during his lifetime, otherwise than before and in consideration of marriage, or for full consideration in money or money's worth wholly for the benefit of the said deceased person, to the extent of any property which the administrator of the said deceased person is bound to transfer, convey, deliver, or pay in satisfaction of the said disposition, unless the same property so deemed to be derived from the deceased person is otherwise liable to duty under this Act.

(2) Where under any disposition of property taking effect upon the death of any person, any person has a general power of appointment over property, he shall, in the event of his making any appointment thereunder, be deemed to be entitled at the time of the death to the property or interest thereby appointed as a succession derived from the donor of the power.

11. The duty payable under this Act shall be a first charge upon the property derived from the deceased person and shall become chargeable upon the said property immediately upon the death of the deceased person.

Duty to be a first charge on real and personal estate.
567, 1893, s. 8.
1576, 1923, s. 4.

12. (1) For the purpose of ascertaining the amount of duty every administrator shall, within the prescribed period from the grant of administration, file with the Commissioner a statement in the prescribed form, specifying full particulars of—

Administrator to file statement.
567, 1893, s. 9.

- (a) the net present value of any property derived from the deceased person to which any person is beneficially entitled, and the relationship (if any) of that person to the deceased person :
- (b) the net present value of any property given to an uncertain person, or on an uncertain event, including property over which a special power of appointment is given, the said value to be estimated as if the property had been given by way of vested remainder to a certain person :
- (c) all such further information as the Commissioner shall demand for the purpose of enabling him to ascertain the duty.

(2) If the administration is limited to any particular property, the statement shall be limited to that particular property.

13. Every administrator may, in the statement filed with the Commissioner for the purpose of ascertaining the net present value of all the property derived from the deceased person, deduct from the

Reasonable funeral and testamentary expenses may be deducted.
1396, 1919, s. 12.

gross

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gross value of the property all reasonable funeral and testamentary expenses, in the same manner as the administrator, for the purpose of ascertaining the net present value, might lawfully deduct debts and other liabilities contracted by the deceased person during his lifetime.

Property disposed of by way of *donatio mortis causa* liable to duty.

567, 1893, s. 10.

14. All property the subject matter of a gift by way of a *donatio mortis causa* shall, upon the death of the person making the gift, be deemed to be property derived from him for the purpose of estimating the duty, and shall vest in the administrator until the duty shall have been paid and shall have been refunded to the administrator. The administrator shall include all such property in his statement, and shall pay duty upon its net value.

Commissioner may extend time for filing statement.

Ibid., s. 11.

15. The Commissioner may extend the time within which the administrator is to file the statement, and after the statement has been filed he may permit the administrator to add to, alter, or vary it. When any such statement, with any such addition, alteration, or variation (if any) shall have been approved of by the Commissioner he shall certify his approval in the prescribed form. Any such certificate shall, except as herein otherwise provided, be final and conclusive.

If statement not filed, or Commissioner dissatisfied therewith, &c., the Commissioner may assess duty.

Ibid., s. 12.

16. If the administrator of the estate of any deceased person shall not file the statement within the prescribed time, or such extended time as the Commissioner may allow, or if administration shall not be obtained in respect of the estate of any deceased person within six months after his death, or if the Commissioner shall be dissatisfied with any statement filed in respect of the estate of any deceased person, or any property derived from him, the Commissioner may assess the duties in the prescribed manner.

Supply of copies of grants to Commissioner.

1799, 1927, s. 6 (part).

17. Forthwith after the grant of any probate or letters of administration with or without a will annexed the Registrar of Probates shall deliver to the Commissioner a copy of the said probate or letters of administration.

Delivery of administration.

Ibid., s. 6 (part).

18. (1) The administrator of the estate of any deceased person may give security to the Commissioner for the due payment of the duties on the said estate. The security given may be by mortgage over the said estate or any portion thereof, or by bond with or without sureties, or may be given in any other manner which the Commissioner thinks fit.

(2) Upon payment of the duties or upon the acceptance of any such security, the Commissioner shall certify in writing to the Registrar of Probates that the duty has been paid, or security accepted as aforesaid, or, in a proper case, the Commissioner shall certify as aforesaid that no duty is payable upon the said estate. The Commissioner shall also inform the Registrar of Probates of the net value of the said estate situated in South Australia. Upon the receipt of such certificate as aforesaid, and upon payment of the proper Court fees, the Registrar of Probates shall deliver the administration

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administration to the administrator. In any case where the Public Trustee is the administrator, the Registrar of Probates may deliver the administration to the Public Trustee without having received a certificate as aforesaid.

19. Every administrator appointed during the minority or absence from South Australia of any person, shall file the said statement and pay the duty.

As to administration during minority or absence from South Australia.
567, 1893, s. 14.

20. (1) The property given or accruing to any person under any settlement shall, upon the death of the settlor or other person upon whose death the trusts or dispositions are to take effect, be chargeable with succession duty according to the scale in the Third Schedule hereto.

Property comprised in settlements and deeds of gift liable to succession duty
567, 1893, s. 17.
1396, 1919, s. 4.

(2) The property given or accruing to any person under any deed of gift shall be chargeable with succession duty according to the scale in the Third Schedule hereto, immediately after the death of the donor, if he dies within twelve months after the date of the deed of gift.

(3) The said duty shall be a first charge upon the property on which the same is imposed, but subject to any moneys secured or charged before the settlement or deed of gift upon the property comprised therein.

21. The same non-testamentary disposition of property may be in part a "settlement" and in part a "deed of gift" within the meaning of this Act, and the property given or accruing under the respective parts shall be chargeable with duty under section 20 accordingly.

Disposition may be in part a "settlement" and in part a "deed of gift."
Ibid., s. 14.

22. (1) For the purposes of this Act, property comprised in a settlement or deed of gift shall be subject to duty in so far as it comprises or is portion of, or is payable out of—

Property in settlements and deeds of gift on which duty payable.
567, 1893, s. 18.

(a) the real property in South Australia of the settlor or donor (including real property over which he had a general power of appointment, exercised by the settlement or deed of gift):

1576, 1923, s. 5.

(b) his personal property, wherever the same shall be (including personal property over which he had a general power of appointment, exercised by the settlement or deed of gift), if he was at the time of the settlement or deed of gift domiciled in South Australia:

(c) his personal property in South Australia (including personal property over which he had a general power of appointment, exercised by the settlement or deed of gift), including all debts, money, and choses in action receivable or recoverable by him in South Australia, if he had, at the time of the settlement or deed of gift, a foreign domicile.

(2) All

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(2) All duties lawfully paid in any reciprocating State in respect of property within that State, and comprised in the settlement or deed of gift, may be deducted from the duty to which the same property is liable under this Act.

Settlements and deeds of gift to be registered.
567, 1893, s. 19.

23. Every settlement and every deed of gift shall be registered either within the prescribed time or within such further time as the Commissioner may allow, after the duty in respect of any property accruing thereunder shall become chargeable as hereinbefore provided.

Mode of registering.
Ibid., s. 20.

24. (1) The registration of every settlement and every deed of gift shall be effected by the trustee, or some person interested thereunder, producing the same to the Commissioner, and leaving an attested copy thereof with him, which copy the Commissioner shall cause to be examined with the original.

(2) If he shall find the same to be correct he shall indorse and sign a certificate of registration on the original settlement or deed of gift, to the effect that the same was produced to him, and that an attested copy was left with him, and specifying the date when the same was so produced and the attested copy so left with him as aforesaid.

(3) The Commissioner shall charge upon every such registration a fee of Ten Shillings.

