



ANNO QUINQUAGESIMO SEXTO ET QUINQUAGESIMO
SEPTIMO

VICTORIÆ REGINÆ.

A.D. 1893.

No. 567.

An Act to Impose Duties on Property derived from
Deceased Persons, and for other purposes.

[Assented to, October 25th, 1893.]

BE it Enacted by the Governor of the Province of South Australia, by and with the advice and consent of the Legislative Council and House of Assembly of the said province, in this present Parliament assembled, as follows:

PRELIMINARY.

1. This Act may be cited for all purposes as "The Succession Duties Act, 1893." Short title.

2. This Act shall come into operation on a day to be fixed by the Governor by Proclamation in the *Government Gazette*, and, so far as the same relates to duties in respect of property derived from deceased persons, shall apply only where the person from whom the property is derived shall have died on or after the day when this Act shall come into operation. Date when Act comes into operation.

3. The Acts mentioned in the First Schedule hereto are hereby repealed from and after the coming into operation of this Act, except so far as regards the applicability of such Acts to the estates of persons dying, or to successions becoming chargeable with duty, before the day when this Act shall come into operation. Repeal.

This repeal shall not affect—

(a) The past operation of any Act hereby repealed; nor anything done or suffered under any enactment hereby repealed; nor

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- (b) Any right, privilege, obligation, or liability acquired, accrued, or incurred under any enactment hereby repealed; nor
- (c) Any penalty, forfeiture, or punishment incurred in respect of any offence committed against any enactment hereby repealed; nor
- (d) Any investigation, legal proceeding, or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture, or punishment, as aforesaid.

Any such investigation, legal proceeding, and remedy may be carried on as if this Act had not been passed.

Interpretation.

4. (1) In the interpretation of this Act the following terms shall, unless the context otherwise requires, have the several meanings set against them respectively, that is to say:—

“Administration”—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:

“Administrator”—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:

“Duty” or “duties”—Succession duty or duties under this Act:

“Prescribed”—Prescribed by the regulations:

“Property”—Property shall include any interest in property:

“Registrar”—The Registrar of Probates and any Acting or Deputy-Registrar of Probates, including also any District Registrar, so far as regards property affected by any grant made by him:

“Regulations”—The regulations under this Act:

“The Court”—The Supreme Court, or any Judge thereof:

“The Real Property Act”—The Real Property Act, 1886, and any Act or Acts amending the same, or substituted therefor.

(2) The word “duty” in section 19 of “The Administration and Probate Act, 1891,” shall include duty under this Act, or any Act amending the same or substituted therefor, as well as duty under “The Probate and Succession Duty Act, 1876,” or any amendment thereof.

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imposed upon him by this Act, shall administer “The Probate and Succession Duty Act, 1876,” so far as the same shall remain in operation. And the said Act, and any amendment thereof, and any rules and regulations thereunder, shall be read as if the words “Registrar of Probates” were substituted therein for the words “Commissioner of Inland Revenue,” wherever the latter occur.

SUCCESSION DUTIES ON PROPERTY DERIVED FROM DECEASED PERSONS.

6. Every administrator shall pay to the Registrar succession duties, to be assessed by the Registrar, according to the rates mentioned in the Second Schedule to this Act, 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 such payment.

Succession duties payable by administrator.

7. 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—

Property on which duty payable.

- (a) His real property in the said province (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 the said province: or
- (c) His personal property in the said province (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 the said province, if the deceased had, at the time of his death, a foreign domicile.

All duties lawfully paid in any place out of the said province in respect of property being out of the province, and derived from any deceased person, may be deducted from the duty to which the same property is liable under this Act.

8. The duty payable under this Act shall be a first charge upon the property derived from the deceased person.

Duty to be a first charge on real and personal estate.

HOW DUTY ASCERTAINED.

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

Administrator to file statement.

- (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 such person to the deceased person :
- (b) The

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(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, such value to be estimated as if such property had been given by way of vested remainder to a certain person :

(c) All such further information as the Registrar shall demand for the purpose of enabling him to ascertain the duty.

If the administration is limited to any particular property, the statement shall be limited to such particular property.

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

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

Registrar may extend time for filing statement.

Registrar's approval.

11. The Registrar 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 such statement, with such addition, alteration, or variation (if any) shall have been approved by the Registrar, he shall certify such approval in the prescribed form. Such certificate shall, except as herein otherwise provided, be final and conclusive.

