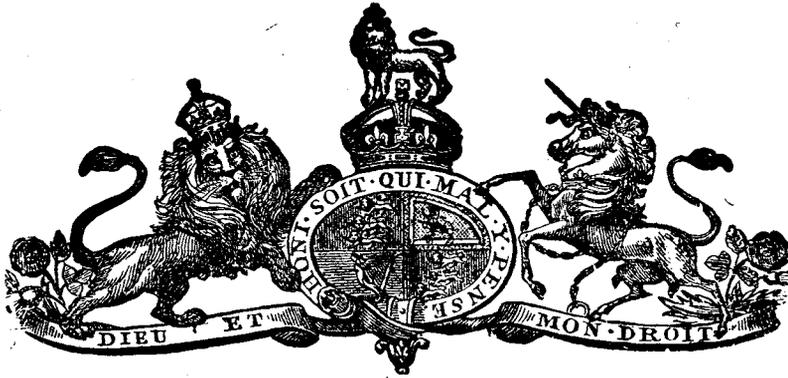


TASMANIA



1916.

ANNO SEPTIMO

GEORGI V. REGIS.

No. 30.

ANALYSIS.

- 1. Short title and incorporation with 6 Geo. V. No. 66.
- 2.—(A) Remission of duty payable in respect of estate of person dying while on naval or military service.
- 3. Registrar to repay duty in certain cases.
- 4. Extension of time for payment of duty.
- 5. Amendment of Schedule (2) to Principal Act, and repeal and re-enactment of Part III. of that Schedule. Saving.



AN ACT to amend certain Acts relating to the Duties on the Estates of Deceased Persons, by granting certain Exemptions with respect to the Estates of Deceased Soldiers, and by altering the Rates of Duty, and for other purposes.

[23 December, 1916.]

A.D. 1916.

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

1—(1) This Act may be cited for all purposes as “The Deceased Persons’ Estates Duties Act, 1916,” and shall be deemed to be incorporated with and be construed as one with “The Deceased Persons’ Estates Duties Act, 1915,” hereinafter called the Principal Act.

Short title and incorporation with 6 Geo. V. No. 66.

(2) The Part III. (Rates of Duty) substituted by Section Four of this Act for Part III. (Rates of Duty) of Schedule (2) to the

Deceased Persons' Estates Duties Amendment

A.D. 1916.

Principal Act shall apply only to estates of persons dying on or after the commencement of this Act, and to estates the subject of any settlement, trust, disposition, conveyance, transfer, vesting, purchase, investment, or gift made, or caused to be made, before or after the commencement of this Act by any person so dying.

4 Ed. VII. No. 9.

2 The following Section **A**, shall be deemed to have been inserted :—

- i. At the end of "The Deceased Persons' Estates Duties Act, 1904," prior to the repeal thereof, as from the Fifth day of August, One thousand nine hundred and fourteen, and to have been numbered therein as Section Thirty-nine:
- ii. At the end of the Principal Act, as from the commencement thereof, and to have been numbered therein as Section Fifty-six :—

6 Geo. V. No. 66.

Remission of duty payable in respect of estate of person dying while on naval or military service.

"**A** Where any person dies from injuries inflicted, accident occurring, or disease contracted (within Two years before death), while on naval or military service, whether with His Majesty's navy or army or under the provisions of any Act of the Parliament of the Commonwealth during the war in which His Majesty is at present engaged, the following provisions shall apply as to duty under this Act payable in respect of the estate of the person so dying—

- i. No duty shall be payable where the net present value of such estate does not exceed Three thousand Pounds :
- ii. Where such value exceeds Three thousand Pounds no duty shall be payable in respect of the First Three thousand Pounds."

Registrar to repay duty in certain cases.

3 The Registrar upon being satisfied that any repayment of duty paid before the commencement of this Act under "The Deceased Persons' Estates Duties Act, 1904," or the Principal Act, should be made in consequence of the inclusion of Section **A** aforesaid in such Acts, shall order that repayment shall be made accordingly, and upon any such order being made, the State Treasurer shall pay the amount specified in such order to the person named therein, out of the Consolidated Revenue.

Extension of time for payment of duty.

4 The following Section is inserted after Section Thirty-six of the Principal Act :—

"**36a** If the Registrar is satisfied that the duty cannot be paid within the time specified in this Act, he may, upon receipt of sufficient security for payment of the duty—

- (a) Extend the time for payment as he considers the circumstances warrant ; or
- (b) Permit the payment of the duty to be made by instalments.

