



ANNO SEXTO

# GEORGII V REGIS.

A.D. 1915.

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## No. 1205.

An Act to Authorise the Remission or Re-payment of Succession Duty in respect of the Estates of Persons Dying on Active Service during the present War.

*[Assented to, December 2nd, 1915.]*

**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. This Act may be cited as the "Succession Duties (Killed in War) Act, 1915." Short title.

2. This Act is incorporated with the Succession Duties Act, 1893, and that Act and this Act shall be read as one Act. Incorporation with Act No. 567 of 1893.

3. For the purposes of this Act a person shall be deemed to be on active service— When person deemed to be on active service.

(a) if he is engaged on, or has enlisted for, naval or military service outside the Commonwealth of Australia with His Majesty's navy or army, or under the provisions of any Act of the Parliament of the Commonwealth in connection with the war in which His Majesty is at present engaged; or Cf. Imp. Act 5, Geo. 5, c. 13, s. 1 (2).

(b) if he is engaged on service in any work outside the said State, in connection with the said war, of any Red Cross Society or Ambulance Association, or any other body with similar objects; or

(c) if, in connection with the said war, he is a prisoner of war in the enemy's country, or is interned in the country of a neutral Power.

4. (1) Notwithstanding

*Succession Duties (Killed in War) Act.—1915.*

Remission of succession duty in case of persons dying on active service.

Cf. Imp. Acts 63 and 64, Vict. c. 7, s. 14; 4 and 5, Geo. 5, c. 76, s. 1.

4. (1) Notwithstanding anything contained in the Succession Duties Act, 1893, where any person has heretofore died or hereafter dies from wounds inflicted, accident occurring, or disease contracted, while on active service and within twelve months before death, the Registrar may, if he thinks fit, remit, or, in case of duty already paid, repay, the following amounts of succession duty payable in respect of property derived from the deceased person by, or accruing on the deceased person's death to, the widow or widower (if any), or any descendant or ancestor, of the deceased person, namely,—

(a) where the net present value of the property so derived by, or accruing to, any of the persons hereinbefore referred to, does not exceed Five Thousand Pounds, the whole of the duty payable in respect of such property:

(b) where the said value exceeds Five Thousand Pounds—

I. in respect of the first Five Thousand Pounds, the whole of the duty payable; and

II. so much of the duties leviable in respect of the remainder as exceeds the sum which, if accumulated at interest at the rate of three per centum per annum from the date of death would, at the expiration of the period of the normal expectation of life of a person of the age of the deceased at the time of his death (such normal expectation being calculated in accordance with the Australian Life Tables 1901-1910, compiled and issued under the authority of the Minister of State for Home Affairs by the Commonwealth Statistician), amount to the whole of the duties so leviable.

(2) In any case in which the Registrar is in doubt as to whether or not he should exercise the power conferred upon him by this section, he shall refer the matter to the Treasurer of the State; and, in particular (though without limiting the effect of this subsection) he shall so refer every case in which the deceased was not, at the time of his death, a member of the Australian Imperial Forces or of some other naval or military force raised in the Commonwealth by the Minister for Defence for service in the said war.

Remission of succession duty in respect of property passing more than once owing to deaths caused by the war.

Imp. Act 4 & 5, Geo. 5, c. 76, s. 2.

5. (1) Where the Registrar is satisfied that succession duty has become payable in respect of any property in a case to which section 4 of this Act applies, and that subsequently succession duty has again become payable in respect of the same property, or any part thereof, upon its being derived from, or accruing on the death of, some other deceased person, in a case to which the said section 4 applies, the whole of the succession duty thus subsequently becoming payable shall be remitted, or, in case the duty has been paid, repaid; and such property or part shall not be aggregated with any other property derived from or accruing on the death of the last-mentioned person for the purpose of determining the rate of succession duty payable in respect of property derived from him or accruing on his death.

(2) This

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*Succession Duties (Killed in War) Act.—1915.*

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(2) This section shall apply whether on the death of such last-mentioned person the property was or is derived by, or accrued or accrues to, the widow or widower (if any) or any descendant or ancestor of the deceased person, or by or to any other person.

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

H. L. GALWAY, Governor.