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

12. 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 Registrar 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 Registrar shall be dissatisfied with any statement filed in respect of the estate of any deceased person, or any property derived from him, the Registrar may assess the duties in the prescribed manner.

Registrar may deliver administration upon receiving security.

13. Every administration shall, immediately upon the grant thereof, be delivered by the Registrar to the administrator upon payment of the duties. The Registrar may, however, deliver the administration to the administrator upon his giving security, either by mortgage over the property of the deceased person or some portion thereof, or by bond with or without sureties, or in any other manner which may be prescribed, as the Registrar may think fit, or in any other manner to the satisfaction of the Registrar for payment of the duties. It shall not be necessary for the Public Trustee to give any such security.

No security from Public Trustee.

As to administration during minority or absence from the province.

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

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SETTLEMENTS AND DEEDS OF GIFT.

15. For the purposes of this Act “Settlement” shall mean and include every conveyance, transfer, appointment under power, declaration of trust, or other non-testamentary disposition of property made by any person, either before or after the coming into operation of this Act, containing trusts or dispositions to take effect after the death of the settlor or any other person when such settlor or other person shall not have died before the coming into operation of this Act.

Settlement.

16. For the purposes of this Act “Deed of gift” shall mean and include 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 after the date of the coming into operation of this Act, and containing trusts or dispositions to take effect during his lifetime, and not being a settlement within the meaning of this Act, 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 favor of a *bonâ fide* purchaser or incumbrancee for valuable consideration, and whether or not the property comprised in such deed is subject to any limitation.

Deed of gift.

17. 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.

The property given or accruing to any person under any deed of gift shall, in the event of the death of the donor within three months from the date of the deed of gift, be chargeable immediately after such death with succession duty according to the scale in the Third Schedule hereto, except in cases of death by accident.

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

18. 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.

- (a) The real property in the said province 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):
- (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 the said province; or
- (c) His

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- (c) His personal property in the said province (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 the said province, if he had, at the time of the settlement or deed of gift, a foreign domicile.

All duties lawfully paid in any place out of the said province in respect of property being out of the province, 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.

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

Mode of registering.

20. 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 Registrar, and leaving an attested copy thereof with him, which copy the Registrar shall cause to be examined with the original. 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. The Registrar shall charge upon every such registration a fee of Ten Shillings.

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

21. In case of any settlement or deed of gift being a registered document under the Real Property Act, 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.

22. The trustee of every settlement or deed of gift, or such other person interested thereunder as the Registrar shall in the prescribed manner direct so to do, shall, within the prescribed time, or within such further time as the Registrar shall allow, after the duty shall become chargeable on any property accruing thereunder, file with the Registrar 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, such value to be estimated

as

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as if such property had been given by way of vested remainder to a certain person :

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

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

23. When such statement, with such addition, alteration, or variation (if any) shall have been approved by the Registrar, he shall certify such approval in the prescribed form. Such certificate shall, except as herein otherwise provided, be final and conclusive.

Registrar's approval of statement.

24. After such approval the trustee, or such person interested under the settlement or deed of gift as shall in the prescribed manner be required by the Registrar 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 Registrar. Such duty or duties shall be payable immediately after the Registrar shall have made the assessment. The Registrar may extend the time for payment.

After approval trustee or other person to pay duty out of property.

25. The Registrar 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 Registrar when he has certified his approval of the statement.

Registrar may require payment before he finally approves statement.

26. If such settlement or deed of gift be not registered within the prescribed time, or such further time as the Registrar may allow, or if the statement in section 22 mentioned shall not be filed within the prescribed time, or such further time as the Registrar shall allow, or if the Registrar shall be dissatisfied with any such statement, the Registrar 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, Registrar may assess duty.

27. (1) If any person has made, or shall hereafter make, 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 has given or shall give any mortgage or incumbrance, or has incurred or shall incur any debt, with intent to evade the payment of duty hereunder, such disposition, mortgage, or incumbrance, or the incurring of such debt, shall be deemed, so far as the circumstances will admit, to be a deed of gift under section 16 hereof, and any property accruing to any person thereunder shall be liable to duty as if the donor had died within three months from the date thereof, but double duty shall be payable in respect of such property.

