



ANNO VICESIMO QUINTO

ELIZABETHAE II REGINAE

A.D. 1976

No. 72 of 1976

An Act to amend the Succession Duties Act, 1929-1975.

[Assented to 2nd December, 1976]

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, 1976". Short titles.

(2) The Succession Duties Act, 1929-1975, is hereinafter referred to as "the principal Act".

(3) The principal Act, as amended by this Act, may be cited as the "Succession Duties Act, 1929-1976".

2. This Act shall be deemed to have come into operation on the first day of July, 1976. Commencement.

3. Section 3 of the principal Act is amended by striking out from the item commencing "PART IVB" the passage "widows, widowers,". Amendment of principal Act, s. 3—
Arrangement of Act.

4. The following section is enacted and inserted in the principal Act after section 4b thereof:— Enactment of s. 4c of principal Act.

4c. (1) This Act applies to and in relation to property derived from a deceased person who died before the commencement of the Succession Duties Act Amendment Act, 1976, in all respects as if that amending Act had not been enacted. Application of Succession Duties Act Amendment Act, 1976.

(2) This Act, as amended by the Succession Duties Act Amendment Act, 1976, applies to and in relation to property derived from a deceased person who died after the commencement of that amending Act.

5. Section 8 of the principal Act is amended by striking out subsection (1c). Amendment of principal Act, s. 8—
Property on which duty is payable.

Enactment of
s. 8a of
principal Act.

6. The following section is enacted and inserted in the principal Act after section 8 thereof:—

Property
passing to
spouse exempt
from duty.

8a. Notwithstanding any other provision of this Act, no duty shall be payable on any property derived from a deceased person by his spouse.

Amendment of
principal Act,
s. 12—
Administrator
to file
statement.

7. Section 12 of the principal Act is amended by striking out subsection (1) and inserting in lieu thereof the following subsection:—

(1) For the purpose of enabling the commissioner to ascertain the incidence and the amount (if any) of duty in relation to property derived from a deceased person, every administrator shall—

(a) file with the commissioner, within the prescribed period of time from the grant of administration, a statement containing such information as may be prescribed;

and

(b) furnish the commissioner with such further information as he may from time to time require.

Amendment of
principal Act,
s. 18—
Security for
payment of
duties, etc.

8. Section 18 of the principal Act is amended by striking out from subsection (2) the sentence "The commissioner shall also inform the Registrar of Probates of the net value of the said estate or property situated in South Australia."

Amendment of
principal Act,
s. 55b—
Remission of
duty in case of
persons dying
on active
service.

9. Section 55b of the principal Act is amended by striking out from subsection (1) the passage "the widow or widower, or".

Amendment of
principal Act,
s. 55c—
Remission of
duty in case of
successive
deaths caused
by war.

10. Section 55c of the principal Act is amended by striking out from subsection (2) the passage "a spouse, or".

Amendment of
heading to
Part IVB of
principal Act.

11. The heading to Part IVB of the principal Act is amended by striking out the passage "WIDOWS, WIDOWERS,".

Amendment of
principal Act,
s. 55f—
Rebate to
ancestor or
descendant.

12. Section 55f of the principal Act is amended—

(a) by striking out the passage "the spouse or";

and

(b) by striking out the passage "spouse,".

Amendment of
principal Act,
s. 55g—
Special rebate
for rural
property.

13. Section 55g of the principal Act is amended—

(a) by striking out the passage "a spouse or";

and

(b) by striking out the passage "spouse,".

14. Section 55h of the principal Act is amended—

- (a) by striking out from subsection (1) the passage “a spouse,” and inserting in lieu thereof the word “an”;
- (b) by striking out subsection (3);
- (c) by striking out from subsection (6) paragraph (a) of the definition of “beneficiary of the first category”;
- and
- (d) by striking out from subsection (6) paragraph (a) of the definition of “beneficiary of the second category” and the word “or” following that paragraph.

Amendment of principal Act, s. 55h—
General statutory amount.

15. Section 55j of the principal Act is amended by striking out from subsection (1) the passage “a spouse,” and inserting in lieu thereof the word “an”.

Amendment of principal Act, s. 55j—
Special statutory amount in respect of rural property.

