



ANNO SEXTO

GEORGI V REGIS.

A.D. 1915.

No. 1217.

An Act to amend the Succession Duties Act, 1893.

[*Assented to, December 18th, 1915.*]

BE it Enacted by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

1. (1) This Act may be cited alone as the "Succession Duties Short titles.
Act Amendment Act, 1915."

(2) The Succession Duties Act, 1893 (hereinafter referred to as No. 567 of 1893.
"the principal Act"), and this Act may be cited together as the
"Succession Duties Acts, 1893 and 1915."

2. This Act is incorporated with the principal Act, and that Act Incorporation with
and this Act shall be read as one Act. principal Act.

3. (1) The Second Schedule to the principal Act is hereby Substitution of new
repealed; and the Schedule to this Act headed "Second Schedule" Schedules for
is hereby enacted and substituted therefor, and shall be deemed to Second and Third
be the Schedule referred to in section 6 of the principal Act. Schedules to
principal Act.

(2) The Third Schedule to the principal Act is hereby repealed; and the Schedule to this Act headed "Third Schedule" is hereby enacted and substituted therefor, and shall be deemed to be the Schedule referred to in section 17 of the principal Act.

Succession Duties Act Amendment Act.—1915.

Duration of Act.

4. This Act shall expire at the close of the period of twelve months next after the notification by the Governor in the *Government Gazette* of the signing on behalf of the United Kingdom of a treaty of peace terminating the war now existing.

In the name and on behalf of His Majesty, I hereby assent to
this Bill.

H. L. GALWAY, Governor.

Succession Duties Act Amendment Act.—1915.

SCHEDULES.

SECOND SCHEDULE.

Sec. 4.

Duties on property derived by any person from a deceased person to be assessed upon the net present value of such property.

1. Where the net present value of the property derived from the deceased person by any widow, widower, descendant, or ancestor, of the deceased person is—

£500 and under	£700, a duty of 1½ per centum.
£700 and under	£1,000, a duty of 2 per centum.
£1,000 and under	£2,000, a duty of 3 per centum.
£2,000 and under	£3,000, a duty of 4 per centum.
£3,000 and under	£5,000, a duty of 4½ per centum.
£5,000 and under	£7,000, a duty of 5 per centum.
£7,000 and under	£10,000, a duty of 6½ per centum.
£10,000 and under	£15,000, a duty of 7½ per centum.
£15,000 and under	£30,000, a duty of 9 per centum.
£30,000 and under	£50,000, a duty of 10 per centum.
£50,000 and under	£75,000, a duty of 11 per centum.
£75,000 and under	£100,000, a duty of 12 per centum.
£100,000 and under	£150,000, a duty of 13 per centum.
£150,000 and under	£200,000, a duty of 15 per centum.
£200,000 and upwards,	a duty of 17½ per centum.

Provided that where the person taking is the child under twenty-one years of age or the widow of the deceased, the duty shall be charged at one-half the foregoing rates, if the net present value of the whole of the estate of the deceased is under £2,000.

2. Where the net present value of the property derived from the deceased person by any brother or sister, or descendant of a brother or sister, or by any person in any other degree of collateral consanguinity to the deceased person is—

under £200, a duty of 1 per centum.	
£200 and under	£300, a duty of 1½ per centum.
£300 and under	£400, a duty of 2 per centum.
£400 and under	£700, a duty of 3 per centum.
£700 and under	£1,000, a duty of 4 per centum.
£1,000 and under	£2,000, a duty of 5 per centum.
£2,000 and under	£3,000, a duty of 6½ per centum.
£3,000 and under	£5,000, a duty of 7½ per centum.
£5,000 and under	£10,000, a duty of 9 per centum.
£10,000 and under	£15,000, a duty of 10 per centum.
£15,000 and under	£25,000, a duty of 12 per centum.
£25,000 and under	£50,000, a duty of 14 per centum.
£50,000 and upwards,	a duty of 17½ per centum.

3. Where the net present value of the property derived from the deceased person by a stranger in blood to the deceased person is—

under £10,000, a duty of 10 per centum.	
£10,000 and under £20,000,	a duty of 15 per centum.
£20,000 and upwards,	a duty of 20 per centum.

THIRD

Succession Duties Act Amendment Act.—1915.

Sec. 4.

THIRD SCHEDULE.

Duties on property given or accruing to any person under a settlement or deed of gift to be assessed upon the net present value of such property.

1. Where the person taking the property is a widow, widower, descendant, or ancestor of the settlor or donor, and the net present value of the property is—

£500 and under	£700, a duty of 1½ per centum.
£700 and under	£1,000, a duty of 2 per centum.
£1,000 and under	£2,000, a duty of 3 per centum.
£2,000 and under	£3,000, a duty of 3½ per centum.
£3,000 and under	£5,000, a duty of 4 per centum.
£5,000 and under	£7,000, a duty of 6 per centum.
£7,000 and under	£10,000, a duty of 7 per centum.
£10,000 and under	£15,000, a duty of 8 per centum.
£15,000 and under	£30,000, a duty of 9 per centum.
£30,000 and under	£50,000, a duty of 10 per centum.
£50,000 and under	£75,000, a duty of 11 per centum.
£75,000 and under	£100,000, a duty of 12 per centum.
£100,000 and under	£150,000, a duty of 14 per centum.
£150,000 and under	£200,000, a duty of 16 per centum.
£200,000 and upwards,	a duty of 17½ per centum.

Provided that where the person taking is the child under twenty-one years of age or the widow of the settlor or donor, the duty shall be taken at one-half the foregoing rates if the net present value of the whole of the estate of the settlor or donor is under £2,000.

2. Where the person taking the property is a brother or sister, or a descendant of a brother or sister, or a person in any other degree of collateral consanguinity to the settlor or donor, and the net present value of the property is—

under £200, a duty of 1 per centum.	
£200 and under	£300, a duty of 1½ per centum.
£300 and under	£400, a duty of 2½ per centum.
£400 and under	£700, a duty of 3½ per centum.
£700 and under	£1,000, a duty of 4½ per centum.
£1,000 and under	£2,000, a duty of 5 per centum.
£2,000 and under	£3,000, a duty of 6½ per centum.
£3,000 and under	£5,000, a duty of 8 per centum.
£5,000 and under	£10,000, a duty of 9 per centum.
£10,000 and under	£15,000, a duty of 11 per centum.
£15,000 and under	£20,000, a duty of 12½ per centum.
£20,000 and under	£50,000, a duty of 14 per centum.
£50,000 and upwards,	a duty of 17½ per centum.

3. Where the net present value of the property taken by a stranger in blood to the settlor or donor is—

under £10,000, a duty of 10 per centum.
£10,000 and under £20,000, a duty of 15 per centum.
£20,000 and upwards, a duty of 20 per centum.