

to the rights of his tenant, and if he gives notice under section thirty-five P, the local authority may give notice to the tenant and any tenants under him requiring them to join with the landowner in carrying out his obligations under section thirty-five P.

(2) A tenant who receives a notice under subsection (1) of this section may, within thirty days thereafter, notify the local authority in writing that he will join as required and—

(a) if he does so—

(i) the landowner's obligations under section thirty-five P are not subject to the rights of that tenant; and

(ii) if the landowner and that tenant and any other tenants concerned cannot agree on their future rights and obligations in respect of one another, any one of them may apply to a judge in chambers in a summary way, and the judge may settle those rights and obligations as appears to him just and may provide for the costs of the application; and

(b) if he does not do so, the local authority may purchase or take his interest in the land in accordance with the provisions of the *Public Authorities' Land Acquisition Act 1949* at the cost of and for the benefit of, the landowner.

(3) When a landowner receives a development notice he shall forthwith give a copy to his tenant and the tenant shall forthwith give a copy to his tenant (if any) and so on to the end of the chain of tenants.

(4) A tenant of land affected by a development notice has the same right of appeal under section thirty-five N as the landowner and may recover damages from any person whose contravention of subsection (3) of this section defeats his right of appeal.”.

DECEASED PERSONS' ESTATES DUTIES.

No. 41 of 1957.

AN ACT to amend the *Deceased Persons' Estates Duties Act 1931*. [1 November 1957.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

1—(1) This Act may be cited as the *Deceased Persons' Estates Duties Act 1957*.

Short title, citation, and commencement.

(2) The *Deceased Persons' Estates Duties Act 1931*, as subsequently amended, is in this Act referred to as the Principal Act.

(3) Except as provided in subsection (4) of this section and in subsection (2) of section two, this Act shall be deemed to have commenced on the first day of June 1957.

(4) Section twenty-two of this Act shall commence on the first day of November 1957.

**Interpre-
tation.**

2—(1) Section three of the Principal Act is amended—

(a) by omitting the definition of “Child” and substituting therefor the following definition:—

“‘Child’ means a child or stepchild (whether the child or stepchild is legitimate or illegitimate):”; and

(b) by inserting after the definition of “Court” the following definitions:—

“‘Dutiable estate’, used in relation to the estate of a deceased person, means such part of that estate as is liable to duty under this Act:

“‘Foreign assets’, used in relation to the estate of a deceased person, means any property of the deceased person that, by reason of its local situation or of the domicile of the deceased person, is not liable to duty under this Act:”.

(2) Paragraph (a) of subsection (1) of this section shall be deemed to have commenced on the date of the commencement of the *Deceased Persons' Estates Duties Act 1953*.

**Imposition of
duties.**

3 Section four of the Principal Act is amended—

(a) by inserting in subsection (2), after the word “nett”, the words “value of the”; and

(b) by adding at the end thereof the following subsections:—

“(3) Notwithstanding anything in subsection (2) of this section, in the case of property that, by virtue of subsection (2) of section five, is deemed to be part of the estate of a deceased person—

I A person who takes or derives a beneficial interest therein otherwise than as a pur-

chaser in good faith for full consideration in money or money's worth: and

- II To the extent of the property actually received or disposed of by him, a trustee, guardian, committee, or other person in whom any such property or the management thereof is at any time vested for or on behalf of a person to whom paragraph I of this subsection applies,

shall pay the duty payable in respect thereof as part of the estate of the deceased person, and the Commissioner shall assess the duty so payable accordingly, but nothing in this subsection shall be construed as imposing any obligation to pay duty upon a person who acts merely as the bailiff or agent of another person in the management of property.

“(4) Except as otherwise expressly provided in this Act, in valuing any property of a deceased person for the purpose of ascertaining the value of the estate of that person, that property shall be valued as at the date of the death of that person.

