

# ESTATE DUTY ASSESSMENT.

No. 52 of 1953.

An Act to amend the *Estate Duty Assessment Act* 1914-1950, as amended by the *Taxation Administration Act* 1953.

[Assented to 28th October, 1953.]

**B**E it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

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

(2.) The *Estate Duty Assessment Act* 1914-1950\*, as amended by the *Taxation Administration Act* 1953†, is in this Act referred to as the Principal Act.

(3.) The Second Schedule to the *Taxation Administration Act* 1953 is amended by omitting the words—

“*Estate Duty Assessment Act* 1914— | *Estate Duty Assessment Act* 1914—  
1950 | 1953”.

(4.) The Principal Act, as amended by this Act, may be cited as the *Estate Duty Assessment Act* 1914-1953.

2. Except as otherwise provided in this Act, this Act shall come into operation on the day on which it receives the Royal Assent. Commencement.

3.—(1.) Section nine of the Principal Act is amended—

(a) by inserting after sub-section (1.) the following sub-section:— Estates of  
persons dying  
on active  
service.

“(1A.) From the value of the estate of a person who has been on Korean or Malayan war service as a member of the naval, military or air forces of the Commonwealth,

\* Act No. 22, 1914, as amended by No. 29, 1916; No. 34, 1922; No. 47, 1928; No. 12, 1940; No. 18, 1942; No. 16, 1947; and No. 80, 1950.

† Act No. 1, 1953.

or of any other part of the Queen's dominions, or of the United Nations, and who, during that service or within three years after its termination, has died as a result of injuries received or disease contracted during that service, there shall be deducted, in respect of such part of the estate as passes to the widow, children, grandchildren, parents, brothers, sisters, nephews or nieces of the deceased, a sum of Five thousand pounds or, where the value of that part is less than Five thousand pounds, an amount equal to the value of that part.”;

- (b) by omitting from sub-section (2.) the words “the last preceding sub-section” and inserting in their stead the words “sub-section (1.) or (1A.) of this section”;
- (c) by inserting in sub-section (3.), after the words “active service”, the words “or on Korean or Malayan war service, as the case may be,”;
- (d) by omitting from sub-section (3.) the words “*Australian Soldiers' Repatriation Act 1920-1941*” and inserting in their stead the words “*Repatriation Act 1920-1952*”; and
- (e) by adding at the end thereof the following sub-section:—

“(4.) For the purposes of this section the expression ‘Korean or Malayan war service’ has, in relation to a member of the naval, military or air forces of the Commonwealth, the same meaning as the expression ‘war service’ has in Division 8 of Part III. of the *Repatriation Act 1920-1952*, and has, in relation to a member of any other forces specified in sub-section (1A.) of this section, a corresponding meaning.”.

(2.) The amendments effected by paragraphs (a), (b), (c) and (e) of the last preceding sub-section shall be deemed to have come into operation on the twenty-seventh day of June, One thousand nine hundred and fifty.

Statutory  
exemption

4.—(1.) Section eighteen A of the Principal Act is amended—

- (a) by omitting paragraphs (a) and (b) of sub-section (1.) and inserting in their stead the following paragraphs:—

“(a) where the whole of the estate passes by will, intestacy, gift *inter vivos*, settlement or right of survivorship to the widow, children or grandchildren of the deceased—

- (i) where the value of the estate does not exceed Five thousand pounds—a sum equal to the value of the estate; or
- (ii) where the value of the estate exceeds Five thousand pounds—the sum of Five thousand pounds decreased by One pound for every Three pounds by which that value exceeds Five thousand pounds;

“(b) where no part of the estate so passes to the widow, children or grandchildren of the deceased—

(i) where the value of the estate does not exceed Two thousand five hundred pounds—a sum equal to the value of the estate ; or

(ii) where the value of the estate exceeds Two thousand five hundred pounds—the sum of Two thousand five hundred pounds decreased by One pound for every Three pounds by which that value exceeds Two thousand five hundred pounds ; or ” ; and

(b) by adding at the end thereof the following sub-section :—

“(3.) In this section, ‘widow’ includes widower.”.

(2.) The amendment effected by the last preceding sub-section applies in relation to the estates of deceased persons dying on or after the date of commencement of this section.

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