Property conveyed or assigned in anticipation of passing of Act, or to evade duty, liable to duty.

(2) In

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

SALES FOR NON-PAYMENT OF DUTY.

Property may be ordered to be sold.

28. (1) The administrator or trustee, or any person required to pay duty under section 24, 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.

Registrar may obtain order for sale of property to pay duty.

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

Court may thereupon order sale.

(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 such application, proceedings, and sale as it may deem advisable.

Application of moneys arising from sale.

(4) The moneys arising from such 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 sub-section, 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.

Court may make order as to disposal of surplus moneys.

(5) The Court may make any order that may seem just as to 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.

Purchaser not bound to inquire.

29. No purchaser from any person required to pay duty under section 24 or from any trustee, in any case where such person or trustee shall make a sale purporting to be made under section 28 hereof, 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 such trustee or person has power to sell, or as to the necessity of such sale, or whether such order was properly

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properly obtained or whether such 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 Registrar effecting the same.

30. 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 such real or personal property in such person or persons in such manner and for such estate or interest as the Court shall think fit; and every such order shall have the same effect as if the administrator, trustee, Registrar, or other person obtaining such order had been seized or possessed of or entitled to such real and personal property for the estate or interest vested in such 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 such real and personal property for such estate or interest. The Court may, for the purposes of the Real Property Act, 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.

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

ADJUSTMENT OF DUTY.

31. (1) Subject to any specific direction appearing in any will, deed of gift, or settlement, to the contrary, every administrator or trustee 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.

Administrator or trustee to adjust duties.

(2) For the purpose of carrying such adjustment into effect, or for the purpose of raising money for the payment of any duty, the administrator or trustee 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 may also, for the purpose aforesaid, by any instrument in writing, impose any charge upon any property in favor of any person, whether then ascertained or not, entitled contingently or otherwise to any other property. Such charge as to land not under the provisions of the Real Property Act 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 may think proper. As to land under the provisions of the Real Property Act, such charge may be effected by memorandum of encumbrance under such Act, upon such terms and conditions as the administrator or trustee 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

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purpose of adjusting the duties and the incidence of the duties payable under this Act.

Where duties not adjusted, Court may make order.

32. 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 such application and adjustment, and for sale or charge or encumbrance of any part of the real or personal property concerned, for the purpose of such adjustment and for payment of such costs as shall be just.

GENERAL PROVISIONS.

Protection to *bonâ fide* purchaser, &c.

33. Notwithstanding the provisions of "The Real Property Act, 1886," the title of a *bonâ 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 Probate and Succession Duty Act, 1876" or any amendment of either of such Acts.

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

34. (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 such property, as if the same had been given by way of vested remainder to a certain person, and such duty shall be assessed on the highest scale applicable on any vesting possible under the will, settlement, or deed of gift.

(2) Upon 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 Registrar, 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 such 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 such person or persons, and upon such order the Treasurer of the said province shall pay the same out of the general revenue.

Power to compromise duties.

35. Where, in the opinion of the Registrar, 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 the regulations, 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 such 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 such composition.

36. If,

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36. 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 Registrar 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 such discovery it would be, either with or without the direction or requirement of the Registrar, to file such statement or pay such duty if not already filed or paid, shall, immediately upon such discovery being made and upon being required by the Registrar so to do, amend the statement, and shall pay such duty or additional duty as may be assessed by the Registrar: Provided that if such requirement be made by the Registrar after giving 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 such 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.

37. If after any duty has been paid under this Act it shall be found that too much duty has been paid, the Registrar, 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 shall be returned to the person entitled to receive the same, and upon such order the Treasurer of the said province shall pay the same out of the general revenue.

When too much duty paid.

38. No will or codicil of any person dying after the coming into operation of this Act shall be registered, or be admissible or receivable in evidence, except in criminal proceedings or upon application for probate or letters of administration, until administration in respect of the estate comprised therein shall have been issued or obtained.

No will to be registered or admissible in evidence until proved.

39. 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.

No settlement or deed of gift admissible in evidence, except in criminal proceedings, until registered.

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

Certificate of registration to be *prima facie* evidence of registration.

41. There shall be an appeal by any person interested to the Court, in the prescribed manner, from or against any assessment, order, direction, decision, or act of the Registrar; and the Court may make such order upon such appeal as shall seem just. Except for the purposes of such appeal, every assessment, order, direction, decision,

Appeal from Registrar.

