



ANNO VICESIMO SEXTO

ELIZABETHAE II REGINAE

A.D. 1977

No. 11 of 1977

An Act to amend the Succession Duties Act, 1929-1976.

[Assented to 5th May, 1977]

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

1. (1) This Act may be cited as the "Succession Duties Act Amendment Act, 1977". Short titles.

(2) The Succession Duties Act, 1929-1976, is hereinafter referred to as "the principal Act."

(3) The principal Act, as amended by this Act, may be cited as the "Succession Duties Act, 1929-1977".

2. Section 3 of the principal Act is amended by striking out the passage "ancestors and descendants" and inserting in lieu thereof the passage "ancestors, descendants, brothers and sisters of the deceased". Amendment of principal Act, s. 3—Arrangement of Act.

3. The following section is enacted and inserted in the principal Act after section 4c thereof:— Enactment of s. 4d of principal Act—

4d. (1) This Act applies to and in relation to property derived from a deceased person who died before the commencement of the Succession Duties Act Amendment Act, 1977, in all respects as if that amending Act had not been enacted. Application of Succession Duties Act Amendment Act, 1977.

(2) This Act, as amended by the Succession Duties Act Amendment Act, 1977, applies to and in relation to property derived from a deceased person who died after the commencement of that amending Act.

Amendment of heading.

4. The heading to Part IVB of the principal Act is amended by striking out the passage "ANCESTORS AND DESCENDANTS" and inserting in lieu thereof the passage "ANCESTORS, DESCENDANTS, BROTHERS AND SISTERS OF THE DECEASED".

Amendment of principal Act, s. 55e—
Interpretation.

5. Section 55e of the principal Act is amended by inserting before the definition of "business of primary production" the following definition:—

"brother" or "sister" in relation to a deceased person includes a person who, in the opinion of the Minister, falls within one of the following categories:—

- (a) a person to whom a parent of the deceased acted *in loco parentis*;
- (b) a person whose parent acted *in loco parentis* to the deceased;
- (c) a person to whom a person who acted *in loco parentis* to the deceased also acted *in loco parentis*.

Amendment of principal Act, s. 55f—
Rebate to ancestor, descendant, brother or sister.

6. Section 55f of the principal Act is amended by striking out the passage "ancestor or descendant" wherever it occurs and inserting in lieu thereof, in each case, the passage "ancestor, descendant, brother or sister".

Amendment of principal Act, s. 55h—
General statutory amount.

7. Section 55h of the principal Act is amended—

(a) by striking out from subsection (1) the passage "by an ancestor or descendant of the deceased person" and inserting in lieu thereof the passage "from a deceased person by a beneficiary to whom this section applies";

(b) by inserting after subsection (1) the following subsection:—

(1a) Where—

(a) an interest in a dwellinghouse is derived from a deceased person by a brother or sister who is entitled to the benefit of this section;

and

(b) the value of property derived by that beneficiary from the deceased (excluding the value of the interest in the dwellinghouse) exceeds \$5 000,

the general statutory amount shall be—

(c) the amount arrived at under paragraph (a) of subsection (1) of this section;

or

(d) \$B less four times the excess referred to in paragraph (b) of this subsection,

whichever is the lesser.;

(c) by striking out from subsection (2) the passage "paragraph (a) of subsection (1) of this section, the amount attributable to each beneficiary under that paragraph" and inserting in lieu thereof the passage "this section, the amount attributable to each beneficiary in respect of his interest in the dwellinghouse";

- (d) by striking out from subsection (5) the passage "subsection (1) of";
(e) by inserting before paragraph (b) of the definition of "beneficiary of the first category" in subsection (6) the following paragraph:—

(a) an unmarried brother or unmarried sister of the deceased person who shared a common home with the deceased person throughout the period of five years immediately preceding his death; ;

and

- (f) by inserting after the definition of "beneficiary of the third category" in subsection (6) the following definition:—

"unmarried" includes widowed or divorced:.

8. The second schedule to the principal Act is amended by striking out from paragraph 3 the passage "the duty shall be as follows" and inserting in lieu thereof the passage "the duty, subject to any rebates calculated as provided in Part IVB of this Act, shall be as follows".

Amendment of
second
schedule of
principal Act.

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

W. R. CROCKER, Lieutenant-Governor