“(5) Notwithstanding any other provision of this Act, if, apart from this subsection, the amount of the duty payable in respect of the estate of a deceased person is assessed under this Act as one pound or less, no duty is payable in respect of that estate.”.

4 After section four of the Principal Act the following sections are inserted:—

“4A For the purposes of this Act—

- I The value of any property or debts of a deceased person shall be calculated and expressed: and
- II The amount of any duty payable, or of any refund required to be made, under this Act shall be calculated and paid,

in Australian currency.

Values, &c.,
to be calculated in Australian currency.
No. 5590
(Vict.), s. 3.

“4B For the purposes of this Act, in the case of any property in which a deceased person held a share or proportionate interest only and to which he was not entitled as sole owner, the value of that share or proportionate interest shall be ascertained by estimating the value of the whole property as if the

Value of
part interests
in property.
Ibid., s. 7
(2).

deceased person were the sole owner thereof and then calculating the proportionate share or interest of the deceased person in the total value of the property.

Ascertainment of value of certain interests.

"4C Where it is necessary for the purposes of assessing duty under this Act to ascertain the value of any estate, annuity, or life interest in any property, or of any estate or interest determinable on or subject to any contingency or the happening of any event, or any interest in remainder or reversion, the Commissioner shall calculate the value thereof in accordance with such tables for the calculation of values, and such tables of interest, if any, as may be prescribed or, in the absence of regulations in that behalf, as the Commissioner may think fit to adopt.

Quick successions.

1953, No. 55
(N.Z.), s. 4 & 5 Geo.
VI c. 14
(Canada),
s. 7 (6).

"4D—(1) Subject to this section, where duty under this Act becomes payable in respect of the estate of a deceased person (in this section referred to as 'the predecessor') and subsequently, within five years after the death of the predecessor, duty becomes payable in respect of the estate of a person (in this section referred to as 'the successor') to whom a beneficial interest in any property of the predecessor has passed under the predecessor's will or intestacy, the amount of the duty that, but for this section, would be payable in respect of the estate of the successor shall be reduced in accordance with the provisions of subsection (2) of this section.

"(2) The reduction to be made for the purposes of subsection (1) of this section shall be equal to—

- I Where the successor dies within one year after the death of the predecessor, the whole:
- II Where paragraph I of this subsection is not applicable but the successor dies within two years after the death of the predecessor, eighty per cent:
- III Where the preceding paragraphs of this subsection are not applicable, but the successor dies within three years after the death of the predecessor, sixty per cent:
- IV Where the preceding paragraphs of this subsection are not applicable but the successor dies within four years after the death of the predecessor, forty per cent: or
- V Where the preceding paragraphs of this subsection are not applicable but the successor dies within five years after the death of the predecessor, twenty per cent,

of the duty that—

- VI But for this section, would have been payable in respect of the estate of the successor upon or in respect of the nett benefit derived by the successor from the predecessor and which, at the time of its passing to the successor, was subject to duty under this Act: or
- VII Was paid by the estate of the predecessor in respect of the property that passed to the successor,

whichever is the less.

“(3) For the purposes of this section, the nett benefit derived by the successor from the predecessor shall be deemed to be the value, as at the date of the death of the predecessor, of the property passing to the successor after deducting therefrom the amount of—

- I Duty under this Act or under any Commonwealth Act relating to the payment of duty on the estates of deceased persons (being duty that is properly attributable to that property) :
- II The funeral and testamentary expenses, and the expenses of administration, that are properly attributable to that property : and
- III All other debts, charges, and liabilities (whether secured or unsecured) that are properly attributable to that property.

“(4) This section does not apply—

- I Where a period exceeding five years has elapsed between the respective dates of the deaths of the predecessor and successor :
- II In relation to any property that has, within the five years immediately preceding the death of the successor, been the subject of a reduction under this section : or
- III Except when the relationship of the predecessor to the successor is that of—
 - (a) Widower or widow :
 - (b) Child :
 - (c) Lineal ancestor : or
 - (d) Lineal descendant.