If settlement or deed of gift registered under the Real Property Act, 1886, certified copy to be produced in lieu of original.
Ibid., s. 21.

25. In case of any settlement or deed of gift being a registered document under the Real Property Act, 1886, a copy certified under the hand of the Registrar-General, or any Deputy or Assistant or Acting Registrar-General, and the seal of office of the Registrar-General may be produced instead of the original for registration under this Act, and a certificate of registration indorsed thereon shall have the same effect as if indorsed on the original.

Trustee or other person to file statement.
Ibid., s. 22.

26. (1) The trustee of every settlement or deed of gift, or such other person interested thereunder as the Commissioner shall in the prescribed manner direct so to do, shall, within the prescribed time, or within such further time as the Commissioner shall allow, after the duty shall become chargeable on any property accruing thereunder, file with the Commissioner a statement in the prescribed form, setting forth—

(a) the net present value at the time of the duty becoming chargeable of any property given or accruing to any person under the settlement or deed of gift :

(b) the net present value of any property given or accruing under the settlement or deed of gift to an uncertain person or on an uncertain event, including property over which a special power of appointment is given, the said value to be estimated as if the property had been given by way of vested remainder to a certain person :

(c) all

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(c) all such further information as the Commissioner shall demand for the purpose of enabling him to ascertain the duty payable.

(2) After any such statement has been filed, the Commissioner may permit the trustee or any other person interested under the settlement or deed of gift to add to, alter, or vary it.

27. When any such statement, with any such addition, alteration, or variation (if any) shall have been approved by the Commissioner, he shall certify his approval in the prescribed form. Any such certificate shall be final and conclusive.

Commissioner's approval of statement.
Ibid., s. 23.

28. (1) After the giving of the certificate of approval as aforesaid the trustee, or such person interested under the settlement or deed of gift as shall in the prescribed manner be required by the Commissioner so to do, shall pay out of the property comprised in the settlement or deed of gift the duty or duties to be assessed by the Commissioner.

After approval trustee or other person to pay duty out of property.
Ibid., s. 24.

(2) The said duty or duties shall be payable immediately after the Commissioner shall have made the assessment.

(3) The Commissioner may extend the time for payment.

29. The Commissioner may, if he deems it desirable, require payment from the trustee, or such other person as in the last preceding section mentioned, of the duty appearing by the statement to be chargeable before he has certified his approval. The duty shall thereupon immediately become payable, but the amount thereof shall be subject to adjustment by the Commissioner when he has certified his approval of the statement.

Commissioner may require payment before he finally approves statement.
Ibid., s. 25.

30. If any such settlement or deed of gift be not registered within the prescribed time, or such further time as the Commissioner may allow, or if the statement in section 26 mentioned shall not be filed within the prescribed time, or such further time as the Commissioner shall allow, or if the Commissioner shall be dissatisfied with any such statement, the Commissioner may assess in the prescribed manner the duty in respect of any property accruing to any person under such settlement or deed of gift.

If not registered, Commissioner may assess duty.
Ibid., s. 26.

31. (1) If any person makes any conveyance, assignment, gift, delivery, transfer, declaration of trust, or other non-testamentary disposition, whether in writing or otherwise, of any property, real or personal, or of any money or securities for money, or gives any mortgage or encumbrance, or incurs any debt, with intent to evade the payment of duty under this Act, the said disposition, mortgage, or encumbrance, or the incurring of the said debt, shall be deemed, so far as the circumstances will admit, to be a deed of gift, and any property accruing to any person thereunder shall be liable to duty as if the donor had died within twelve months from the date thereof, but double duty shall be payable in respect of any such property.

Property conveyed or assigned to evade duty, liable to duty.
Ibid., s. 27.
1576, 1923, s. 6.

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(2) In any case within this section the Court may, on the application of the Commissioner by summons or petition, declare the disposition, mortgage, encumbrance, or debt in question to have been made, given, or incurred with intent to evade the payment of duty under this Act, and may also declare that double duty is payable in respect of the property accruing thereunder, and may order that some person shall file a statement in respect of the said property and pay the said duty. Upon such a declaration and order being made, all the provisions of this Act shall, so far as circumstances will admit, be applicable to that case as if the said person were trustee of a deed of gift under this Act, and the donor had died within twelve months from the date of the deed of gift, and the said disposition, mortgage, or encumbrance, or the creation of the said debt, were the deed of gift under which he took the property comprised therein.

Property liable to
duty under this
Act.

1396, 1919, s. 15.
(1) and (2).
1576, 1923, s. 9.

32. (1) Succession duty shall be chargeable according to the scale in the Third Schedule hereto on the net present value of—

- (a) the increase of benefit hereafter accruing to any person by the extinction or determination of any charge, encumbrance, estate, or interest determinable by the death of any person, or at any period ascertainable only by reference to death, to which any property has become subject by any non-testamentary disposition made since the twenty-sixth day of October, eighteen hundred and ninety-three :
- (b) the increase of benefit hereafter accruing to any person by the extinction or determination of any benefit reserved or assured to the grantor or any other person for the term of his life, or for any period ascertainable only by reference to death, by any reservation, assurance, or contract in or accompanying any non-testamentary disposition of property, not being a *bona fide* sale, made since the twenty-sixth day of October, eighteen hundred and ninety-three :
- (c) the beneficial interest in any property vested since the twenty-sixth day of October, eighteen hundred and ninety-three, in any persons jointly which hereafter accrues to the other or others of such persons by survivorship :
- (d) the beneficial interest in any money received under a policy of assurance effected on his life by any person dying after the twenty-seventh day of November, nineteen hundred and nineteen, where the policy was wholly kept up by him for the benefit of a donee, whether nominee or assignee, or a part of the said money, in proportion to the premiums paid by him, where the policy was partially kept up by him for the benefit of a donee as aforesaid :
- (e) any

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(e) any annuity or other interest purchased or provided by a person dying after the twenty-seventh day of November, nineteen hundred and nineteen, either by himself alone, or in concert or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the person so dying :

(f) the property given or accruing to any person under any deed of gift to the extent to which the said property, or property required to satisfy the same, or the beneficial enjoyment thereof, has not been parted with by the donor at least twelve months prior to the date of his death.

(2) The duty chargeable under this section shall be a first charge upon the property on which the same is imposed, and shall become chargeable upon the said property immediately upon the accruing of the increase of benefit, beneficial interest, or property, as the case may be.

33. Succession duty shall not be chargeable in respect of the increase of benefit or the beneficial interest accruing as mentioned in subdivisions (a), (b), (c), (d), and (e) of subsection (1) of section 32 by reason only of a *bona fide* purchase from the person under whose disposition the benefit or interest accrues, nor in respect of the falling into possession of the reversion on any lease for lives, nor in respect of the determination of any annuity for lives, where the purchase was made, or the lease or annuity granted, for full consideration in money or money's worth paid to the vendor or grantor for his own use or benefit, or in case of a lease for the use or benefit of any person for whom the grantor was a trustee.

Exemptions from liability under section 32.
1396, 1919, s. 16.

34. (1) For the purposes of the Third Schedule hereto in its application to subdivisions (a) and (b) of subsection (1) of section 32, the increase of benefit therein mentioned shall be deemed to be property given or accruing under a deed of gift, and the person making the non-testamentary disposition therein mentioned shall be deemed the donor.

Application of Third Schedule to section 32.
Ibid., s. 17.

(2) For the purposes of the Third Schedule hereto in its application to subdivision (c) of subsection (1) of section 32, the beneficial interest therein mentioned shall be deemed to be property given or accruing under a deed of gift, and the person on whose death the beneficial interest accrued shall be deemed the donor.

