

DECEASED PERSONS ESTATES DUTIES.

No. 75 of 1953.

AN ACT to amend the *Deceased Persons Estates Duties Act 1931*, and to repeal section three of the *Deceased Persons Estates Duties Act 1941* and the *Deceased Persons Estates Duties Act 1951*.

[9 December, 1953.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

Short title,
citation, and
commence-
ment.

1—(1) This Act may be cited as the *Deceased Persons Estates Duties Act 1953*.

(2) The *Deceased Persons Estates Duties Act 1931*, as subsequently amended, is in this Act referred to as the Principal Act.

(3) This Act shall commence on the first day of January, 1954.

Repeal.

2—(1) Section three of the *Deceased Persons Estates Duties Act 1941* is repealed.

(2) The *Deceased Persons Estates Duties Act 1951* is repealed.

Estate upon
which duty is
payable.

3 Section five of the Principal Act is amended by omitting paragraph v. of subsection (2) and substituting therefor the following paragraph:—

“v. Held by the deceased person and any other person as joint tenants or joint owners—

(a) To the extent of the beneficial interest therein, or in any part thereof, passing or accruing by survivorship on the death of the deceased person: or

(b) In proportion to the amount, if any, paid or the property, if any, provided or contributed by the deceased person (whether paid, provided, or contributed at the time of or after the creation of the joint tenancy or joint ownership),

whichever is the greater.”.

4—(1) After section seven of the Principal Act the following section is inserted:—

“ 7A.—(1) No duty is payable under this Act in respect of the estate of a person who—

I. Is or has been a member of any of the forces to which this section applies during any war or warlike operations to which this section applies:

II. During that war or those warlike operations, or within three years after the termination thereof, dies or has died on active service or as a result of injuries received or disease contracted on active service during that war or those warlike operations: and

III. Leaves a net estate that does not exceed ten thousand pounds in value,

or in respect of the first ten thousand pounds of the net estate of a person to whom this subsection applies if his net estate exceeds ten thousand pounds in value.

(2) Where the question as to whether a person has or has not died as a result of injuries received or disease contracted on active service has been finally determined for the purposes of the *Repatriation Act 1920-1952* of the Commonwealth by an authority constituted under that Act, a certificate by that authority that the person has or has not so died shall, for the purposes of subsection (1) of this section, be conclusive evidence that the person has or has not so died, as the case may be.

(3) For the purposes of this section, any warlike operations to which this section applies shall be deemed to terminate on such date as the Governor may, by proclamation, specify in that behalf.

(4) In this section—

“ ‘Forces to which this section applies’ means any naval, military, or air forces raised—

I. In the United Kingdom, or in the Commonwealth or any other British possession, for service in any war or warlike operations to which this section applies: and

II. In any country that is or was allied or associated with Her Majesty or with any of Her Majesty’s predecessors in any war to which this section applies, for service in that war:

“ ‘War to which this section applies’ means any war in which Her Majesty becomes engaged after the commencement of this section and any war in which any of Her Majesty’s predecessors was engaged before the commencement of this section:

Estates of persons dying on active service, &c.
Cf. No. 25 of 1914 (Cth), s. 9.

“ ‘Warlike operations to which this section applies’ means—

- I. Any warlike operations, whether commenced before or after the commencement of this section, in which any naval, military, or air forces raised in the United Kingdom or in the Commonwealth or any other British possession were or are engaged in association with, or as part of any forces raised by, or serving in those operations under the jurisdiction or authority of the organization known as, the United Nations: or
- II. Any other warlike operations (whether commenced before or after the commencement of this section) that are declared by the Governor, by proclamation, to be warlike operations to which this section applies.”

(2) This section shall be deemed to have commenced on the twenty-eighth day of April, 1953.

The second
schedule.

5 The second schedule to the Principal Act is omitted and the following schedule is substituted therefor:—

“ THE SECOND SCHEDULE.

“ (Section 4.)

“ PART I.

“ *Assessment of Duty.*

“ 1. The rate or rates of duty, as the case may be, payable in respect of an estate under this Act is or are payable—

- I. In accordance with the appropriate scale or scales set forth in Part II. of this schedule: and
- II. Upon the aggregate value of the estate.

“ 2. For the purpose of determining the duty payable on the estate of a deceased person who at the time of his death was domiciled elsewhere than in this State, the whole of his estate in this State and his personal estate without this State shall be aggregated.

" 3. Where the aggregate value of the estate of a deceased person after deducting all debts does not exceed four thousand pounds, no duty is payable in respect of any real estate comprised therein—

- I. Which within five years before the death of that person passed to him from his spouse, father, mother, or child and was subject on so passing to duty under this Act: and
- II. Which, or the proceeds of which, passes to the spouse or child of that person.

" PART II.

" Amounts and Rates of Duty.