“(5) The reduction to be made for the purposes of subsection (1) of this section shall be made only in respect of such portion of the estate of the successor as passes, under the will or upon the intestacy of the successor, to a person—

- I Whose relationship to the successor and to the predecessor falls within one or more of the degrees of relationship that are specified in sub-paragraphs (a) to (d) of paragraph III of subsection (4) of this section : or
- II Who is the widower or widow of a child of the predecessor.”.

5 Section five of the Principal Act is amended—

- (a) by inserting after subsection (1) the following subsections:—

“(1A) Notwithstanding any provisions of any agreement, contract, settlement, arrangement, or transaction, or any law or rule of law to the contrary, for the purposes of subsection (1) of this section the Commissioner shall, in assessing the duty payable in respect of any real

Estate upon
which duty is
payable.

or personal property to which that subsection applies, assess that duty upon or with reference to the reasonable market value of that property at the date of the death of the deceased person.

“(1B) For the purposes of subsection (1) of this section, the estate of a deceased person shall be deemed to include any specialty debt due to that person and secured or partly secured by mortgage, incumbrance, pledge, or lien (whether legal or equitable) of or over any property situated within this State, notwithstanding that the specialty was, at the time of that person's death, outside this State.

“(1C) Duty under this Act is payable in respect of any debt to which subsection (1B) of this section applies, notwithstanding that the debt, at the time of the death of the deceased person, was not *bona notabilia* within this State.”; and

- (b) by omitting paragraph VIII of subsection (2) and substituting therefor the following paragraph:—

“VIII Which passes under any conveyance, transfer, assignment, or appointment made by the deceased person within three years before his death in consideration of annual or other periodical payments to be made to or for that person, and less by one-third than the annuity which that person could reasonably expect to purchase for the amount of the *bona fide* salable value of the estate, whether real or personal (being that value ascertained as at the date of the conveyance, transfer, assignment, or appointment, a proper deduction or allowance being made for any consideration in addition to those annual or other periodical payments), to the extent to which the aggregate amount of those annual or other periodical payments and that other consideration (if any) is less than that *bona fide* salable value.”.

6 After section five of the Principal Act the following sections are inserted:—

Allowance for debts.

Cf. No. 47,
1920
(N.S.W.), s.
107.

“5A—(1) Subject to this Act, in ascertaining the nett value of the estate of a deceased person for the purposes of this Act, an allowance shall be made for all debts actually due and owing by the deceased person at the time of his death and for any amount, not exceeding one hundred pounds, incurred for his funeral and burial or cremation expenses.

“(2) No allowance shall be made under this section—

- I For a debt incurred by the deceased person otherwise than in good faith for full consideration in money or money's worth and wholly for his own use and benefit:
- II For a debt in respect whereof there is a right of reimbursement from any other person or estate, except to the extent to which reimbursement thereof cannot be obtained:
- III More than once for the same debt charged upon different portions of the estate: or
- IV For a contingent debt, or any other debt, the amount of which is, in the opinion of the Commissioner, incapable of estimation.

“(3) If a debt for which, by reason of the provisions of paragraph IV of subsection (2) of this section, an allowance has not been made becomes at any time within three years after the death of the deceased person actually payable or, in the opinion of the Commissioner, capable of estimation, an allowance shall be made therefor, and a refund of any duty paid in excess shall be made to the person entitled thereto, but no action for the recovery of a refund under this subsection shall be commenced except within three years after the payment of the duty so paid in excess.

“5B—(1) The allowance to be made under section five A for unsecured debts extends only to those debts that are payable to persons domiciled or carrying on business within this State but not being in either case debts contracted for or in connection with a business or a branch of a business of the deceased person located out of this State.

Apportionment of unsecured debts between dutiable estate and foreign assets.
Ibid., s. 108.