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Except on appeal,
Registrar's
decision final.

decision, requirement, or act of the Registrar under this Act shall be conclusive against all persons affected thereby.

Registrar to keep
book and give receipt
for duty.

42. Whenever any payment of duty shall be made under this Act, the same shall be entered in a book to be kept by the Registrar for this purpose, and he shall give a receipt in the prescribed form. The Registrar shall from time to time deliver to any person interested in any property affected by such duty, on application to him, for any reasonable purpose, a certificate of such payment, or that no duty is payable in respect of such property, in the prescribed form.

Regulations.

43. The Governor may from time to time make, alter, and revoke any regulations for the following purposes, or any of them, that is to say:—

- (a) Prescribing the duties of all persons employed in the administration of this Act:
- (b) Regulating the security to be given by any such persons:
- (c) Prescribing tables and rules for fixing values of any property:
- (d) 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:
- (e) For the compulsory examination under oath or declaration of persons by or on behalf of the Registrar for obtaining information to aid in carrying out the objects of this Act:
- (f) For carrying out the objects and purposes of this Act, and to meet any particular case that may arise:
- (g) Imposing a penalty not exceeding Fifty Pounds for a breach of any regulation.

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

Publication of
regulations.

44. Such regulations shall be published in the *Government Gazette*, and afterwards shall be judicially noticed and have the force of law; and a copy of the *Government Gazette* purporting to contain a copy of any such regulations shall be conclusive evidence thereof. All such regulations shall be laid before both Houses of Parliament within fourteen days of the making thereof, if Parliament be then sitting, and if Parliament be not sitting, then within fourteen days after the commencement of the next sitting of Parliament.

Inspection of docu-
ments in Lands Titles
or General Registry
Office.

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

46. If

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46. 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 Registrar or any other person affected thereby, order such person to deliver such statement or account, adjust such duties or the incidence of such duties, or perform such duty.

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

47. 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 this Act or the regulations thereunder, with intent to evade the payment of duty under this Act, or to lessen the amount thereof, such person shall be guilty of a misdemeanor, and shall be liable to imprisonment for any period not exceeding three years and to a fine not exceeding One Hundred Pounds.

Making a false statement, or fraudulent alteration in a statement, a misdemeanor.

48. Any person who—

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

Failing or omitting to file statements, accounts, &c., to involve penalty.

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

49. All affidavits or declarations to be made under this Act or the rules or regulations shall be sworn or made before the Registrar, or any district registrar, 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.

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

Person making a false oath guilty of perjury.

51. All fines and penalties for any offence against this Act or the regulations may be recovered before a Special Magistrate in a summary way.

Fines and penalties, how recovered.

52. All proceedings before a Special Magistrate shall be regulated by Ordinance No. 6 of 1850, "The Justices Procedure Amendment Act," 298 of 1883-4, and any other Act that may be law in that behalf, and shall, so far as practicable, be taken and carried on as if the same were before two Justices.

Proceedings before Special Magistrate.

53. 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 the said province for any time not exceeding three

On non-payment of penalties, &c., Special Magistrate may imprison.

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three calendar 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 said Ordinance No. 6 of 1850, or the Act No. 298 of 1883-4, for the recovery of any fine or pecuniary penalty.

Appeal to Local Court from order made by Special Magistrate.

54. There shall be an appeal from any conviction by a Special Magistrate for any offence against this Act or any regulation, and from any order dismissing any information under this Act, or any regulation, which appeal shall be to the Local Court of Adelaide of Full Jurisdiction only, and the proceedings on such appeal shall be conducted in manner appointed by the said Ordinance No. 6 of 1850 and the Act No. 298 of 1883-4, for appeals to Local Courts, but the Local Court of Adelaide may make such order as to payment of the costs of such appeal as it shall think fit, although such costs may exceed Ten Pounds. Nothing in this section contained shall affect any of the provisions of the Act No. 298 of 1883-4.

Court may, on appeal, state a case for opinion of Supreme Court.