(3) For the purposes of the Third Schedule hereto in its application to subdivisions (d) and (e) of subsection (1) of section 32, the beneficial interest therein mentioned shall be deemed property given or accruing under a deed of gift, and the person dying as mentioned in the said subdivisions shall be deemed the donor.

35. (1) Duty

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Duty chargeable
on gifts otherwise
than by deed.

Ibid., s. 18.

1876, 1923, s. 10.

1842, 1927, s. 4.

35. (1) Duty shall be chargeable according to the scale in the Third Schedule hereto upon the net present value of any property given or accruing after the twenty-seventh day of November, nineteen hundred and nineteen, to any person under any conveyance, assignment, gift, delivery, transfer, or other non-testamentary disposition of property, whether in writing or otherwise, and whether by way of declaration of trust or otherwise, not being a deed of gift or settlement within the meaning of this Act, and not being before and in consideration of marriage, or for full consideration in money or money's worth wholly for the benefit of the person making the disposition, in the event of the death of the said last-mentioned person within twelve months of the making of the disposition.

(2) The duty mentioned in subsection (1) of this section shall become chargeable immediately upon the death of the person dying as aforesaid.

(3) If any property is after the said twenty-seventh day of November, nineteen hundred and nineteen, disposed of by deed of gift, gift, or otherwise than for full consideration in money or money's worth, and the person taking under the disposition does not immediately after the disposition *bona fide* assume the beneficial interest and possession of the said property and thenceforward retain the said interest and possession to the entire exclusion of the person making the disposition and without reservation to that person of any benefit from or interest in the said property by contract or otherwise, then duty shall be chargeable according to the scale in the said Third Schedule upon the net present value of the property so disposed of irrespective of whether the death of the person making the disposition occurs within twelve months of the making of the disposition or not.

(4) For the purposes of the Third Schedule hereto in its application to subsections (1) and (3) hereof, the conveyance, assignment, gift, delivery, transfer, or other non-testamentary disposition mentioned in the said subsections shall be deemed a deed of gift, and the person making the same shall be deemed the donor.

(5) The provisions of subsections (1) and (3) hereof shall not apply to gifts to any person not exceeding in the aggregate the sum of Fifty Pounds.

Aggregation of gifts
1842, 1927, s. 7.

36. Where a person, within twelve months of his death makes more than one deed of gift or other non-testamentary disposition of property in favour of the same person, or where the beneficial interest in any property vested since the twenty-sixth day of October, eighteen hundred and ninety-three, in any persons jointly, accrues after the fifth day of January, nineteen hundred and twenty-eight, to any of such persons by survivorship, the duty in respect of the property given and/or accruing as aforesaid shall be chargeable and payable on the aggregate amount of the net present value of the property so given and/or accruing.

37. (1) The

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37. (1) The persons becoming beneficially entitled to any property chargeable with duty under sections 32 or 35, or any trustee, guardian, or committee in whom the property is vested, or such one or more of them as the Commissioner nominates, shall file a statement with the Commissioner, showing all such particulars as the Commissioner requires to enable him to assess the duty.

Statement to be filed and duty paid.
1396, 1919, s. 19.
1576, 1923, s. 11.

(2) The said statement shall, in any of the cases mentioned in subdivisions (a), (b), (c), (d), and (e) of subsection (1) of section 32, and in subsection (3) of section 35, be filed immediately after the interest or benefit chargeable with duty has accrued, and shall, in the case mentioned in subdivision (f) of the said subsection or any case mentioned in subsection (1) of section 35, be filed immediately after the death of the person who is deemed to be the donor.

(3) Immediately after the Commissioner has approved the statement and assessed the duty the person filing the statement shall pay the duty so assessed.

(4) The Commissioner may extend the time for payment.

38. (1) The Commissioner may, if he deems it desirable, require payment of the duty appearing by any such statement to be chargeable from any of the persons filing the same, before he has certified his approval.

Commissioner may require payment of duty before he approves statement.
1396, 1919, s. 20.

(2) The duty shall thereupon immediately become payable, but the amount thereof shall be subject to adjustment by the Commissioner when he has certified his approval of the statement.

39. If the statement is not filed within the prescribed time or a time fixed by the Commissioner, or if the Commissioner is dissatisfied with any such statement, the Commissioner may assess the duty payable in respect of the interest chargeable.

If statement not filed, Commissioner may assess.
Ibid., s. 21.

40. (1) Whenever after the twenty-eighth day of November, nineteen hundred and twenty-three, a member of any foreign company carrying on business in South Australia dies, wheresoever the member may have been domiciled, there shall be chargeable and payable under and subject to the provisions of this Act, and, except as hereinafter provided, without any deduction or exemption whatever, a duty at the rate mentioned in the Fourth Schedule hereto on the net present value of the shares or stock in the company held by the member at the time of his death:

Duty on shares in foreign company on death of shareholders.
1576, 1923, s. 18.

Provided that—

- I. the duty mentioned in this section shall not be payable where the net present value of the shares and stock in the company held by the member at the time of his death does not exceed One Thousand Pounds;

II. where

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II. where the company carries on business outside South Australia, the duty payable by the company under this section shall bear the same proportion to the duty mentioned in the Fourth Schedule hereto as the net profits derived from any business carried on by the company in South Australia and from the sale at any place of the products of any such business bear to the aggregate net profits of the company derived from the whole of its business wheresoever carried on. For the purpose of this paragraph "net profits" means net profits for the last financial year ended prior to the death of the member on whose shares the duty is payable; and

III. where probate of the will or letters of administration of the estate of any member of the company have, in pursuance of the Administration and Probate Act, 1919, been granted or sealed in South Australia, and the duty payable under section 7 of this Act on the property in respect whereof the said probate or letters of administration were granted has been duly paid, no duty in respect of shares or stock comprised in the said property shall be payable under this section.

(2) Duty under this section shall be payable as aforesaid by the said company, and may be recovered by the Commissioner at any time after the expiration of six months from the day on which probate or letters of administration of the estate of the said member were notified to or lodged with the company, and not sooner, as a debt due to His Majesty.

(3) Any payment by the said company of any duty imposed by this section in respect of shares or stock in the company held by a member at the time of his death shall be deemed to be a payment on behalf of the estate of the said member, and may be deducted by the company from any moneys payable by the company to the personal representative of the said member in respect of the said shares or stock, or recovered by action from the said representative.

Company to deliver list of deceased members in respect of whose estate administration has been notified to company.

Ibid., s. 19.

41. (1) Whenever after the twenty-eighth day of November, nineteen hundred and twenty-three, a member of any foreign company carrying on business in South Australia dies, and probate or letters of administration of the estate of the member are notified to or lodged with the company, the company, within six months from the day when the probate or letters of administration were notified to or lodged with the company, or such further time as the Commissioner may allow, shall cause to be delivered to the Commissioner a return giving the name and address of the said member, the date when the probate or letters of administration were notified to or lodged with the company, and the number, description, and value of the shares in the said company held by the said member at the time of his death, and shall pay the duty thereon.

(2) If

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PART II.

(2) If any such list is not delivered in accordance with the provisions of this section, the company making default, and any attorney in South Australia of the company, shall be liable to a penalty not exceeding Fifty Pounds.

42. In every case where duty becomes chargeable upon any property, the amount of duty payable shall be increased by twenty-five per centum of the amount of duty which would be payable except for the operation of this section: Provided that this section shall not apply to any duty becoming chargeable after the thirtieth day of June, nineteen hundred and thirty.

