



ANNO DECIMO TERTIO

GEORGI VI REGIS.

A.D. 1949.

No. 50 of 1949.

**An Act to amend the Succession Duties Act,
1929-1943.**

[Assented to 1st December, 1949.]

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, 1949". Short titles.

(2) The Succession Duties Act, 1929-1943, as amended by this Act, may be cited as the "Succession Duties Act, 1929-1949".

(3) The Succession Duties Act, 1929-1943, is hereinafter called "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 56 thereof :— Enactment of s. 56a of principal Act—

56a. (1) Where an illegitimate child or the issue of an illegitimate child derives any property— Rate of duty on property derived by illegitimate children.

(a) under the intestacy of the mother of the child ; or

(b) under a disposition (whether testamentary or non-testamentary) made by the father or the mother of the child,

the duty payable in respect of that property shall be at the same rate as if the child had been born legitimate.

(2) If between the thirtieth day of June, nineteen hundred and forty-nine, and the passing of the Succession Duties Act Amendment Act, 1949, any duty was paid in respect of any property derived by an illegitimate child, at a rate in excess of the rate which would have been payable if subsection (1) of this section had applied to that duty, the Commissioner may refund that duty to the person entitled to receive it.

(3) This Act without further appropriation shall be sufficient authority for any such refund.

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

C. W. M. NORRIE, Governor.