“(2) Notwithstanding the provisions of subsection (1) of this section—

- I Where there are no foreign assets, all unsecured debts, so far as they are not allowed under that subsection, may be deducted from the dutiable estate of the deceased person: and
- II Where there are foreign assets—
 - (a) All unsecured debts (so far as they are not allowed under that subsection) payable to persons domiciled or carrying on business out of this State and being, in either case, debts contracted for or in connection with a business or branch of a business of the deceased person located in this State may be deducted from the dutiable estate of the deceased person: and

- (b) Such portion only of any unsecured debt that is not allowed under the preceding provisions of this subsection as exceeds the value of the foreign assets shall be deducted from the dutiable estate of the deceased.

“(3) If the Commissioner so requires, the executor or administrator of the estate of a deceased person shall furnish the Commissioner, by affidavit or otherwise, with such evidence as the Commissioner may require with respect to all debts that the executor or administrator seeks to deduct from the value of the estate of the deceased person, and with respect to the value of any foreign assets of the deceased person.

Allowance for secured debts where there are foreign assets.

Ibid., s. 109.

“5C—(1) Except as provided in subsection (2) of this section, the allowance to be made under section five A for secured debts extends only to debts that are secured by mortgage, lien, or charge solely upon a part of the dutiable estate of a deceased person.

“(2) Notwithstanding the provisions of subsection (1) of this section—

I Where a debt is secured partly upon the dutiable estate of a deceased person and partly upon foreign assets of that deceased person, such portion only of the debt shall be allowed under section five A as bears the same ratio to the total debt as the value of the part of the dutiable estate so charged bears to the total value of the whole property of the deceased person that is comprised in the security, but so that the allowance does not, in any case, exceed the value of the part of the dutiable estate that is so charged: and

II Where a debt that is secured solely upon any part of the foreign assets exceeds the value of the assets comprised in the security, such portion of that excess may be allowed as the Commissioner thinks just and proper, having regard to the amount of the dutiable estate, the value of the foreign assets, the debts allowable out of the dutiable estate under the other provisions of this Act, and the whole of the debts of the deceased person.

Allowance for interest.

Ibid., s. 110.

“5D An allowance under section five A for a debt secured by mortgage or charge, whether upon any part of the dutiable estate of the deceased person or upon any part of the foreign assets, shall not include any interest payable in respect of the debt except interest due and payable at the time of the death of the deceased person.”

Gifts for charitable objects to be exempt.

7 Section seven of the Principal Act is amended—

- (a) by inserting in paragraph III of subsection (1), after the word “practitioner” (first occurring), the words “or by a person who is the holder of a

licence under section one hundred and twenty-four of the *Companies Act 1920*", and by inserting in sub-paragraph (a) of that paragraph, after the word "practitioner", the words "or person";

- (b) by inserting after paragraph I of subsection (2) the following paragraph:—

"IA Any institution or society (whether a public institution or public society or not) that—

(a) Is carried on for the relief of the poor, of the sick, of the aged, or of children: and

(b) Is not carried on for the purposes of profit or gain to the persons carrying on the institution or the members of the society:"; and

- (c) by re-numbering paragraph IA of that subsection (inserted by the *Deceased Persons' Estates Duties Act 1950*) as paragraph IB.

8 Section eight of the Principal Act is amended—

- (a) by omitting from subsection (1) the word "six" and substituting therefor the word "nine";
- (b) by omitting from subsection (2) the words "four" and "two", respectively, and substituting therefor respectively the words "six" and "three"; and
- (c) by omitting from subsection (3) the word "nine" and substituting therefor the word "twelve".

Penalty for unlawfully administering.