Increase of
succession duties.
1842, 1927, s. 3.
1870, 1928, s. 8.

PART III.

SALES FOR NON-PAYMENT OF DUTY.

PART III.

43. (1) The administrator or trustee, or any person required to pay duty under this Act, may, if he shall require the assistance of the Court in that behalf, apply to the Court for an order that the whole or a sufficient portion of any property subject to duty may be sold to pay the duty.

Property may be
ordered to be sold.
567, 1893, s. 28.

(2) If any duty shall not be paid, the Commissioner may apply to the Court for an order that a sufficient portion of any property subject to the duty may be sold.

(3) The Court may thereupon order that the whole or such portion of the said property as it thinks proper may be sold, at such times, for such prices, and in such manner, and subject to such terms and conditions in all respects, as it may deem advisable, and may make such order as to the costs of and consequent upon the application, proceedings, and sale as it may deem advisable.

(4) The moneys arising from the said sale shall be applied in the first place towards paying the costs and expenses, if so ordered, of and consequent upon any such application, proceedings, or sale, and in the next place towards the payment of the said duty, and the balance shall, subject to the provisions of the next following subsection, be paid to or held or disposed of by the administrator or trustee upon the same trusts as the property sold would have been held and disposed of.

(5) The Court may make any order that may seem just as to any such surplus moneys, and as to the disposal or investment thereof, and as to the person or persons to whom the same or the interest thereof shall be paid.

44. No purchaser from any person required to pay duty under this Act, or from any trustee, in any case where the said person or trustee shall make a sale purporting to be made under section 43,
and

Purchaser not bound
to inquire.
567, 1893, s. 29.

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and no purchaser at any sale purporting to be made under any order obtained under this Act, shall be bound or concerned to see or inquire whether the said trustee or person has power to sell, or as to the necessity of the sale, or whether the order was properly obtained or whether the sale is properly made, nor shall he be affected by notice to the contrary; and the remedy of any person aggrieved by an improper sale shall be in damages only against the person or Commissioner effecting the same.

When land sold under order, Court may make vesting order.

Ibid., s. 30.

45. (1) When any real or personal property shall be sold under any order of the Court obtained under this Act, the Court may make an order vesting the said real or personal property in such person or persons in such manner and for such estate or interest as the Court shall think fit.

(2) Every such order shall have the same effect as if the administrator, trustee, Commissioner, or other person obtaining the order had been seized or possessed of or entitled to the real and personal property for the estate or interest vested in the said person or persons by the vesting order, and had been freed from all disability, and had duly executed all proper conveyances and memoranda of transfer, assignments, and assurances of the said real and personal property for the said estate or interest.

(3) The Court may, for the purposes of the Real Property Act, 1886, direct any transfer of any real property under the provisions of the said Act to be executed by such person as the Court shall direct.

PART IV.

PART IV.

ADJUSTMENT OF DUTY.

Administrator or trustee to adjust duties.

567, 1893, s. 31.

46. (1) Subject to any specific direction appearing in any will, deed of gift, or settlement, to the contrary, every administrator or trustee or person required to pay duty under this Act, shall adjust any duties, and the incidence of any duties payable or paid by him, so as to throw the burden thereof upon the respective properties on which the same shall be ultimately chargeable.

(2) For the purpose of carrying any such adjustment into effect, or for the purpose of raising money for the payment of any duty, the administrator or trustee or person as aforesaid may sell, or mortgage with a power of sale, all or any part of the real or personal property chargeable with duty, upon such terms and conditions in all respects as in his discretion may seem proper.

(3) The administrator or trustee or person as aforesaid may also, for the purpose aforesaid, by any instrument in writing, impose any charge upon any property in favour of any person, whether then ascertained or not, entitled contingently or otherwise to any other property

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PART IV.

property. Any such charge as to land not under the provisions of the Real Property Act, 1886, may be in the prescribed form, and may contain a power of sale, and may be upon such terms and conditions as the administrator or trustee or person as aforesaid may think proper. As to land under the provisions of the Real Property Act, 1886, the charge may be effected by memorandum of encumbrance under the said Act, upon such terms and conditions as the administrator or trustee or person as aforesaid may think proper; but notwithstanding the provisions of the Real Property Act, 1886, no covenant by the encumbrancer shall be implied in any such encumbrance.

(4) The powers and discretions conferred by this section shall be subject to the control and direction of the Court as in cases of ordinary trusts, and the Court may also, on application by summons or otherwise, make any order which it may deem advisable for the purpose of adjusting the duties and the incidence of the duties payable under this Act.

47. Where, by reason of there being no trustee of any settlement or deed of gift, or because of the neglect of any administrator or trustee, or for any other reason, no adjustment of duties shall be made within a reasonable time, the Court may, upon the application of any person interested, by summons or otherwise, make such order as to the adjustment of duties and the incidence of duties, and as to the costs of the application and adjustment, and for sale or charge or encumbrance of any part of the real or personal property concerned, for the purpose of the said adjustment and for the payment of the said costs as shall be just.

Power of Court to
make order when
duties not adjusted.
Ibid., s. 32.

48. Subject to any specific direction to the contrary in any will or other testamentary instrument, deed of gift, settlement or non-testamentary disposition of property made chargeable with duty under section 35, every administrator or trustee or other person whose duty it is to adjust the incidence of any duties payable or paid by him shall, in carrying out such adjustment—

When limited
interest taken, duty
thereon payable out
of *corpus*.
1396, 1919, s. 24.

(a) charge upon and pay out of the *corpus* of any property in which any limited interest is taken under the said will or other testamentary instrument, deed of gift, settlement, or non-testamentary disposition mentioned in section 35, all duties paid or payable in respect of the said limited interest and the remainders or the reversion expectant thereon, and the *corpus* so diminished shall thereafter as between the respective persons entitled thereto, be deemed to be the property in which the said interests are taken :

(b) charge the duty payable on any annuity on the property or fund out of which the same is derived or which may be invested or may require to be invested to produce the said annuity, and abate the annuity itself by the same percentage at which the duty in respect thereof is assessed.

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Succession Duties Act.—1929.

Pending appeal not to delay payment of duty.

Ibid., s. 28.

1842, 1927, s. 5.

49. (1) The fact that an appeal is pending against an assessment shall not in the meantime interfere with or affect the assessment appealed from; and duty may be levied and recovered on the assessment as if no appeal were pending.

(2) If the assessment is altered on appeal a due adjustment shall be made, for which purpose amounts paid in excess shall be refunded, and amounts short paid shall be recoverable as duty unpaid.

(3) Interest shall be paid at the rate fixed pursuant to subsection (4) of this section which is for the time being current, upon the amounts so refunded from the date of payment of the same up to the date when the same are refunded, or upon the amounts so recovered from the date of the assessment appealed against up to the date when the same are recovered, as the case may be.

(4) The Treasurer may from time to time, by notice published in the *Government Gazette*, fix the rate of interest per centum per annum payable under subsection (3) of this section, and may, in like manner, vary any such rate fixed as aforesaid.

Property not to be disposed of until duty paid.

1596, 1919, s. 29.

50. (1) After any duty has become chargeable upon any property, there shall not be any disposition of that property, or any part of it, until the duty thereon has been paid, or the Commissioner certifies that he holds security for the payment of the duty sufficient to permit any specified part of the property to be disposed of.

(2) Any administrator, trustee, or other person who disposes of any property in contravention of this section shall, without prejudice to the recovery of the duty by any other means, be personally liable for the duty.

Interest on duty.

Ibid., s. 30.

1576, 1923, s. 13.

