



ANNO SEXTO

GEORGI VI REGIS.

A.D. 1942.

No. 23 of 1942.

An Act to amend the Succession Duties Act, 1929-1940.

[Assented to 12th November, 1942.]

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, 1942". Short titles.

(2) The Succession Duties Act, 1929-1940, as amended by this Act, may be cited as the "Succession Duties Act, 1929-1942".

(3) The Succession Duties Act, 1929-1940, is hereinafter referred to as "the principal Act".

2. Section 55a of the principal Act (as enacted by section 3 of the Succession Duties Act Amendment Act, 1940) is amended—

Amendment of s. 55a of principal Act—
Extension of provisions relating to remission of duty.

(a) by striking out the words "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" in paragraph I. of subsection (1) thereof :

(b) by striking out the word "any" in the eighth line of paragraph I. of subsection (1) thereof and by inserting in lieu thereof the words "the Commonwealth or of any other" :

(c) by inserting therein after paragraph I. of subsection (1) thereof the following paragraph :—

Ia. Any person who during the present war is engaged whether inside or outside the Commonwealth on service as a member of any naval, military, or air force of any country allied or associated with His Majesty for the purpose of the prosecution of the present war and who (whether before or after the passing of the Succession Duties Act Amendment Act, 1942) 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 :

(d) by inserting after the word "service" in the second line of paragraph II. of subsection (1) thereof the words "whether inside or".

Amendment of s. 55b. of principal Act—
Remission of duty.

3. Section 55b of the principal Act (as enacted by section 3 of the Succession Duties Act Amendment Act, 1940) is amended by inserting after the word "paid" in the fifth line thereof the words "(whether paid before or after the passing of the Succession Duties Act Amendment Act, 1942)".

Amendment of Part IVa. of principal Act—

4. The following section is enacted and inserted in Part IVa. of the principal Act after section 55c thereof :—

Remission of duty on estates of members of allied forces having foreign domiciles.

55d. Notwithstanding anything contained in this Act, where upon the death of any person such as is described in paragraph Ia. of subsection (1) of section 55a, any personal property in South Australia (including personal property over which the deceased person had a general power of appointment, exercised by his will) is derived from the deceased person or accrues on his death, that property shall not be liable to any duty under this Act if at the time of his death the deceased person had a foreign domicile. If before the passing of the Succession Duties Act Amendment Act, 1942, any duty was paid in respect of any property which under the foregoing provisions of this section is not liable to duty, the Commissioner shall repay such duty.

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

C. M. BARCLAY-HARVEY, Governor.