9 Section nine of the Principal Act is amended—

- (a) by omitting from subsection (1) the words "the prescribed time" and substituting therefor the words "six months, or, where the estate is dealt with under Part VI of the *Administration and Probate Act 1935*, within nine months, after the death of the deceased person";
- (b) by omitting paragraph II of that subsection and substituting therefor the following paragraph:—

"II The debts due by the deceased person, being debts in respect of which, by virtue of section five A, an allowance is required to be made:";

- (c) by inserting in subsection (4), after the word "may" (first occurring), the words "upon application for an extension of time being made to him within the time prescribed in subsection (1) of this section,";

Statement of assets and calculation of duty.

- (d) by inserting in paragraph II of subsection (5), after the word "death", the words ", or, where the estate is dealt with under Part VI of the *Administration and Probate Act 1935*, nine months after his death"; and
- (e) by inserting after subsection (5) the following subsections:—

"(5A) Without prejudice to the power conferred on the Commissioner by subsection (5) of this section, if a statement is not lodged with the Commissioner as required by this section within the time prescribed in that behalf in subsection (1) of this section or within such extended time (if any) as may be allowed under subsection (4) of this section, the executor or administrator of the estate of the deceased person is liable to pay additional duty at the rate of six pounds per cent per annum on the amount of the duty payable in respect of that estate, as assessed under this Act.

"(5B) Additional duty under subsection (5A) of this section is payable as from—

I A day that is six months, or where the estate is dealt with under Part VI of the *Administration and Probate Act 1935*, nine months, after the death of the deceased person: or

II The last day allowed pursuant to this section for the lodging of the statement referred to in subsection (1) of this section,

whichever is the later day, and until the day on which the statement is lodged or an assessment of the duty payable in respect of that estate under this Act is made, whichever is the earlier day.

"(5C) The Commissioner may, if he thinks fit, remit all or any additional duty payable under subsection (5A) of this section."

When duty payable.

10 Section ten of the Principal Act is amended by inserting in subsection (2), after the word "may," the words "upon application made to him in that behalf before the expiration of that time and", and by omitting therefrom the words "one year" and substituting therefor the words "three years".

Duty to be paid before probate, &c.

11 Section twelve of the Principal Act is amended—

- (a) by omitting subsection (3) and substituting therefor the following subsection:—

"(3) Where the Commissioner gives credit pursuant to subsection (2) of this section for

payment of duty, he shall notify the Principal Registrar of the Court thereof in writing, and thereupon the Court may, notwithstanding the provisions of subsection (1) of this section, grant probate or administration as if the duty had been paid.”; and

(b) by adding at the end thereof the following subsection:—

“(6) The Commissioner may charge such fee as may be prescribed in respect of the production or exhibition of any probate or letters of administration pursuant to subsection (5) of this section.”.

12 Section thirteen of the Principal Act is amended by inserting in subsection (1), after the word “Commissioner” (first occurring), the words “, on application being made to him in that behalf within that six months,”. Certain instruments to be registered.

13 Section fourteen of the Principal Act is amended by omitting from subsection (3) the words “ten shillings” and substituting therefor the words “one pound”. Registration, how effected.

14 Section fifteen of the Principal Act is amended by omitting subsection (1). Statement by trustee or beneficiary in certain cases.

15 Section twenty-one of the Principal Act is amended by omitting subsections (1) and (2) and substituting therefor the following subsections:— Adjustment of duty.

“(1) Subject to any special provision in a will, or in any instrument as defined in subsection (1) of section thirteen, for the payment of any duty under this Act, the executor, administrator, trustee, or other person required to pay duty under this Act in respect of an estate or portion of an estate shall apportion any duty payable or paid by him in accordance with this Act so as to throw the burden thereof upon the respective portions of the estate upon which the duty has been assessed.

“(2) For the purposes of this section, the executor, administrator, trustee, or other person referred to in subsection (1) of this section may—

I Sell, or mortgage with power of sale, all or any portion of the estate on such terms and conditions as he thinks proper:

II Deduct from any distributive portion of the estate such amount as may be necessary for the purpose of effecting any apportionment required by this section to be made: and

III Recover from the trustee or beneficiary under an instrument as defined in subsection (1) of section thirteen any duty that, by virtue of subsection (1)

of this section, has been assessed as being attributable to the property to which the instrument relates.”.