1842, 1927, s. 6.

51. (1) Interest at the rate fixed pursuant to subsection (2) of this section which is for the time being current, shall be charged on all duty payable under this Act from and after the expiration of three months from the time when the duty first became chargeable until the duty is paid, and shall be deemed part of the duty imposed by this Act: Provided that the Commissioner may, in any case where the amount of duty has not been assessed within three months after the same became chargeable, postpone, for such period as he thinks fit, the date from which interest shall be charged.

(2) The Treasurer may from time to time, by notice published in the *Government Gazette*, fix the rate of interest per centum per annum payable under subsection (1) of this section, and may, in like manner, vary any such rate fixed as aforesaid.

Duty deemed a debt due to Crown.

1396, 1919, s. 25.

1576, 1923, s. 12.

52. (1) Duty when it becomes payable under this Act shall be deemed a debt due to His Majesty, and shall be payable to the Commissioner.

(2) Any

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(2) Any duty unpaid may be sued for, and recovered, in any Court of competent jurisdiction by the Commissioner suing in his official name.

53. Where, in the opinion of the Commissioner, any property shall be of such a nature, or so disposed of or circumstanced, that the value thereof is not fairly ascertainable under this Act, or where, from the complication of circumstances affecting the value of any property, or the assessment or recovery of the duty thereon, he shall think it expedient to exercise the power conferred on him by this section, he may compound the duty on that property upon such terms as he shall think fit, and may give a discharge to the administrator or trustee, or any other person interested in the property, upon payment of the duty according to the said composition.

Power to compromise duties.
567, 1893, s. 35.

54. If, after any assessment of duty has been made, it shall be discovered that the duty thereby fixed is too small, or if after a statement has been filed it shall be discovered that any net value thereby shown is too small, or if the Commissioner shall be dissatisfied on any ground with the statement filed, the person by whom the statement shall or should have been filed and the duty paid, or the person whose duty at the time of the discovery it would be, either with or without the direction or requirement of the Commissioner, to file the said statement or pay the said duty if not already filed or paid, shall immediately upon such discovery being made, amend the statement, and shall pay such duty or additional duty as may be assessed by the Commissioner: Provided that if any such discovery shall have been made after the Commissioner has given his certificate of final approval of the statement any administrator, trustee, or other person shall only be liable for such duty, or additional duty, to the extent of any property then under his control, or which can be applied by him for the payment of the said duty, unless it shall be owing to any fraud or gross negligence on his part that the proper amount of duty was not paid at first, in which case he shall be personally liable for the said duty or additional duty.

When too little duty paid.
Ibid., s. 36.
1396, 1919, s. 6.

55. If after any duty has been paid under this Act it shall be found that too much duty has been paid, the Commissioner, upon being satisfied, by examination of the parties or otherwise, as he may think fit, that too much duty has been paid, shall order that the amount overpaid together with interest at the rate of three and a half per centum per annum from the time of payment of the duty shall be returned to the person entitled to receive the same, and upon any such order the Treasurer shall pay the same out of the General Revenue: Provided that if in any case duty has been paid in respect of any personal property in respect of which duty has been paid in any reciprocating State and in consequence thereof any duty under this Act is refunded, no interest as aforesaid shall be payable in respect of any amounts so refunded.

When too much duty paid.
567, 1893, s. 37.
1870, 1928, s. 5.

Succession Duties Act.—1929.

PART V.

PART V.

GENERAL PROVISIONS.

How duty ascertained in case of property given to an uncertain person or on an uncertain event.

567, 1893, s. 34.
1870, 1928, s. 4.

56. (1) In the case of any property given or accruing under a will, settlement, or deed of gift to an uncertain person, or on an uncertain event, duty shall be paid on the net present value of that property, as if the same had been given by way of vested remainder to a certain person, and the said duty shall be assessed on the highest scale applicable on any vesting possible under the will, settlement, or deed of gift.

(2) Upon any such property or any part thereof becoming actually vested in any person or persons who, if he or they had taken the same by way of vested remainder at the time when the duty became payable, would have been chargeable with a smaller duty than that actually paid, the Commissioner, upon being satisfied that such is the case, shall order that the difference between the smaller duty aforesaid and the duty actually paid, with interest on the difference at the rate of three and a half per centum per annum from the time of payment of duty under this section, shall be paid to the person entitled to receive the same, and upon any such order the Treasurer shall pay the same out of the General Revenue.

Legacies to certain public bodies.

567, 1893, s. 57.

57. No duty shall be payable upon any legacy consisting of books, prints, pictures, statues, gems, coins (not being current coins of the realm), medals, specimens of natural history, and other specific articles given or bequeathed to or in trust for any university or any institution under the control of the Government, or board appointed or partly appointed by the Government, in order to be kept and preserved by that university or institution, and not for the purpose of sale.

Where charge of duty duplicated, only one duty to be payable.

1396, 1919, s. 32.

58. (1) If any property chargeable with duty under section 32 or section 35 is also chargeable with duty under section 7 or section 20 in respect of the same event and the same interest, the duty under section 7 or section 20, as the case may be, only shall be payable.

(2) If any property is chargeable with duty under more than one provision of this Act in respect of the same event and the same interest, only one duty shall be chargeable, but if there is any difference between the rates thereof the higher shall be payable.

Estimate of value of property.

1576, 1923, s. 17.

59. In estimating the net present value of any property for the purpose of ascertaining the amount of duty, no reduction shall be made in the estimate on account of the estimate being made on the assumption that the whole property is to be placed on the market at one and the same time: Provided that where it is proved to the Commissioner that the value of the property has been depreciated by reason of the death of the deceased, any such depreciation shall be taken into account.

Validity of assessments.

1396, 1919, s. 26.

60. The validity of any assessment shall not be affected by reason that any provisions of this Act have not been complied with.

61. (1) There

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PART V.

61. (1) There shall be an appeal by any person interested to the Court, in the prescribed manner, and within the prescribed time, from or against any assessment of the Commissioner; and the Court may make such order upon any such appeal as shall seem just.

Appeal from
Commissioner.
567, 1893, s. 41.
1396, 1919, s. 7.
1870, 1928, s. 6.

(2) Except for the purposes of any such appeal, every assessment of the Commissioner under this Act shall be final and conclusive against all persons affected thereby.

62. (1) Whenever any payment of duty shall be made under this Act, the same shall be entered in a book to be kept by the Commissioner for this purpose, and he shall give a receipt in the prescribed form.

Commissioner to
keep books and give
receipt for duty.
567, 1893, s. 42.

(2) The Commissioner shall from time to time deliver to any person interested in any property affected by any such duty, on application to him, for any reasonable purpose, a certificate in the prescribed form of payment of duty as aforesaid, or that no duty is payable in respect of the property.

63. (1) In any case where on the death of the registered proprietor of any estate or interest in land application is made to the Registrar-General by the administrator of the estate of the deceased registered proprietor to be registered as the proprietor of the estate or interest, or in any case where application is made to the Registrar-General requiring him to make an entry in the Register Book of the death of any registered proprietor of an estate or interest in land, the Registrar-General shall not register the administrator as proprietor as aforesaid, or make the said entry of death unless the Commissioner certifies in writing that all duties payable in respect of the estate of the said deceased registered proprietor or, as the case may be, payable by reason of any increase of benefit or any accruing of beneficial interest by reason of the said death, have been paid, or that proper security has been given for the payment thereof.

Duties of Registrar-
General.
1799, 1927, s. 8.

