



ANNO VICESIMO

**ELIZABETHAE II REGINAE**

A.D. 1971

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**No. 24 of 1971****An Act to amend the Succession Duties Act, 1929-1970.***[Assented to 15th April, 1971]*

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

**Short titles.**

1. (1) This Act may be cited as the "Succession Duties Act Amendment Act, 1971".

(2) The Succession Duties Act, 1929-1970, as amended by this Act, may be cited as the "Succession Duties Act, 1929-1971".

(3) The Succession Duties Act, 1929-1970, is hereinafter referred to as "the principal Act".

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

2. Section 55e of the principal Act is amended—

(a) by striking out the definition of "dwelling-house" and inserting the following definition in lieu thereof:—

"dwelling-house", in relation to the widow, the widower or a daughter of a deceased person, means the land and building or that part of the land and building which the commissioner is satisfied was the principal permanent home of the widow, widower or daughter, as the case may be, and the deceased person at the time of the death of the deceased person::

and

(b) by striking out the definition of "rural property" and inserting the following definition in lieu thereof:—

"rural property", in relation to a deceased person, means land used for primary production in relation to that deceased person, and includes animals, farm produce and plant and machinery used by that person or by the wife or husband or any descendant or ancestor of that person or by any two or more of them at the time of that person's death exclusively for the business of primary production in connection with that land, but does not include any motor vehicle designed primarily for the conveyance of persons, household furniture, furnishings and appliances:.

3. Section 55k of the principal Act is amended—

(a) by inserting in paragraph (a) of subsection (2) after the passage "paragraph (c)" secondly occurring the passage "or (d)";

and

(b) by inserting in paragraph (b) of subsection (2) after the passage "paragraph (c)" secondly occurring the passage "or (d)".

Amendment of principal Act, s. 55k—  
Administrator to apply in certain cases.

4. Section 55n of the principal Act is amended by striking out from subsection (2) the passage "land used for primary production" and inserting in lieu thereof the passage "rural property".

Amendment of principal Act, s. 55n—  
Further provisions as to rural property.

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

J. W. HARRISON, Governor.