



ANNO QUARTO

# GEORGI VI REGIS.

A.D. 1940.

\*\*\*\*\*

## No. 62 of 1940.

An Act to amend the Succession Duties Act, 1929-1939, so as to provide for the remission of succession duty in respect of property derived from persons dying on or as the result of active service during the present war.

[Assented to 5th December, 1940.]

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, 1940". Short titles.

(2) The Succession Duties Act, 1929-1939, as amended by this Act, may be cited as the "Succession Duties Act, 1929-1940".

(3) The Succession Duties Act, 1929-1939, is hereinafter referred to as "the principal Act".

2. Section 3 of the principal Act is amended by inserting therein after the line "PART IV.—Adjustment of Duty" the following line :— Amendment of principal Act, s. 3—  
Arrangement.

"PART IVA.—Remission of Duty on Estates of Persons dying on Active Service".

3. The principal Act is amended by inserting therein after section 55 thereof the following heading and sections :— Amendment of principal Act.

PART IVA.—REMISSION OF DUTY ON ESTATES OF PERSONS DYING ON ACTIVE SERVICE.

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

L

**Succession Duties Act Amendment Act, 1940.**

---

- i. Any person who during the present war is engaged whether inside or outside the Commonwealth on service as a member of the Royal Australian Navy, the Australian Imperial Force, or the Royal Australian Air Force, or is engaged outside the Commonwealth on service as a member of any naval, military, or air force of any part of His Majesty's dominions, and who (whether before or after the passing of the Succession Duties Act Amendment Act, 1940) dies whilst on such service or dies from wounds inflicted, accident occurring, or disease contracted whilst on such service and within twelve months before death :
  
- ii. Any person who in connection with the present war is engaged on service outside the Commonwealth in any work of any red cross society or ambulance association or any other body with similar objects and who (whether before or after the passing of the Succession Duties Act Amendment Act, 1940) dies whilst on such service or dies from wounds inflicted, accident occurring, or disease contracted whilst on such service and within twelve months before death :
  
- iii. Any person who, in connection with the present war, is a prisoner of war in an enemy country or is interned in the country of a neutral power and who (whether before or after the passing of the Succession Duties Act Amendment Act, 1940) dies whilst so imprisoned or interned from wounds inflicted, accident occurring or disease contracted whilst so imprisoned or interned and within twelve months before death :
  
- iv. Any person being the master or the member of the crew of a British ship who dies (whether before or after the passing of the Succession Duties Act Amendment Act, 1940) from wounds inflicted, accident occurring or disease contracted as the result of enemy action against that ship and within twelve months before death.

(2) In this Part "the present war" means the war which commenced on the third day of September, nineteen hundred and thirty-nine ; and for the purpose of this Part the present war shall be deemed to continue until the day on which a proclamation is issued by the Commonwealth declaring that that war has ceased.

55b. (1) Notwithstanding anything contained in this Act, where upon the death of any person to whom this Part applies any property is derived from such deceased person or accrues on his death, the commissioner shall remit, or, in case of duty already paid, repay, the following amounts of succession duty payable in respect of property derived from the deceased person by, or accruing on the deceased person's death to, the widow or widower, or any descendant or ancestor, or any sister or brother, of the deceased person, namely :—

Remission of succession duty in case of persons dying on active service.

(a) where the net present value of the property so derived by, or accruing to, any of the persons hereinbefore referred to, does not exceed five thousand pounds, the whole of the duty payable in respect of such property :

(b) where the said value exceeds five thousand pounds—

I. all duty in excess of the amount which would be payable if the said value had been reduced by five thousand pounds :

II. an amount which immediately prior to the death of the deceased would have provided him with a life annuity (calculated in accordance with the regulations under this Act relating to the ascertainment of the net present value of an annuity) equal to four per centum of the duty payable after taking into account the duty remitted or repaid pursuant to subdivision I. hereof.

(2) Notwithstanding anything in this section, no remission or repayment of duty shall be made under this section in favour of any successor who is not domiciled in the Commonwealth of Australia.

55c. (1) Where the commissioner is satisfied that succession duty has become payable in respect of any property in a case to which section 55b applies, and that subsequently succession duty has again become payable in respect of the same property, or any part thereof, upon its being derived from, or accruing on the death of, some other deceased person, in a case to which the said section 55b applies, the whole of the succession duty thus subsequently becoming payable shall be remitted, or, in case the duty has been paid, repaid ; and such property or part shall not be aggregated with any other property

Remission of succession duty in respect of property more than once owing to deaths caused by the war.

**Succession Duties Act Amendment Act, 1940.**

---

derived from or accruing on the death of the last-mentioned person for the purpose of determining the rate of succession duty payable in respect of property derived from him or accruing on his death.

(2) This section shall apply whether on the death of such lastmentioned person the property was or is derived by, or accrued or accrues to, the widow or widower, or any descendant or ancestor, or sister or brother, of the deceased person, or by or to any other person.

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

C. M. BARCLAY-HARVEY, Governor.