(2) In any case where application is made to the Registrar-General to register a memorial of any administration or of any death, the Registrar-General shall not register the memorial unless the Commissioner certifies in writing that all duties payable in respect of the property of the deceased person in respect of which the administration was granted or, as the case may be, payable by reason of any increase of benefit or any accruing of beneficial interest by reason of the said death, have been paid, or that proper security has been given for the payment thereof.

(3) The Commissioner shall give any such certificate as aforesaid. The certificate may be given in any form approved by the Commissioner.

64. Where the inspection of any deeds or other documents in the Lands Titles Office or General Registry Office is required by the Commissioner for the purposes of this Act, the Registrar-General shall produce the said deeds or documents to the Commissioner, or any person appointed by him in writing to make the inspection.

Inspection of docu-
ments in Lands
Titles or General
Registry Office.
567, 1893, s. 45.

65. The

PART V.

Succession Duties Act.—1929.

Power to use
taxation returns
for verification
purposes.
1799, 1927, s. 7.

65. The Commissioner and any officer authorised by the Commissioner for the purpose, may for the purpose of verifying or checking any statement filed pursuant to this Act or the repealed Acts inspect any returns, records, or other documents in the custody of the Commissioner of Taxes pursuant to the Taxation Act, 1927, and for the purposes aforesaid may make extracts from or copies of any such returns, records, or other documents.

If any person makes
default in delivering
statement, &c.,
Court may order
same to be done.
567, 1893, s. 46.

66. If any person makes default in delivering any statement or account, or in adjusting any duties or the incidence of any duties or in the performance of any duty imposed upon him by this Act, the Court may, on the application of the Commissioner or any other person affected thereby, order that person to deliver the said statement or account, adjust the said duties or the incidence of the said duties, or perform the said duty.

Persons interested
may inspect state-
ments filed and have
copies.
1396, 1919, s. 31.

67. Any person who satisfies the Commissioner, by declaration or otherwise, that he is beneficially interested in any property chargeable with duty under this Act or the repealed Acts shall be entitled, on payment of the fee of Two Shillings and Six Pence, to inspect the statements filed in respect of that property, and on payment of a charge at the rate of Three Pence per folio, but not less than Two Shillings and Six Pence, to receive a copy of the said statements.

Protection to *bona
fide* purchaser, &c.
567, 1893, s. 33.

68. Notwithstanding the provisions of the Real Property Act, 1886, the title of a *bona fide* purchaser, transferee, or mortgagee for valuable consideration, whether holding the legal estate or not, shall not be prejudiced by the non-payment of any duty imposed by this Act or by the repealed Acts.

Admissibility in
evidence of unregis-
tered settlements
and deeds of gift.
567, 1893, s. 39.

69. No settlement or deed of gift requiring registration under this Act shall be admissible or receivable in evidence, except in criminal proceedings, until the same has been registered and the certificate of registration has been indorsed thereon.

Certificate of
registration to be
prima facie evidence
of registration.
Ibid., s. 40.

70. A certificate of registration indorsed on any settlement or deed of gift, and purporting to be signed by the Commissioner, shall be *prima facie* evidence that the settlement or deed of gift has been duly registered under this Act.

Evidence of assess-
ments.
1396, 1919, s. 27.

71. (1) Production of any assessment or of any document under the hand of the Commissioner purporting to be a copy of an assessment shall—

(a) be conclusive evidence of the due making of the assessment ;
and

(b) be conclusive evidence that the amount and all particulars of the assessment are correct, except in proceedings on appeal against the assessment, when it shall be *prima facie* evidence only.

(2) The

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(2) The production of any document under the hand of the Commissioner purporting to be a copy of or extract from any statement or assessment shall, for all purposes, be sufficient evidence of the matter therein set forth, without the production of the original.

72. All affidavits or declarations to be made under this Act shall be sworn or made before the Commissioner or the Deputy Commissioner, or a Justice, notary public, or commissioner for taking affidavits in the Supreme Court, and any such declaration shall be sufficient if the declarant state therein that he makes the same in pursuance of this Act.

Affidavits.
567, 1893, s. 40.
1870, 1928, s. 7.

73. Any person who shall knowingly and wilfully make a false oath or declaration under this Act shall be guilty of perjury.

Person making a false oath guilty of perjury.
567, 1893, s. 50.

74. If any person shall make, or assist in making, any false or fraudulent statement, or any fraudulent alteration in any statement required to be made by the repealed Acts or this Act or the regulations thereunder, with intent to evade the payment of duty or to lessen the amount thereof, he shall be guilty of a misdemeanour, and shall be liable to imprisonment for any period not exceeding three years and to a fine not exceeding One Hundred Pounds.

Penalty for making a false statement, or fraudulent alteration in a statement.
Ibid., s. 47.

75. Any person who—

- (a) fails or neglects to file or amend any statement required to be filed or amended by him under this Act or the repealed Acts ; or
- (b) fails or neglects to pay any duty payable by him under this Act or the repealed Acts ; or
- (c) fails or neglects to register any settlement or deed of gift requiring registration under this Act or the repealed Acts,

Penalty for failing or omitting to file statements or accounts.
Ibid., s. 48.
1396, 1919, s. 8.

shall, for each offence, be liable to a penalty not exceeding Five Hundred Pounds.

76. All proceedings for any offence (not being a felony or misdemeanour) against this Act shall be disposed of summarily.

Summary disposal of offences.
567, 1893, s. 51.

77. In every case of the imposition of a fine or pecuniary penalty under this Act, and of the non-payment thereof, any Special Magistrate may commit the person making default in payment to any gaol in South Australia for any time not exceeding three months, the imprisonment to cease on payment of the sum due and the costs of such proceedings as may have been taken for the recovery thereof ; but this section shall not affect any remedy under the Justices Act, 1921, for the recovery of any fine or pecuniary penalty.

Non-payment of penalties.
Ibid., s. 53.

Succession Duties Act.—1929.

PART VI.

Regulations.
567, 1893, s. 43.
1396, 1919, s. 15 (3).

PART VI.
REGULATIONS.

78. (1) The Governor may from time to time make regulations for the following purposes, or any of them, that is to say :—

- I. Prescribing the duties of all persons employed in the administration of this Act :
- II. Regulating the security to be given by any such persons :
- III. Prescribing tables and rules for fixing values of any property :
- IV. Fixing the value of any property or benefit upon which duty is chargeable under section 32 :
- V. Prescribing forms and contents of statements, and modes of adjustment of duties and the incidence of duties under this Act, and providing for verification of statements by oath or declaration :
- VI. For the compulsory examination under oath or declaration of persons by or on behalf of the Commissioner for obtaining information to aid in carrying out the objects of this Act :
- VII. For carrying out the objects and purposes of this Act, and to meet any particular case which may arise :
- VIII. Imposing a penalty not exceeding Fifty Pounds for a breach of any regulation.

(2) In the construction of this section general words shall not be limited or controlled by any particular words.

In the name and on behalf of His Majesty, I hereby assent to this Bill.

A. HORE-RUTHVEN, Governor.

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SCHEDULES.

THE FIRST SCHEDULE.

ACTS REPEALED.

Reference to Act.	Title.
No. 567 of 1893	Succession Duties Act, 1893.
No. 1205 of 1915	Succession Duties (Killed in War) Act, 1915.
No. 1217 of 1915	Succession Duties Act Amendment Act, 1915.
No. 1308 of 1917	Succession Duties Act Further Amendment Act, 1917.
No. 1393 of 1919	Succession Duties (Killed in War) Act Amendment Act, 1919.
No. 1396 of 1919	Succession Duties Act Further Amendment Act, 1919.
No. 1576 of 1923	Succession Duties Act Further Amendment Act, 1923.
No. 1799 of 1927	Succession Duties Act Further Amendment Act, 1927.
No. 1842 of 1927	Succession Duties Act Further Amendment Act (No. 2), 1927.
No. 1870 of 1928	Succession Duties Act Further Amendment Act, 1928.

