



ANNO DECIMO QUARTO

GEORGI VI REGIS.

A.D. 1950.

No. 35 of 1950.

**An Act to amend the Succession Duties Act,
1929-1949.**

[Assented to 30th November, 1950.]

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the "Succession Duties Act Amendment Act, 1950".

(2) The Succession Duties Act, 1929-1949, as amended by this Act, may be cited as the "Succession Duties Act, 1929-1950".

(3) The Succession Duties Act, 1929-1949, is hereinafter referred to as "the principal Act".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Enactment of
s. 61a of
principal Act—

3. The following section is enacted and inserted in the principal Act after section 61 :—

Objections
against
assessments.

61a. (1) Subject to this section, any person interested may within twenty-one days from the date of any assessment of the Commissioner lodge with the Treasurer a notice of objection to that assessment.

(2) Every such notice shall state the grounds on which the objector objects to the assessment and such grounds may be matters of law or fact.

(3) The Treasurer after obtaining the opinion of the Crown Solicitor and making such other inquiries and obtaining such other information and advice as he deems proper shall decide every such objection and may confirm or modify the assessment.

(4) In deciding an objection the Treasurer shall not be bound by any rules of practice, procedure or evidence.

(5) No appeal against an assessment shall be heard between the time when a notice of objection is lodged and the time when the objection is decided under this section unless the notice of objection is withdrawn.

(6) When a notice of objection has been lodged, the time within which an appeal may be made under the regulations shall be computed from the day on which the Treasurer's decision on the objection is communicated to the objector.

(7) Except as provided in subsections (5) and (6) of this section the lodging of a notice of objection shall not affect any right of appeal or the hearing of any appeal.

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

C. W. M. NORRIE, Governor.