



ANNO DECIMO QUINTO

GEORGII VI REGIS.

A.D. 1951.

No. 49 of 1951.

**An Act to amend the Succession Duties Act,
1929-1950.**

[Assented to 13th December, 1951.]

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, 1951". Short titles.

(2) The Succession Duties Act, 1929-1950, as amended by this Act, may be cited as the "Succession Duties Act, 1929-1951".

(3) The Succession Duties Act, 1929-1950, is hereinafter referred to as "the principal Act".

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act. Incorporation.

3. The following section is enacted and inserted in the principal Act after section 13 :— Enactment of s. 13a of principal Act—

13a. (1) Where a solicitor is appointed by a will as an executor of the will or as a trustee of property passing under the will or both as such executor and trustee and has power under the will to charge for legal professional work done in connection with the will or the trusts thereby created the amount of any charges properly made by the solicitor for such work— Costs of solicitor.

(a) shall not be deemed to be a legacy and shall not be chargeable with duty under this Act ;

(b) to the extent to which they are legal expenses incurred in obtaining probate of the will of the deceased and vesting his estate in the executor shall be deemed to be testamentary expenses and shall be deductible under section 13 of this Act.

(2) This section shall apply in every case where the testator dies after the commencement of the Succession Duties Act Amendment Act, 1951, whether the will was made before or after such commencement.

Enactment of s. 55aa of principal Act—

4. The following section is enacted and inserted in the principal Act after section 55a thereof :—

Application of Part IV.A to Korean war.

55aa. (1) The provisions of this Part shall also apply to the following persons :—

- (a) Any person who has died from wounds inflicted, accident occurring or disease contracted while he was on active service in the Korean war as a member of a naval, military or air force of the Commonwealth or any other part of His Majesty's Dominions, or of any country associated with His Majesty in the Korean war :
- (b) Any person who has died from wounds inflicted, accident occurring or disease contracted while he was engaged in Korea in the work of providing ambulance services, medical attention, recreational facilities, entertainment, accommodation, or sustenance, for members of any naval, military, or air force of the Commonwealth or of any other part of His Majesty's Dominions while such members were on active service in the Korean war :
- (c) A master or member of the crew of any British ship who dies from wounds inflicted, accident occurring or disease contracted as the result of action against that ship during the Korean war by the enemies of the United Nations :
- (d) Any person who has died from wounds inflicted, accident occurring, or disease contracted while he was a member of a naval, military or air force of the Commonwealth operating under a British Commander for the suppression of unlawful violence in Malaya.

(2) In this section "Korean war" means the war in Korea which commenced on the twenty-fifth day of June, nineteen hundred and fifty. For the purposes of this section the said war shall be deemed to end on the day on which a proclamation is issued by the Governor declaring that the Korean war has ceased.

(3) This section shall apply to every such person as mentioned in subsection (1) whether his death occurred before or after the enactment of this section or before or after he had ceased to be on active service or to be engaged or occupied as mentioned in subsection (1) of this section.

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

C. W. M. NORRIE, Governor.