55. The Local Court of Adelaide, upon the hearing of any appeal under the last preceding section, may state one or more special case or cases for the opinion of the Supreme Court, and the Supreme Court shall hear and decide such special case or cases according to the practice of the Supreme Court on special cases; and may make such order as to the costs of any such special case as to such Court shall appear just; and any Special Magistrate or the Local Court of Adelaide shall make an order in respect of the matters referred to the Supreme Court in conformity with the certificate of the said Supreme Court, which last mentioned order shall be enforced in manner provided by this Act or otherwise for the enforcement of orders of a Special Magistrate or Justices.

No *certiorari*.

56. Except as herein, or by Act No. 298 of 1883-4, or any other Act in that behalf provided, no conviction, order, or proceeding of any Special Magistrate or Local Court made under the authority of this Act, shall be appealed against or removed by *certiorari* or otherwise into the Supreme Court.

Legacies to certain public bodies.

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 such university or institution, and not for the purpose of sale.

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

KINTORE, Governor.

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SCHEDULES REFERRED TO.

FIRST SCHEDULE.

Titles of Acts.

The Probate and Succession Duty Act, 1876.

An Act to amend "The Probate and Succession Duty Act, 1876," being Act, No. 225 of 1881.

"The Probate and Succession Duty Further Amendment Act," being Act No. 361 of 1885.

SECOND SCHEDULE.

Duties on property derived by any person from a deceased person to be assessed upon the net present value of such property.

- i. 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 cent.
£700 and under £1,000	2 per cent.
£1,000 and under £2,000	3 per cent.
£2,000 and under £3,000	3½ per cent.
£3,000 and under £5,000	4 per cent.
£5,000 and under £7,000	4½ per cent.
£7,000 and under £10,000	5 per cent.
£10,000 and under £15,000	5½ per cent.
£15,000 and under £20,000	6 per cent.
£20,000 and under £30,000	6½ per cent.
£30,000 and under £40,000	7 per cent.
£40,000 and under £60,000	7½ per cent.
£60,000 and under £80,000	8 per cent.
£80,000 and under £100,000	8½ per cent.
£100,000 and under £150,000	9 per cent.
£150,000 and under £200,000	9½ per cent.
£200,000 and upwards	10 per cent.

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.

- ii. 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 cent.
£200 and under £300	1½ per cent.
£300 and under £400	2 per cent.
£400 and under £700	3 per cent.
£700 and under £1,000	3½ per cent.
£1,000 and under £2,000	4 per cent.
£2,000 and under £3,000	5 per cent.
£3,000 and under £5,000	6 per cent.
£5,000 and under £10,000	7 per cent.
£10,000 and under £15,000	8 per cent.
£15,000 and under £20,000	9 per cent.
£20,000 and upwards	10 per cent.

- iii. A duty of 10 per cent. on the net present value of property derived from the deceased person by a stranger in blood to such deceased person.

THIRD

The Succession Duties Act.—1893.

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.

- i. 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 cent.
£700 and under £1,000	2 per cent.
£1,000 and under £2,000.....	3 per cent.
£2,000 and under £3,000.....	3½ per cent.
£3,000 and under £5,000.....	4 per cent.
£5,000 and under £7,000.....	4½ per cent.
£7,000 and under £10,000	5 per cent.
£10,000 and under £15,000.....	5½ per cent.
£15,000 and under £20,000.....	6 per cent.
£20,000 and under £30,000.....	6½ per cent.
£30,000 and under £40,000.....	7 per cent.
£40,000 and under £60,000.....	7½ per cent.
£60,000 and under £80,000.....	8 per cent.
£80,000 and under £100,000	8½ per cent.
£100,000 and under £150,000.....	9 per cent.
£150,000 and under £200,000.....	9½ per cent.
£200,000 and upwards	10 per cent.

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 taken at one-half the foregoing rates if the net present value of the whole of the estate of the deceased is under £2,000.

- ii. 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 cent.
£200 and under £300	1½ per cent.
£300 and under £400	2 per cent.
£400 and under £700	3 per cent.
£700 and under £1,000.....	3½ per cent.
£1,000 and under £2,000	4 per cent.
£2,000 and under £3,000	5 per cent.
£3,000 and under £5,000	6 per cent.
£5,000 and under £10,000	7 per cent.
£10,000 and under £15,000	8 per cent.
£15,000 and under £20,000	9 per cent.
£20,000 and upwards	10 per cent.

- iii. A duty of 10 per cent. on the net present value of property taken by a stranger in blood to the settlor or donor.