SECOND SCHEDULE.

DUTIES ON PROPERTY DERIVED BY ANY PERSON FROM A DECEASED PERSON TO BE ASSESSED UPON THE NET PRESENT VALUE OF SUCH PROPERTY.

1. Where the net present value of the property derived from the deceased person by any widow, widower, descendant, or ancestor of the deceased person is—

£500 and under	£700, a duty of 1½ per centum.
£700 and under	£1,000, a duty of 2 per centum.
£1,000 and under	£2,000, a duty of 3 per centum.
£2,000 and under	£3,000, a duty of 4 per centum.
£3,000 and under	£5,000, a duty of 4½ per centum.
£5,000 and under	£7,000, a duty of 5 per centum.
£7,000 and under	£10,000, a duty of 6½ per centum.
£10,000 and under	£15,000, a duty of 7½ per centum.
£15,000 and under	£30,000, a duty of 9 per centum.
£30,000 and under	£50,000, a duty of 10 per centum.
£50,000 and under	£75,000, a duty of 11 per centum.
£75,000 and under	£100,000, a duty of 12 per centum.
£100,000 and under	£150,000, a duty of 13 per centum.
£150,000 and under	£200,000, a duty of 15 per centum.
£200,000 and upwards,	a duty of 17½ per centum.

Succession Duties Act.—1929.

Provided that where the person taking is the child under twenty-one years of age or the widow of the deceased, the duty shall be charged at one-half the foregoing rates, if the net present value of the whole of the estate of the deceased is under £2,000.

2. Where the net present value of the property derived from the deceased person by any brother or sister or descendant of a brother or sister, or by any person in any other degree of collateral consanguinity to the deceased person is—

Under £200, a duty of 1 per centum.

£200 and under	£300, a duty of 1½ per centum.
£300 and under	£400, a duty of 2 per centum.
£400 and under	£700, a duty of 3 per centum.
£700 and under	£1,000, a duty of 4 per centum.
£1,000 and under	£2,000, a duty of 5 per centum.
£2,000 and under	£3,000, a duty of 6½ per centum.
£3,000 and under	£5,000, a duty of 7½ per centum.
£5,000 and under	£10,000, a duty of 9 per centum.
£10,000 and under	£15,000, a duty of 10 per centum.
£15,000 and under	£25,000, a duty of 12 per centum.
£25,000 and under	£50,000, a duty of 14 per centum.
£50,000 and upwards,	a duty of 17½ per centum.

3. Where the net present value of the property derived from the deceased person by a stranger in blood to the deceased person is—

Under £10,000, a duty of 10 per centum.

£10,000 and under	£20,000, a duty of 15 per centum.
£20,000 and upwards,	a duty of 20 per centum.

THE THIRD SCHEDULE.

DUTIES ON PROPERTY GIVEN OR ACCRUING TO ANY PERSON UNDER A SETTLEMENT OR DEED OF GIFT TO BE ASSESSED UPON THE NET PRESENT VALUE OF SUCH PROPERTY:

1. Where the person taking the property is a widow, widower, descendant, or ancestor of the settlor or donor, and the net present value of the property is—

£500 and under	£700, a duty of 1½ per centum.
£700 and under	£1,000, a duty of 2 per centum.
£1,000 and under	£2,000, a duty of 3 per centum.
£2,000 and under	£3,000, a duty of 4 per centum.
£3,000 and under	£5,000, a duty of 4½ per centum.
£5,000 and under	£7,000, a duty of 5 per centum.
£7,000 and under	£10,000, a duty of 6½ per centum.
£10,000 and under	£15,000, a duty of 7½ per centum.
£15,000 and under	£30,000, a duty of 9 per centum.
£30,000 and under	£50,000, a duty of 10 per centum.
£50,000 and under	£75,000, a duty of 11 per centum.
£75,000 and under	£100,000, a duty of 12 per centum.
£100,000 and under	£150,000, a duty of 13 per centum.
£150,000 and under	£200,000, a duty of 15 per centum.
£200,000 and upwards,	a duty of 17½ per centum.

Provided

Succession Duties Act.—1929.

Provided that where the person taking is the child under twenty-one years of age or the widow of the settlor or donor, the duty shall be taken at one-half the foregoing rates if the net present value of the whole of the property comprised in the settlement or deed of gift is under £2,000.

2. Where the person taking the property is a brother or sister, or a descendant of a brother or sister, or a person in any other degree of collateral consanguinity to the settlor or donor, and the net present value of the property is—

Under £200, a duty of 1 per centum.

£200 and under	£300, a duty of 1½ per centum.
£300 and under	£400, a duty of 2 per centum.
£400 and under	£700, a duty of 3 per centum.
£700 and under	£1,000, a duty of 4 per centum.
£1,000 and under	£2,000, a duty of 5 per centum.
£2,000 and under	£3,000, a duty of 6½ per centum.
£3,000 and under	£5,000, a duty of 7½ per centum.
£5,000 and under	£10,000, a duty of 9 per centum.
£10,000 and under	£15,000, a duty of 10 per centum.
£15,000 and under	£25,000, a duty of 12 per centum.
£25,000 and under	£50,000, a duty of 14 per centum.
£50,000 and upwards,	a duty of 17½ per centum.

3. Where the net present value of the property taken by a stranger in blood to the settlor or donor is—

Under £10,000, a duty of 10 per centum.

£10,000 and under	£20,000, a duty of 15 per centum.
£20,000 and upwards,	a duty of 20 per centum.

THE FOURTH SCHEDULE.

Where the net present value of the shares and stock in the company held by the deceased member at the time of his death is—

£1,000 and under	£2,000, a duty of 3 per centum.
£2,000 and under	£3,000, a duty of 4 per centum.
£3,000 and under	£5,000, a duty of 4½ per centum.
£5,000 and under	£7,000, a duty of 5 per centum.
£7,000 and under	£10,000, a duty of 6½ per centum.
£10,000 and under	£15,000, a duty of 7½ per centum.
£15,000 and under	£30,000, a duty of 9 per centum.
£30,000 and under	£50,000, a duty of 10 per centum.
£50,000 and under	£75,000, a duty of 11 per centum.
£75,000 and under	£100,000, a duty of 12 per centum.
£100,000 and under	£150,000, a duty of 13 per centum.
£150,000 and under	£200,000, a duty of 15 per centum.
£200,000 and upwards,	a duty of 17½ per centum.

Succession Duties Act.—1929.

SUCCESSION DUTIES ACT, 1928.

Table showing how the sections of the Acts consolidated have been dealt with.