" 4. Where property passes to—

- I. The widow of the person upon whose death duty becomes payable: or
- II. A child of that person (being a child who is under the age of twenty-one years at the time of that person's death),

duty is payable in accordance with the following scale:—

| Where the aggregated value of the estate, after deducting all debts but without any other deduction— | Amount of duty. |
|--|--|
| Does not exceed £4,000 | No duty is payable |
| Exceeds £4,000 but does not exceed £5,000 | 7½ per cent of the excess over £4,000 |
| Exceeds £5,000 but does not exceed £15,000 | £75, plus 10 per cent of the excess over £5,000 |
| Exceeds £15,000 but does not exceed £25,000 | £1,075, plus 12½ per cent of the excess over £15,000 |
| Exceeds £25,000 but does not exceed £35,000 | £2,325, plus 18 per cent of the excess over £25,000 |
| Exceeds £35,000 but does not exceed £50,000 | £4,125, plus 25 per cent of the excess over £35,000 |
| Exceeds £50,000 but does not exceed £75,000 | £7,875, plus 32½ per cent of the excess over £50,000 |
| Exceeds £75,000 but does not exceed £100,000 | £16,000, plus 40 per cent of the excess over £75,000 |
| Exceeds £100,000 | 26 per cent of the total value of the estate |

" 5. Where property passes to—

- I. The widower of the person upon whose death duty becomes payable:
- II. A child of that person (being a child who has attained the age of twenty-one years at the time of that person's death): or
- III. A descendant or ancestor of that person,

duty is payable in accordance with the following scale:—

| Where the aggregated value of the estate, after deducting all debts but without any other deduction— | Amount of duty. |
|--|--|
| Does not exceed £2,000 | No duty is payable |
| Exceeds £2,000 but does not exceed £5,000 | 7½ per cent of the excess over £2,000 |
| Exceeds £5,000 but does not exceed £15,000 | £225, plus 10 per cent of the excess over £5,000 |
| Exceeds £15,000 but does not exceed £25,000 | £1,225, plus 12 per cent of the excess over £15,000 |
| Exceeds £25,000 but does not exceed £35,000 | £2,425, plus 17 per cent of the excess over £25,000 |
| Exceeds £35,000 but does not exceed £50,000 | £4,125, plus 25 per cent of the excess over £35,000 |
| Exceeds £50,000 but does not exceed £75,000 | £7,875, plus 32½ per cent of the excess over £50,000 |
| Exceeds £75,000 but does not exceed £100,000 | £16,000, plus 40 per cent of the excess over £75,000 |
| Exceeds £100,000 | 26 per cent of the total value of the estate |

“ 6. Where property passes to—

- I. A brother or sister of the person upon whose death duty becomes payable:
- II. A child or descendant of a brother or sister of that person: or
- III. Any other collateral relation (not beyond the third degree) of that person,

duty is payable in accordance with the following scale:—

| Where the aggregated value of the estate, after deducting all debts but without any other deduction— | Amount of duty. |
|--|--|
| Does not exceed £500 | No duty is payable |
| Exceeds £500 but does not exceed £5,000 | 10 per cent of the excess over £500 |
| Exceeds £5,000 but does not exceed £15,000 | £450, plus 15 per cent of the excess over £5,000 |
| Exceeds £15,000 but does not exceed £25,000 | £1,950, plus 17 per cent of the excess over £15,000 |
| Exceeds £25,000 but does not exceed £35,000 | £3,650, plus 21 per cent of the excess over £25,000 |
| Exceeds £35,000 but does not exceed £50,000 | £5,750, plus 27½ per cent of the excess over £35,000 |
| Exceeds £50,000 but does not exceed £75,000 | £9,875, plus 32½ per cent of the excess over £50,000 |
| Exceeds £75,000 but does not exceed £100,000 | £18,000, plus 40 per cent of the excess over £75,000 |
| Exceeds £100,000 | 28 per cent of the total value of the estate |

"7. Where property passes to a person other than a person mentioned in paragraphs 4, 5, or 6 of this schedule, duty is payable in accordance with the following scale:—

| Where the aggregated value of the estate, after deducting all debts but without any other deduction— | Amount of duty. |
|--|--|
| Does not exceed £15,000 | 15 per cent of the total value of the estate |
| Exceeds £15,000 but does not exceed £25,000 | £2,250, plus 20 per cent of the excess over £15,000 |
| Exceeds £25,000 but does not exceed £35,000 | £4,250, plus 25 per cent of the excess over £25,000 |
| Exceeds £35,000 but does not exceed £50,000 | £6,750, plus 30 per cent of the excess over £35,000 |
| Exceeds £50,000 but does not exceed £75,000 | £11,250, plus 35 per cent of the excess over £50,000 |
| Exceeds £75,000 but does not exceed £100,000 | £20,000, plus 40 per cent of the excess over £75,000 |
| Exceeds £100,000 | 30 per cent of the total value of the estate." |

ELECTORAL.

No. 76 of 1953.

AN ACT to amend the *Electoral Act 1907*.
[9 December, 1953.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

1—(1) This Act may be cited as the *Electoral Act 1953*. Short title and citation.

(2) The *Electoral Act 1907*, as subsequently amended, is in this Act referred to as the Principal Act.