16. Section 56 of the principal Act is amended—

- (a) by striking out from subsection (2) the passage “rate of four dollars per centum per annum” and inserting in lieu thereof the passage “rate fixed pursuant to subsection (3) of this section”;
- and
- (b) by inserting after subsection (2) the following subsection:—

Amendment of principal Act, s. 56—
Duty on property given to uncertain person, etc.

(3) The Treasurer may, from time to time, by notice published in the *Gazette*, fix the rate of interest payable under subsection (2) of this section.

17. Section 63 of the principal Act is amended—

- (a) by striking out from subsection (1) the passage “unless the commissioner certifies in writing that all duties payable in respect of the estate of the said deceased registered proprietor or, as the case may be, payable on any property derived from him on his death, have been paid, or that proper security has been given for the payment thereof” and inserting in lieu thereof the passage “except upon a certificate of the commissioner granted under section 63b of this Act”;
- (b) by striking out from subsection (2) the passage “unless the commissioner certifies in writing that all duties payable in respect of the property of the deceased person in respect of which the administration was granted or, as the case may be, payable on any property derived from him on his death, have been paid, or that proper security has been given for the payment thereof” and inserting in lieu thereof the passage “except upon a certificate of the commissioner granted under section 63b of this Act”;
- and
- (c) by striking out subsection (3).

Amendment of principal Act, s. 63—
Duties of Registrar-General.

18. Section 63a of the principal Act is amended—

- (a) by striking out from subsection (1) the passage “(whether pursuant to subsection (4) of this section or otherwise howsoever) unless the commissioner certifies in writing that all duties payable

Amendment of principal Act, s. 63a—
Prohibition of dealing with shares, etc.

under this Act by reason of the death of the deceased person in respect of those shares, stocks, debentures, money on fixed deposit, policy of life assurance, or other property have been paid, or that proper security has been given for the payment thereof, or that the commissioner consents to the proposed dealing” and inserting in lieu thereof the passage “person (whether or not notice was given by the administrator) except upon a certificate of the commissioner granted under section 63b of this Act”;

(b) by striking out from subsection (1a) the passage “(whether pursuant to subsection (4) hereof or otherwise, however)” and inserting in lieu thereof the passage “person (whether or not notice was given by the administrator)”;

(c) by striking out from subsection (1a) the passage “unless the commissioner certifies in writing that all duties payable under this Act by reason of the death of the deceased person have been paid, or that proper security has been given for the payment thereof, or that the commissioner consents to the proposed removal” and inserting in lieu thereof the passage “except upon a certificate of the commissioner granted under section 63b of this Act”;

(d) by striking out from paragraph (c) of subsection (3) the passage “or consent” wherever it occurs;

(e) by striking out subsection (5);

and

(f) by striking out from subsection (6) the passage “or such consent as aforesaid”.

Enactment of
s. 63 b of
principal Act.

19. The following section is enacted and inserted in the principal Act after section 63a thereof:—

Certificate as
to payment of
duties, etc.

63b. Where the commissioner is satisfied that—

(a) all duties payable by reason of the death of a deceased person have been paid;

(b) that proper security has been given for the payment of those duties;

(c) that no duty is payable by reason of the death of a deceased person;

or

(d) that there is other proper cause for the grant of a certificate under this section,

the commissioner shall certify accordingly in writing in a form approved by him.

Amendment of
principal Act,
s. 78—
Regulations.

20. Section 78 of the principal Act is amended by inserting after paragraph III of subsection (1) the following paragraph:—

IIIA. Prescribing and providing for the recovery of fees for the valuation of property by or on behalf of the commissioner:.

21. The second schedule to the principal Act is amended—

Amendment of
second
schedule of
principal Act.

(a) by striking out from paragraph 1 the passage “a spouse,” and inserting in lieu thereof the word “an”;

(b) by striking out paragraph 5;

(c) by striking out subparagraph (a) of paragraph 6 and inserting in lieu thereof the following subparagraph:—

(a) for the sole or predominant purpose of the advancement of religion, science or education in the State; ;

and

(d) by striking out subparagraph (c) of paragraph 6 and inserting in lieu thereof the following subparagraph:—

(c) to a benevolent institution or benevolent society in the State,.

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

D. NICHOLLS, Governor