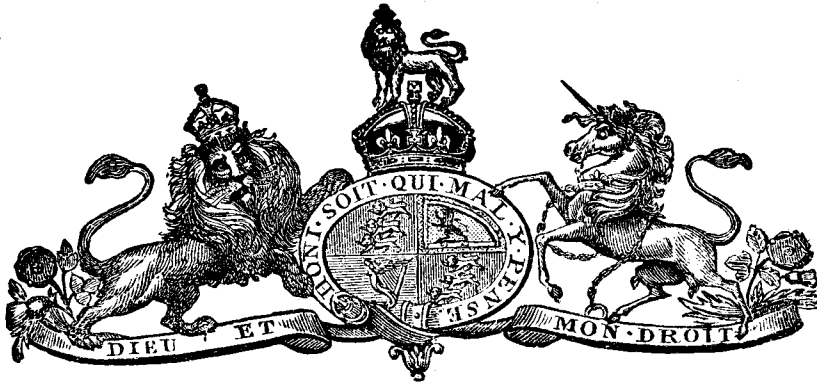


TASMANIA.



1930.

ANNO VICESIMO PRIMO.

GEORGII V. REGIS.

No. 10.

ANALYSIS.

1. Short title.
2. Amendment of 6 Geo. V. No. 66, Schedule (2).
3. Duration of Act.
4. Repeal.

AN ACT to amend the Deceased Persons' Estates Duties Act, 1915. [6 October, 1930.]

A.D.
1930.

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 as “ The Deceased Persons’ Estates Duties Short title. Act, 1930.”

4d.]

Deceased Persons' Estates Duties.

A.D. 1930.

Amendment of
6 Geo. V. No. 66,
Schedule (2).(Inserted by
12 Geo. V. No.
50, s 14.)

18 Geo. V. No. 42.

12 Geo. V. No. 50.

14 Geo. V. No. 45.

16 Geo. V. No. 66.

2 Schedule (2) of the Deceased Persons' Estates Duties Act, 1915, is hereby amended—

I. By expunging from Part II. of Schedule (2) thereto (inserted by the Deceased Persons' Estates Duties Act, 1921) Paragraph 4 (inserted by the Deceased Persons' Estates Duties Act, 1924) and Paragraph v. (inserted by the Deceased Persons' Estate Duties Act, 1925) and substituting therefor the following new Paragraphs 4 and 5.

“ 4. Where the net property of a deceased person which passes to the widow or widower, or to the widow or widower and children, of such person does not exceed in the aggregate an amount of One thousand Pounds, no duty shall be payable in respect thereof.

“ 5. Where the property passing as provided in Paragraph 4 hereof exceeds in the aggregate One thousand Pounds, but does not exceed Two thousand Pounds, duty shall be payable only in respect of the excess thereof over One thousand Pounds, and shall be at one-half the rate prescribed in respect of such amount by Part III. thereof”: and

II By expunging Part III. hereof (inserted by the Deceased Persons' Estates Duties Act, 1927), and substituting therefor, as from the fifteenth day of October, one thousand nine hundred and thirty, the following new Part III.—

“ PART III

“ RATES OF DUTY.

“ SCALE.

Where the Aggregate Value of the Estate, after deducting all Debts—		Duty in respect of every Part shall be Payable at the Rate Per Centum of—
£	£	
Exceeds 500 and does not exceed	1000	Three Pounds
Exceeds 1000 and does not exceed	1500	Three Pounds Five Shillings
Exceeds 1500 and does not exceed	2000	Three Pounds Ten Shillings
Exceeds 2000 and does not exceed	2500	Three Pounds Fifteen Shillings
Exceeds 2500 and does not exceed	3000	Four Pounds
Exceeds 3000 and does not exceed	4000	Four Pounds Five Shillings
Exceeds 4000 and does not exceed	5000	Four Pounds Ten Shillings
Exceeds 5000 and does not exceed	6000	Four Pounds Fifteen Shillings
Exceeds 6000 and does not exceed	7000	Five Pounds
Exceeds 7000 and does not exceed	8000	Five Pounds Five Shillings
Exceeds 8000 and does not exceed	9000	Five Pounds Ten Shillings
Exceeds 9000 and does not exceed	10,000	Five Pounds Fifteen Shillings
Exceeds 10,000 and does not exceed	11,000	Six Pounds
Exceeds 11,000 and does not exceed	12,000	Six Pounds Five Shillings
Exceeds 12,000 and does not exceed	13,000	Six Pounds Ten Shillings
Exceeds 13,000 and does not exceed	14,000	Six Pounds Fifteen Shillings
Exceeds 14,000 and does not exceed	15,000	Seven Pounds
Exceeds 15,000 and does not exceed	16,000	Seven Pounds Five Shillings
Exceeds 16,000 and does not exceed	17,000	Seven Pounds Ten Shillings
Exceeds 17,000 and does not exceed	18,000	Seven Pounds Fifteen Shillings
Exceeds 18,000 and does not exceed	19,000	Eight Pounds
Exceeds 19,000 and does not exceed	20,000	Eight Pounds Five Shillings

Deceased Persons' Estates Duties."RATES OF DUTY.—*continued.*

A.D. 1930.

"SCALE.—*continued.*

Where the Aggregate Value of the Estate, after deducting all Debts—		Duty in respect of every Part shall be Payable at the Rate Per Centum of—
£	£	
Exceeds 20,000 and does not exceed	21,000	Eight Pounds Ten Shillings
Exceeds 21,000 and does not exceed	22,000	Eight Pounds Fifteen Shillings
Exceeds 22,000 and does not exceed	23,000	Nine Pounds
Exceeds 23,000 and does not exceed	24,000	Nine Pounds Five Shillings
Exceeds 24,000 and does not exceed	25,000	Nine Pounds Ten Shillings
Exceeds 25,000 and does not exceed	26,000	Nine Pounds Fifteen Shillings
Exceeds 26,000 and does not exceed	27,000	Ten Pounds
Exceeds 27,000 and does not exceed	28,000	Ten Pounds Five Shillings
Exceeds 28,000 and does not exceed	29,000	Ten Pounds Ten Shillings
Exceeds 29,000 and does not exceed	30,000	Ten Pounds Fifteen Shillings
Exceeds 30,000 and does not exceed	31,000	Eleven Pounds
Exceeds 31,000 and does not exceed	32,000	Eleven Pounds Five Shillings
Exceeds 32,000 and does not exceed	33,000	Eleven Pounds Ten Shillings
Exceeds 33,000 and does not exceed	34,000	Eleven Pounds Fifteen Shillings
Exceeds 34,000 and does not exceed	35,000	Twelve Pounds
Exceeds 35,000 and does not exceed	36,000	Twelve Pounds Five Shillings
Exceeds 36,000 but does not exceed	40,000	Twelve Pounds Ten Shillings
Exceeds 40,000		Fifteen Pounds "

3 This Act will expire on the thirty-first day of December, one thousand nine hundred and thirty-one. Duration of Act.

4 The Acts set forth in the schedule to this Act, to the extent respectively indicated in that schedule, are hereby repealed.

THE SCHEDULE.

Regnal Year and Number.	Title of Act.	Extent of Repeal.
14 Geo. V. No. 45	The Deceased Persons' Estates Duties Act, 1924	Paragraphs VII. and VIII. of Sec- tion 2
16 Geo. V. No. 66	The Deceased Persons' Estates Duties Act, 1925	The whole Act
17 Geo. V. No. 22	The Deceased Persons' Estates Duties Act, 1926	The whole Act
18 Geo. V. No. 42	The Deceased Persons' Estates Duties Act, 1927	The whole Act

