



ANNO SEPTIMO

## GEORGII VI REGIS.

A.D. 1943.

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### No. 28 of 1943.

#### An Act to amend the Succession Duties Act, 1929-1942.

[Assented to 16th December, 1943.]

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, 1943". Short titles.

(2) The Succession Duties Act, 1929-1942, as amended by this Act, may be cited as the "Succession Duties Act, 1929-1943".

(3) The Succession Duties Act, 1929-1942, is hereinafter referred to as "the principal Act".

2. The following section is enacted and inserted in the principal Act after section 10 thereof :— Amendment of principal Act—

10a. It is hereby declared that in the interpretation and for the purposes of the application of the provisions of this Act, every covenant to pay (whether made before or after the passing of the Succession Duties Act Amendment Act, 1943) conferring complete ownership of the debt and diminishing the covenantor's net assets by the amount of the debt is and shall be deemed to be a disposition of property within the meaning and for the purposes of this Act. Certain covenants to pay to be dispositions of property.

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

**3.** Section 55b of the principal Act is amended by adding thereto at the end thereof the following subsection:—

(3) Without limitation of any other provisions of this section, this section shall apply and shall be deemed to have applied from the passing of the Succession Duties Act Amendment Act, 1940—

(a) to succession duty payable in respect of property derived from a deceased illegitimate person to whom this Part applies by, or accruing on the death of any such person to,—

(i) the mother of the deceased illegitimate person ; or

(ii) any person (whether legitimate or illegitimate) born of the mother of the deceased illegitimate person ;

(b) to succession duty payable in respect of property derived from a deceased female person to whom this Part applies by, or accruing on the death of any such person to, the illegitimate child of the deceased female person.

If before the passing of the Succession Duties Act Amendment Act, 1943, any duty was paid in respect of any property, which under the foregoing provisions of this subsection should be remitted, the commissioner shall repay that duty.

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

C. M. BARCLAY-HARVEY, Governor.