



ANNO DECIMO NONO

# GEORGI V REGIS.

## A.D. 1928.

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### No. 1870.

An Act to amend the Succession Duties Acts, 1893 to 1927, and for other purposes.

*[Assented to, November 1st, 1928.]*

**B**E 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 as the "Succession Duties Act Short titles.  
Further Amendment Act, 1928".

(2) The Succession Duties Acts, 1893 to 1927, and this Act may be cited together as the "Succession Duties Acts, 1893 to 1928".

(3) The Succession Duties Act, 1893, is hereinafter referred to No. 567 of 1893. as "the principal Act".

2. This Act is incorporated with the other Acts mentioned in Incorporation. section 1 of this Act, and those Acts and this Act shall be read as one Act.

3. Section 6 of the principal Act is amended by adding at the Amendment of principal Act, s. 6— end thereof the following passage :—

"Such duties shall be assessed upon the total of the net present Payment of duty.  
value of all property derived, or deemed to be derived,  
by any person from any deceased person, and shall be  
assessed at the rate appropriate for such total."

4. Section 34 of the principal Act is amended by striking out the Amendment of principal Act, s. 34— words "to such person or persons" in the sixteenth and seventeenth lines thereof and by inserting in lieu thereof the words "to the Return of duty.  
person entitled to receive the same".

5. Section

*Succession Duties Act Further Amendment Act.—1928.*

Amendment of  
principal Act,  
s. 37—  
When too much  
duty paid.

**5. Section 37 of the principal Act is amended—**

(a) by inserting after the word “overpaid” in the fifth line thereof the words “together with interest thereon at the rate of three and a half per centum per annum from the time of payment of such duty”; and

(b) by adding at the end thereof the following proviso:—

Provided that if in any case duty has been paid in respect of any personal property in respect of which duty has been paid in any reciprocating State and in consequence thereof any duty under this Act has been refunded, no interest as aforesaid shall be payable in respect of any amounts so refunded.

Amendment of  
principal Act,  
s. 41—  
Appeals.

**6. Section 41 of the principal Act is amended—**

(a) by striking out the words “order, direction, decision, or act” in the third line thereof;

(b) by striking out the words “order, direction, decision, requirement, or act” in the fifth and sixth lines thereof; and

(c) by inserting after the word “be” in the last line thereof the words “final and”.

Amendment of  
principal Act, s. 49—  
Affidavits.

**7. Section 49 of the principal Act is amended by striking out the words “or any district registrar” in the third line thereof and by inserting in lieu thereof the words “the Deputy Commissioner of Succession Duties, or any Justice,”.**

Amendment of  
1842, 1927, s. 3—  
Continuance of  
increase of  
succession duties.

**8. Section 3 of the Succession Duties Act Further Amendment Act (No. 2), 1927, is amended by striking out the words “twenty-nine” in the last line thereof and by inserting in lieu thereof the word “thirty”.**

Property derived  
under general  
power of appoint-  
ment.  
Cf. 16 and 17, Vic.  
c. 51, s. 4.

**9. Where under any disposition of property taking effect upon the death of any person, any person has a general power of appointment over property, he shall, in the event of his making any appointment thereunder, be deemed to be entitled at the time of the death to the property or interest thereby appointed as a succession derived from the donor of the power.**

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

A. HORE-RUTHVEN, Governor.