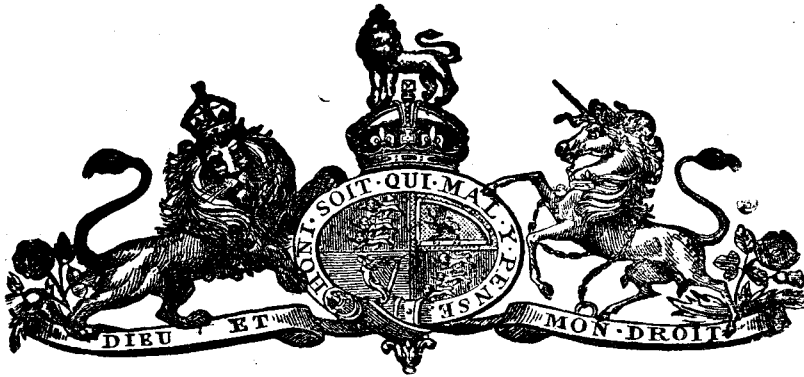


T A S M A N I A .



1917.

ANNO OCTAVO

GEORGII V. REGIS.

No. 10.

ANALYSIS.

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|--|--|
| <ul style="list-style-type: none"> <li>1. Short title and incorporation with 6 Geo. V. No. 66.</li> <li>2. Amendment of Section 3 of Principal Act.</li> <li>3. Amendment of Section 28 of Principal Act.</li> </ul> | <ul style="list-style-type: none"> <li>4. Further amendment of Principal Act.</li> <li>5. Amendment of Section 49 of Principal Act.</li> <li>Construction of Section 27 of 4 Edw. VII. No. 9.</li> </ul> |
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AN ACT to amend "The Deceased Persons' Estates Duties Act, 1915," and for other purposes. A.D. 1917.  
—  
[12 October, 1917.]

**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** This Act may be cited for all purposes as "The Deceased Persons' Estates Duties Act, 1917," and shall be deemed to be incorporated with, and be construed as one with, "The Deceased Persons' Estates Duties Act, 1915" (hereinafter called "the Principal Act"), and every amendment thereof. Short title and incorporation with 6 Geo. V. No. 66

*Deceased Persons' Estates Duties Amendment.*

A.D. 1917.

Amendment of  
Section 3 of  
Principal Act.  
1 Geo. V. No. 47.

**2** Section Three of the Principal Act is hereby amended—  
i. By inserting after the definition "Children" the following definition—

"Commissioner" means the person for the time holding the office of Commissioner of Taxes under "The Land and Income Taxation Act, 1910," and includes an Acting-Commissioner of Taxes :

ii. By omitting therefrom the definition "Registrar" and substituting therefor the following definition :

"Registrar of the Supreme Court" includes any Acting or Deputy Registrar of the Supreme Court.

Amendment of  
Section 28 of  
Principal Act.

**3** Section Twenty-eight of the Principal Act is hereby amended by omitting the word "Registrar" from the Eighth line thereof, and substituting therefor the words "Registrar of the Supreme Court."

Further amend-  
ment of Principal  
Act.

**4—**(1) The word "Registrar," wherever occurring throughout the Principal Act, and any amendment thereof (except where occurring in the definition of Registrar of the Supreme Court, and in Section Twenty-eight of the Principal Act), is hereby omitted, and the word "Commissioner," as defined by the Principal Act, is hereby substituted for the word "Registrar" wherever so omitted.

(2) In the construction of the Acts mentioned in Schedule One to the Principal Act, and any amendment to any such Act (except as to Section Twenty-three of "The Deceased Persons' Estates Duties Act, 1904"), so far as the operation of the same is kept in force by Section Two of the Principal Act, the word "Registrar," wherever occurring, shall be omitted, and the word "Commissioner," as defined by the Principal Act, shall be substituted for the word so omitted.

(3) Where in any other Act any reference is made to the Registrar of the Supreme Court in relation to the collection of duties on the estates of deceased persons, or in relation to the administration of any Act relating to any such duties, such reference shall be deemed to be a reference to the Commissioner, as defined by the Principal Act.

Amendment of  
Section 49 of  
Principal Act.

**5—**(1) Section Forty-nine of the Principal Act is hereby amended by inserting immediately after the word "before," occurring in the Second line thereof, the words "the Commissioner, as defined by this Act, or."

Construction of  
Section 27 of  
4 Edw. VII  
No. 9.

(2) Section Twenty-seven of "The Deceased Persons' Estates Duties Act, 1904," shall be construed and read as if the words "the Commissioner of Taxes or Acting-Commissioner of Taxes, or" were inserted immediately after the word "before," occurring in the Second line thereof.