

9 GEO. VI. No. 19, 1945. *Gift Duty Act Amendment Act.*

GIFT DUTY.

An Act to Amend "The Gift Duty Act of 1926" for the Purpose of Providing Certain Concessions Relating to Gift Duty in Respect of Gifts to Certain Members of the Forces, and for purposes incidental thereto.

9 GEO. VI.
NO. 19.
THE GIFT
DUTY ACT
AMENDMENT
ACT OF 1945.

[ASSENTED TO 25TH OCTOBER, 1945.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

1. (1.) This Act may be cited as "*The Gift Duty Act Amendment Act of 1945*," and shall be read as one with *"*The Gift Duty Act of 1926*," herein referred to as the Principal Act.

Short title
and
construction.

(2.) The Principal Act and this Act may collectively be cited as "*The Gift Duty Acts, 1926 to 1945*."

Collective
title.

Amendments of the Principal Act.

2. A new section, 4A, is inserted after section four of the Principal Act, as follows:—

New s. 4A.

"[4A.] (1.) Notwithstanding anything to the contrary contained in this Act, subject as hereinafter provided, gift duty shall not be payable in respect of a gift or gifts made during the period of the operation of †"*The Gift Duty Act Amendment Act of 1945*" by the same donor to the same donee the latter being a member of the Forces (as hereinafter defined) where the value of such gift or gifts does not during the said period exceed in the aggregate the sum of two thousand pounds.

Exemption
of gift duty
in respect
of certain
gifts to
members of
the Forces

Where the value of such gift or gifts exceeds the sum of two thousand pounds, gift duty shall be payable only in respect of the amount remaining after deducting such sum therefrom:

Provided that the aforesaid provision shall not apply unless the Commissioner is satisfied by such evidence as he requires—

(a) That the donee was a member of the Forces as hereinafter defined in this section; and

* 17 G. 5 No. 23, v. 3, p. 764.

† This Act.

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- (b) That the gift was given by the donor to the donee in good faith on the part of the donor, and in and for the rehabilitation and/or re-establishment in civil life in Australia of the donee concerned :

Provided also that, notwithstanding anything to the contrary contained in section four of **"The Succession and Probate Duties Act of 1904"* (as amended by subsequent Acts), should the donor die within two years of the making of any such gift to a member of the Forces succession duty shall not be chargeable and assessed on such part of the estate of the donor in respect of any gift on which an exemption is provided by this section.

Interpreta-
tion.

(2.) (i.) For the purposes of this section the term "member of the Forces" shall mean a member or a discharged member of—

- (a) A Naval, Military, or Air Force of the Commonwealth or of the United Kingdom or of any part of His Majesty's dominions or an ally of Great Britain ; or
- (b) Any female serving in any capacity with or with any service forming part of any such Naval, Military, or Air Forces, including service as medical practitioner, or nurse or masseuse, or otherwise,

and, in either case,

- (c) Has been honourably discharged after not less than six months' war service, or having, in the opinion of the Minister, been materially prejudiced by reason of war service has been honourably discharged after less than six months' war service ; and
- (d) Immediately prior to the date of the gift concerned was domiciled in Australia.

For the purpose of this definition the term "war service" shall mean service in the War which commenced on the third day of September, one thousand nine hundred and thirty-nine, and includes any other War in which His Majesty became engaged after that date and before the passing of †*"The Gift Duty Act Amendment Act of 1945."*

* 4 E. 7 No. 17, v. 9, p. 119.

† This Act.

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(ii.) For the purposes of this section the expression “rehabilitation and/or re-establishment in civil life” of the donee shall, without in anywise limiting the generality of such expression, mean the providing for or aiding in providing for a home for the occupation therein of the donee, the settling and/or aid of settling the donee on the land for agricultural, pastoral, or other like pursuits, or in and towards establishing and/or aiding the donee in commercial life or for the purposes of any profession, trade, or occupation.”

3. The provisions of this Act shall be in force for a period of five years from the date of the passing thereof, and no longer.

GOVERNMENT PRINTING OFFICE.

An Act to Make Provision for the Hearing and Determination of Appeals by Employees of the Government Printing Office, and for other incidental purposes.

10 GEO. VI.
No. 1.
THE
GOVERNMENT
PRINTING
OFFICE
(EMPLOYEES'
APPEAL)
ACT OF 1945.

[ASSENTED TO 13TH DECEMBER, 1945.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

1 This Act may be cited as “*The Government Printing Office (Employees' Appeal) Act of 1945.*”

2. In this Act unless the context otherwise indicates the following terms have the meanings set against them respectively, that is to say:—

- “Appeal Board or Board”—The Appeal Board constituted under this Act; Appeal Board or Board.
- “Department of the Public Service”—Any department or sub-department of the Public Service or any other Crown corporation or Crown instrumentality or Minister representing the Crown; Department of the Public Service.
- “Minister”—The Treasurer or other Minister of the Crown for the time being administering this Act; Minister.
- “Officer”—The term also includes an employee; Officer.
- “Under Secretary”—The Under Secretary, Treasury Department. Under Secretary.