Amendment
of assess-
ment.

16 Section twenty-five of the Principal Act is amended—

- (a) by omitting subsection (1) and substituting therefor the following subsection:—

“(1) The Commissioner may, at any time within a period of three years after duty under this Act has been assessed, make such alterations in, or additions to, the assessment as he thinks necessary for the purpose of correcting any error in calculation or mistake of fact.”; and

- (b) by adding at the end thereof the following subsection:—

“(5) Where an application for an amendment of an assessment is made within a period of three years after duty under this Act has been assessed and the executor or administrator has supplied to the Commissioner within that period all information required by the Commissioner for the purpose of deciding the application, the Commissioner may amend the assessment when he decides the application, notwithstanding that that period may then have elapsed.”.

Discovery of
debts or
assets after
administra-
tion.

17 Section twenty-six of the Principal Act is amended by omitting from subsection (1) the word “paid” and substituting therefor the word “assessed”.

Allowance for
duty paid
abroad in
certain cases.

18 Section twenty-seven of the Principal Act is amended by inserting after subsection (1) the following subsection:—

“(1A) Where the Commissioner is satisfied that a refund will become payable under subsection (1) of this section, he may, in lieu of requiring the payment to him of the full amount of duty, make a provisional allowance of the estimated amount of the refund, subject to such conditions as he may impose or as may be prescribed.”.

Appeals.

19 Section thirty of the Principal Act is amended—

- (a) by inserting in subsection (1), after the word “or” (third occurring), the words “, upon application made to the Commissioner in that behalf within that thirty days,”; and

- (b) by inserting after that subsection the following subsection:—

“(1A) Where an assessment in respect of which an objection is lodged under subsection (1) of this section is an amended assessment,

the objector has no further right of objection than he would have had if the amended assessment had not been made, except to the extent to which, by reason of the amendment, a fresh liability in respect of any matter is imposed on him or an existing liability imposed on him in respect of any matter is increased.”.

20 Section thirty-one of the Principal Act is amended— Record of duties paid.

- (a) by omitting from subsection (1) the words “in such form as may be prescribed”; and
- (b) by inserting in subsection (2), after the word “shall”, the words “, upon payment of the prescribed fee therefor.”.

21 Section thirty-eight of the Principal Act is amended Offences. by adding at the end thereof the following subsection:—

“(6) Notwithstanding anything in the *Justices Procedure Act* 1919, proceedings in respect of offences against this Act may be commenced at any time after the cause of complaint arises.”.

22 The second schedule to the Principal Act is amended— The second schedule.

- (a) by inserting in paragraph 2 thereof, before the word “personal”, the word “nett”;
- (b) by omitting paragraph 3 thereof; and
- (c) by omitting Part II thereof and substituting therefor the following Part:—

“Part II.

“Amounts and rates of duty.

“4 Where property passes to—

- I The widow or widower of the person upon whose death duty is payable: or
- II A child of that person (being a child who is under the age of twenty-one years at the time of that person's death),

duty is payable in accordance with the following scale:—

Where the aggregated value of the estate, after deducting all debts but without any other deduction—	Amount of duty.
Does not exceed £5,000	No duty is payable
Exceeds £5,000 but does not exceed £15,000	10 per cent of the excess over £5,000
Exceeds £15,000 but does not exceed £25,000	£1,000 plus 12½ per cent of the excess over £15,000
Exceeds £25,000 but does not exceed £35,000	£2,250 plus 18 per cent of the excess over £25,000
Exceeds £35,000 but does not exceed £50,000	£4,050 plus 25½ per cent of the excess over £35,000