Section of Repealed Act.	Remarks.	Section of Consolidating Act.
Succession Duties Act, 1893 .....s. 1	Short title	—
Ibid. ....s. 2	Commencement	—
"s. 3	Repealing provision	—
"s. 4	.....	4
"s. 5	Repealed by 1799, 1927, s. 3 (4)	—
"s. 6	As amended by 1870, 1928, s. 3	7
"s. 7	As amended by 1576, 1923, s. 3	8
"s. 8	As amended by 1576, 1923, s. 4	11
"s. 9	.....	12
"s. 10	.....	14
"s. 11	.....	15
"s. 12	.....	16
"s. 13	Repealed by 1799, 1927, s. 6.	—
"s. 14	.....	19
"s. 15	.....	4
"s. 16	As amended by 1396, 1919, s. 3	4
"s. 17	As amended by 1396, 1919, s. 4	20
"s. 18	As amended by 1576, 1923, s. 5	22
"s. 19	.....	23
"s. 20	.....	24
"s. 21	.....	25
"s. 22	.....	26
"s. 23	.....	27
"s. 24	.....	28
"s. 25	.....	29
"s. 26	.....	30
"s. 27	As amended by 1576, 1923, s. 6	31
"s. 28	Amended to give effect to 1396, 1919, s. 22	43
"s. 29	Amended to give effect to 1396, 1919, s. 22	44
"s. 30	.....	45
"s. 31	The words "or a person required to pay duty under this Act" have been inserted after "trustee" in subsection (1) in order to give effect to 1396, 1919, s. 22	46
"s. 32	.....	47
"s. 33	.....	68
"s. 34	As amended by 1870, 1928, s. 4	56
"s. 35	.....	53
"s. 36	As amended by 1396, 1919, s. 6	54
"s. 37	As amended by 1870, 1928, s. 5	55
"s. 38	Repealed by 1367, 1919, s. 3	—
"s. 39	.....	69
"s. 40	.....	70
"s. 41	As amended by 1396, 1919, s. 7, and 1870, 1928, s. 6	61
"s. 42	.....	62
"s. 4	.....	78

*Succession Duties Act.—1929.**Table showing how the sections of the Acts consolidated have been dealt with—contd.*

Section of Repealed Act.	Remarks.	Section of Consolidating Act.
Succession Duties Act, 1893 .....s. 44	Deleted as unnecessary in view of the provisions of the Acts Interpretation Act, 1915, s. 38	—
Ibid. ....s. 45	.....	64
"s. 46	.....	66
"s. 47	.....	74
"s. 48	As amended by 1396, 1919, s. 8.....	75
"s. 49	As amended by 1870, 1928, s. 7.....	72
"s. 50	.....	73
"s. 51	.....	76
"s. 52	Deleted as unnecessary in view of the provisions of the Justices Act, 1921	—
"s. 53	.....	77
"s. 54	Deleted as unnecessary in view of the provisions of the Justices Act, 1921	—
"s. 55		
"s. 56		
"s. 57	.....	57
" First Schedule ..	Schedule of Acts repealed	—
" Second Schedule	Repealed by 1217, 1915, s. 3 (1).....	—
" Third Schedule ..	Repealed by 1217, 1915, s. 3 (2).....	—
Succession Duties (Killed in War) Act, 1915 ..s. 1	Short title.....	—
Ibid. ....s. 2	Incorporation.....	—
"s. 3	Operation exhausted.....	—
"s. 4		
"s. 5		
Succession Duties Act, Amendment Act, 1915—		
.....s. 1	Short titles.....	—
Ibid. ....s. 2	Incorporation.....	—
"s. 3	Repealing provision	—
"s. 4	Repealed by 1396, 1919, s. 10.....	—
" Second Schedule ..	.....	2nd Schedule
" Third Schedule....	Repealed by 1576, 1923, s. 7.....	—
Succession Duties Act Further Amendment Act, 1917—.....s. 1	Short titles.....	—
Ibid. ....s. 2	Incorporation.....	—
"s. 3	Proviso to subsection (1) has been deleted as inconsistent with 1576, 1923, s. 3. The operation of subsection (2) is exhausted and is therefore deleted	9
Succession Duties (Killed in War) Act Amendment Act, 1919....s. 1	Short titles	—
Ibid. ....s. 2	Incorporation	—
"s. 3	Operation exhausted	—
Succession Duties Act Further Amendment Act, 1919—.....s. 1	Short titles.....	—
Ibid. ....s. 2	Incorporation.....	—
"s. 3	.....	4
"s. 4	.....	20 (2)
"s. 5	Operation exhausted.....	—

Table

*Succession Duties Act.—1929.**Table showing how the sections of the Acts consolidated have been dealt with—contd.*

Section of Repealed Act.	Remarks.	Section of Consolidating Act.
Succession Duties Act Further Amendment Act, 1919—		
.....s. 6	.....	54
“s. 7	.....	61
“s. 8	.....	75
“s. 9	Repealed impliedly by 1576, 1923, s. 7	—
“s. 10	Repealing provision	—
“s. 11	As amended by 1576, 1923, s. 8	4
“s. 12	.....	13
“s. 13	As amended by 1870, 1928, s. 9	10
“s. 14	.....	21
“s. 15	As amended by 1576, 1923, s. 9	32, 78
“s. 16	.....	33
“s. 17	.....	34
“s. 18	As amended by 1576, 1923, s. 10, and 1842, 1927, s. 4	35
“s. 19	As amended by 1576, 1923, s. 11	37
“s. 20	.....	38
“s. 21	.....	39
“s. 22	The provisions of this section have been given effect to in Part III.	—
“s. 23	The provisions of this section have been given effect to in Part V.	—
“s. 24	.....	48
“s. 25	As amended by 1576, 1923, s. 12	52
“s. 26	.....	60
“s. 27	.....	71
“s. 28	As amended by 1842, 1927, s. 5	49
“s. 29	.....	50
“s. 30	As amended by 1576, 1923, s. 13, and 1842, 1927, s. 6	51
“s. 31	As altered by Regulation under the Fees Regulation Act, 1927, made on the 16th day of May, 1928	67
“s. 32	.....	58
“s. 33	Operation exhausted	—
Succession Duties Act Further Amendment Act, 1923—		
.....s. 1	Short titles	—
Ibid. ....s. 2	Incorporation	—
“s. 3	.....	8 (2)
“s. 4	.....	11
“s. 5	.....	22 (2)
“s. 6	.....	31
“s. 7	Repealing provision	—
“s. 8	.....	4
“s. 9	.....	32 (2)
“s. 10	.....	35
“s. 11	.....	37
“s. 12	.....	52 (1)
“s. 13	.....	51
“s. 14	.....	4
“s. 15	.....	6
“s. 16	Repealed by 1842, 1927, s. 7	—

Succession Duties Act.—1929.

Table showing how the sections of the Acts consolidated have been dealt with—contd.

Section of Repealed Act.	Remarks.	Section of Consolidating Act.
Succession Duties Act Further Amendment Act, 1923—s. 17	.....	59
“s. 18	.....	40
“s. 19	.....	41
“ First Schedule ..	.....	3rd Schedule
“ Second Schedule .	.....	4th Schedule
Succession Duties Act Further Amendment Act, 1927—s. 1	Short titles	—
Ibid.s. 2	Incorporation.....	—
“s. 3	.....	5
“s. 4	Repealing provision	—
“s. 5	Substitutes “Commissioner of Succession Duties” for Registrar	—
“s. 6	.....	17, 18
“s. 7	.....	65
“s. 8	.....	63
Succession Duties Act Further Amendment Act (No. 2), 1927—.....s. 1	Short titles	—
Ibid.s. 2	Incorporation.....	—
“s. 3	As amended by 1870, 1928, s. 8.	42
“s. 4	.....	35 (3)
“s. 5	.....	49 (3) and (4)
“s. 6	.....	51 (1) and (2)
“s. 7	.....	36
Succession Duties Act Further Amendment Act, 1928—s. 1	Short titles.....	—
Ibid.s. 2	Incorporation.....	—
“s. 3	.....	7
“s. 4	.....	56
“s. 5	.....	55
“s. 6	.....	61
“s. 7	.....	72
“s. 8	.....	42
“s. 9	.....	10