



ANNO DECIMO OCTAVO

# GEORGI V REGIS.

A.D. 1927.

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## No. 1799.

An Act to amend the Succession Duties Acts, 1893 to 1923, and for other purposes.

[Assented to, November 16th, 1927.]

**B**E 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 Further Amendment Act, 1927." Short titles.

(2) The Succession Duties Acts, 1893 to 1923, and this Act may be cited together as the "Succession Duties Acts, 1893 to 1927."

(3) The Succession Duties Act, 1893, is hereinafter referred to as "the principal Act." No. 567 of 1893.

2. This Act is incorporated with the other Acts mentioned in section 1 of this Act, and those Acts and this Act shall be read as one Act. Incorporation with other Acts.

3. (1) Subject to subsection (2) of this section, the Governor may appoint a Commissioner of Succession Duties, a Deputy Commissioner of Succession Duties, and any other necessary officers for carrying the Succession Duties Acts, 1893 to 1927, into effect. Administration of Succession Duties Acts, 1893 to 1927.

(2) The Commissioner of Taxes at the time of the passing of this Act is hereby appointed the first Commissioner of Succession Duties.

(3) After the passing of this Act, the Succession Duties Acts, 1893 to 1927, shall be administered by the Commissioner of Succession Duties in place of the Registrar of Probates. The Commissioner of Succession

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Succession Duties shall, in addition, administer the Acts repealed by the Succession Duties Act, 1893, so far as the same shall remain in operation.

(4) Section 5 of the principal Act is hereby repealed.

Consequential amendment of principal Act, s. 4.

4. Section 4 of the principal Act is amended by striking out the definition of "Registrar" therein.

Consequential Amendment of Succession Duties Acts, 1893 to 1923.

5. The Succession Duties Acts, 1893 to 1923, and all regulations thereunder shall be read as if the words "Commissioner of Succession Duties" were substituted therein for the word "Registrar" or words "Registrar of Probates" wherever it or they occur.

Repeal of principal Act, s. 13.

6. Section 13 of the principal Act is hereby repealed and the following sections are enacted in lieu thereof :—

Supply of copies of grants to Commissioner of Succession Duties.

13. Forthwith after the grant of any probate or letters of administration with or without a will annexed the Registrar of Probates shall deliver to the Commissioner of Succession Duties a copy of the said probate or letters of administration.

Delivery of administration.

13A. (1) The administrator of the estate of any deceased person may give security to the Commissioner of Succession Duties for the due payment of the duties on the said estate. The security given may be by mortgage over the said estate or any portion thereof, or by bond with or without securities, or may be given in any other manner which the Commissioner of Succession Duties thinks fit.

(2) Upon payment of the duties or upon the acceptance of such security, the Commissioner of Succession Duties shall certify in writing to the Registrar of Probates that the duty has been paid, or security accepted as aforesaid, or, in a proper case, the Commissioner of Succession Duties shall certify as aforesaid that no duty is payable upon the said estate. The Commissioner of Succession Duties shall also inform the Registrar of Probates of the net value of the said estate situated in the State. Upon the receipt of such certificate, and upon payment of the proper Court fees, the Registrar of Probates shall deliver the administration to the administrator. In any case where the Public Trustee is the administrator, the Registrar of Probates may deliver the administration to the Public Trustee without having received a certificate as aforesaid.

Power to use taxation returns for verification purposes.

7. The Commissioner of Succession Duties, and any officer authorised by the Commissioner of Succession Duties for the purpose, may for the purpose of verifying or checking any statement filed pursuant to the Acts incorporated with this Act, inspect any returns, records, or other documents in the custody of the Commissioner of Taxes pursuant to the Taxation Act, 1915, and for the purposes aforesaid may make extracts from or copies of any such returns, records, or other documents.

8. (1) In

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8. (1) In any case where on the death of the registered proprietor of any estate or interest in land application is made to the Registrar-General by the administrator of the estate of the deceased registered proprietor to be registered as the proprietor of the estate or interest, or in any case where application is made to the Registrar-General requiring him to make an entry in the Register Book of the death of any registered proprietor of an estate or interest in land, the Registrar-General shall not register the administrator as proprietor as aforesaid, or make the said entry of death unless the Commissioner of Succession Duties 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 by reason of any increase of benefit or any accruing of beneficial interest by reason of the said death, have been paid, or that proper security has been given for the payment thereof.

Duties of Registrar-General.

(2) In any case where application is made to the Registrar-General to register a memorial of any administration or of any death, the Registrar-General shall not register the memorial unless the Commissioner of Succession Duties 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 by reason of any increase of benefit or any accruing of beneficial interest by reason of the said death, have been paid, or that proper security has been given for the payment thereof.

(3) The Commissioner of Succession Duties shall give such certificates as aforesaid. The certificates may be given in any form approved by the Commissioner of Succession Duties.

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

TOM BRIDGES, Governor.