Where the aggregated value of the estate, after deducting all debts but without any other deduction—	Amount of duty.
Exceeds £50,000 but does not exceed £75,000	£7,875 plus 32½ per cent of the excess over £50,000
Exceeds £75,000 but does not exceed £100,000	£16,000 plus 40 per cent of the excess over £75,000
Exceeds £100,000	26 per cent of the total value of the estate

“ 5 Where property passes to—

I A child of the person upon whose death duty becomes payable (being a child who has attained the age of twenty-one years at the time of that person's death) : or

II A descendant or ancestor of that person,

duty is payable in accordance with the following scale:—

Where the aggregated value of the estate, after deducting all debts but without any other deduction—	Amount of duty.
Does not exceed £2,000	No duty is payable
Exceeds £2,000 but does not exceed £5,000	7½ per cent of the excess over £2,000
Exceeds £5,000 but does not exceed £15,000	£225 plus 10 per cent of the excess over £5,000
Exceeds £15,000 but does not exceed £25,000	£1,225 plus 14 per cent of the excess over £15,000
Exceeds £25,000 but does not exceed £35,000	£2,625 plus 18½ per cent of the excess over £25,000
Exceeds £35,000 but does not exceed £50,000	£4,475 plus 26 per cent of the excess over £35,000
Exceeds £50,000 but does not exceed £75,000	£8,375 plus 32½ per cent of the excess over £50,000
Exceeds £75,000 but does not exceed £100,000	£16,500 plus 40 per cent of the excess over £75,000
Exceeds £100,000	26½ per cent of the total value of the estate

“ 6 Where the property passes to—

I A brother or sister of the person upon whose death duty becomes payable:

II A child or descendant of a brother or sister of that person: or

III Any other collateral relation (not beyond the third degree) of that person,

duty is payable in accordance with the following scale:—

Where the aggregated value of the estate, after deducting all debts but without any other deduction—	Amount of duty.
Does not exceed £500	No duty is payable
Exceeds £500 but does not exceed £5,000	10 per cent of the excess over £500
Exceeds £5,000 but does not exceed £15,000	£450 plus 15 per cent of the excess over £5,000

Where the aggregated value of the estate, after deducting all debts but without any other deduction—	Amount of duty.
Exceeds £15,000 but does not exceed £25,000	£1,950 plus 18 per cent of the excess over £15,000
Exceeds £25,000 but does not exceed £35,000	£3,750 plus 22½ per cent of the excess over £25,000
Exceeds £35,000 but does not exceed £50,000	£6,000 plus 27½ per cent of the excess over £35,000
Exceeds £50,000 but does not exceed £75,000	£10,125 plus 33½ per cent of the excess over £50,000
Exceeds £75,000 but does not exceed £100,000	£18,500 plus 40 per cent of the excess over £75,000
Exceeds £100,000	28½ per cent of the total value of the estate

“7 Where property passes to a person other than a person mentioned in paragraphs 4, 5, and 6 of this schedule, duty is payable in accordance with the following scale:—

Where the aggregated value of the estate, after deducting all debts but without any other deduction—	Amount of duty.
Does not exceed £5,000	15 per cent of the total value of the estate
Exceeds £5,000 but does not exceed £25,000	£750 plus 20 per cent of the excess over £5,000
Exceeds £25,000 but does not exceed £35,000	£4,750 plus 25 per cent of the excess over £25,000
Exceeds £35,000 but does not exceed £50,000	£7,250 plus 30 per cent of the excess over £35,000
Exceeds £50,000 but does not exceed £75,000	£11,750 plus 35 per cent of the excess over £50,000
Exceeds £75,000 but does not exceed £100,000	£20,500 plus 40 per cent of the excess over £75,000
Exceeds £100,000	30½ per cent of the total value of the estate.”

DEFAMATION.

No. 42 of 1957.

AN ACT to amend the law relating to defamation.
[1 November 1957.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

1 This Act may be cited as the *Defamation Act 1957*. Short title.