



ANNO OCTAVO

## ELIZABETHAE II REGINAE

A.D. 1959

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## No. 52 of 1959

An Act to amend the Succession Duties Act, 1929-1955.

[Assented to 22nd December, 1959.]

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 as the "Succession Duties Act Amendment Act, 1959". Short titles
- (2) The Succession Duties Act, 1929-1955, as amended by this Act, may be cited as the "Succession Duties Act, 1929-1959".
- (3) The Succession Duties Act, 1929-1955, is hereinafter referred to as "the principal Act".
2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act. Incorporation.
3. Section 3 of the principal Act is amended by inserting therein before the heading "PART V.—General Provisions" the following heading "PART IVB.—Rebate of Duty in Respect of Land used for Primary Production". Amendment of principal Act, s. 3—  
Arrangement of Act.
4. The following heading and sections are enacted and inserted in the principal Act after section 55d thereof :— Enactment of Part IVB of principal Act—

## PART IVB.

REBATE OF DUTY IN RESPECT OF LAND  
USED FOR PRIMARY PRODUCTION.

## Interpretation.

## 55e. In this Part—

“business of primary production” means the business of agriculture, pasturage, horticulture, viticulture, apiculture, poultry farming, dairy farming or any other business (excluding forestry) consisting of the cultivation of soils, the gathering in of crops or the rearing of livestock :

“land used for primary production” means land as to which the Commissioner is satisfied that it has been during the whole period of five years immediately preceding the death of a deceased person used by that person or the wife or husband or any descendant or ancestor of that person exclusively for the business of primary production, but does not include land given or accruing to an uncertain person or on an uncertain event, or land devised for a term of years (other than an interest for the life of the beneficiary) or an annuity or bequest secured by or charged upon land or any interest in land derived from a deceased person and held by that person as a shareholder in a company or as a member of a partnership or as a joint tenant or tenant in common :

“total succession” means the net present value of the whole of any property derived from a deceased person by will or under an intestacy by the widow or widower or a descendant or ancestor of the deceased person in respect of whom an application for a rebate of duty is made under this Part.

Allowance of  
rebate

55f. (1) Subject to the provisions of this Part a rebate shall be allowed on the duty payable in respect of property consisting of land used for primary production derived from a deceased person by will or under an intestacy by the widow or widower or any descendant or ancestor of the deceased person.

(2) Every such rebate shall be an amount equal to a proportion of the duty which, but for the provisions of this Part, would be payable in respect of the said land

used for primary production and such proportion shall be determined in accordance with the following rules :—

- (a) Where the total succession does not exceed twenty thousand pounds, a proportion of thirty per centum :
  - (b) Where the total succession exceeds twenty thousand pounds but does not exceed forty thousand pounds, a proportion equal to the ratio which the total sum of the amount of six thousand pounds and twenty per centum of the amount by which the total succession exceeds twenty thousand pounds bears to the total succession :
  - (c) Where the total succession exceeds forty thousand pounds but does not exceed one hundred thousand pounds, a proportion equal to the ratio which the total sum of the amount of ten thousand pounds and ten per centum of the amount by which the total succession exceeds forty thousand pounds bears to the total succession :
  - (d) Where the total succession exceeds one hundred thousand pounds, a proportion equal to the ratio which sixteen thousand pounds bears to the total succession.
- (3) No rebate under this Part shall be allowed in respect of any interest which passes by way of deed of gift, gift or settlement, or under any of the circumstances referred to in section 32.

55g. No rebate shall be allowed under this Part unless the Commissioner is satisfied that the land used for primary production in respect of which the application for rebate is made is of such a size and in such a condition and the circumstances are such that the said land is capable of being used for the business of primary production.

Conditions of  
rebate

55h. (1) An application for allowance of a rebate under this Part shall be made by the administrator.

Application for  
rebate

(2) No rebate shall be allowed under this Part unless the Commissioner is satisfied that the widow, widower, descendant or ancestor as the case may be, intends to use the land for primary production. The Commissioner may for the purposes of this section require the widow, widower, descendant or ancestor, as the case may be (or the guardian of any descendant being a minor) to make a declaration of such intention and may require any further statement, declaration, or information which he may deem necessary.

Amendment of  
principal Act,  
second  
schedule.

5. The second schedule to the principal Act is amended—

- (a) by inserting the words “subject to paragraph 6 of this schedule” at the beginning of paragraph 5 thereof;
- (b) by striking out subparagraph (b) of paragraph 5 thereof; and
- (c) by inserting the following additional paragraph in the said schedule :—

6. Upon any property devised, bequeathed or passing under any non-testamentary disposition—

- (a) to the University of Adelaide or any university college affiliated therewith, the South Australian School of Mines and Industries, the Waite Agricultural Research Institute or the Institute of Medical and Veterinary Science; or
- (b) to a hospital in the State which the Treasurer is satisfied is not carried on for the purposes of profit to individuals; or
- (c) to a benevolent institution or benevolent society in the State for the full time care and maintenance of aged, indigent or infirm persons or of children,

no duty shall be payable.

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

R. A. GEORGE, Governor.