Provided that the whole of the duty payable shall be paid within a period of One year."

Amendment of Schedule (2) to Principal Act and Repeal and re-enactment of Part III. of that Schedule.

5—(1) Schedule (2) to the Principal Act is hereby amended as follows:—

- i. By inserting at the end of the subdivision "Class ii." of Part II. of the said schedule the words "Provided that the

Deceased Persons' Estates Duties Amendment.

duty so to be charged shall in no case be charged at a higher rate than Ten Pounds per centum." A D. 1916.

- ii By suspending the operation of Part III. (Rates of Duty) of Schedule (2) aforesaid from and after the commencement of this Act, and substituting the following, until the expiration of Two years after the termination of the said war, therefor :—

" PART III.

RATES OF DUTY.

SCALE.

Where the Total Value of such Aggregated Estates, after deducting all Debts—		Duty in respect of every Part shall be Payable at the Rate Per Centum of—
£	£	
Exceeds 500 and does not exceed	1000	Two Pounds
Exceeds 1000 and does not exceed	2000	Two Pounds Ten Shillings
Exceeds 2000 and does not exceed	3000	Two Pounds Sixteen Shillings and Eightpence
Exceeds 3000 and does not exceed	4000	Three Pounds Three Shillings and Fourpence
Exceeds 4000 and does not exceed	5000	Three Pounds Ten Shillings
Exceeds 5000 and does not exceed	6000	Three Pounds Fifteen Shillings
Exceeds 6000 and does not exceed	8000	Four Pounds
Exceeds 8000 and does not exceed	10,000	Four Pounds Five Shillings
Exceeds 10,000 and does not exceed	12,000	Four Pounds Ten Shillings
Exceeds 12,000 and does not exceed	14,000	Four Pounds Fifteen Shillings
Exceeds 14,000 and does not exceed	16,000	Five Pounds
Exceeds 16,000 and does not exceed	18,000	Five Pounds Four Shillings
Exceeds 18,000 and does not exceed	20,000	Five Pounds Eight Shillings
Exceeds 20,000 and does not exceed	22,000	Five Pounds Twelve Shillings
Exceeds 22,000 and does not exceed	24,000	Five Pounds Sixteen Shillings
Exceeds 24,000 and does not exceed	26,000	Six Pounds
Exceeds 26,000 and does not exceed	28,000	Six Pounds Four Shillings
Exceeds 28,000 and does not exceed	30,000	Six Pounds Eight Shillings
Exceeds 30,000 and does not exceed	32,000	Six Pounds Twelve Shillings
Exceeds 32,000 and does not exceed	34,000	Six Pounds Sixteen Shillings
Exceeds 34,000 and does not exceed	36,000	Seven Pounds
Exceeds 36,000 and does not exceed	40,000	Seven Pounds Four Shillings
Exceeds 40,000 and does not exceed	44,000	Seven Pounds Eight Shillings
Exceeds 44,000 and does not exceed	48,000	Seven Pounds Twelve Shillings
Exceeds 48,000 and does not exceed	52,000	Seven Pounds Sixteen Shillings
Exceeds 52,000 and does not exceed	56,000	Eight Pounds
Exceeds 56,000 and does not exceed	60,000	Eight Pounds Four Shillings
Exceeds 60,000 and does not exceed	64,000	Eight Pounds Eight Shillings
Exceeds 64,000 and does not exceed	68,000	Eight Pounds Twelve Shillings
Exceeds 68,000 and does not exceed	72,000	Eight Pounds Sixteen Shillings
Exceeds 72,000 and does not exceed	76,000	Nine Pounds
Exceeds 76,000 and does not exceed	80,000	Nine Pounds Four Shillings
Exceeds 80,000 and does not exceed	84,000	Nine Pounds Eight Shillings
Exceeds 84,000 and does not exceed	88,000	Nine Pounds Twelve Shillings
Exceeds 88,000 and does not exceed	92,000	Nine Pounds Sixteen Shillings
Exceeds 92,000		Ten Pounds

Deceased Persons' Estates Duties Amendment.

A.D. 1916.

Saving.

(2) The said Part III. hereby suspended shall not be deemed to be suspended so far as regards its applicability to, or in respect of, the estates of persons dying before the commencement of this Act, and estates the subject of any settlement, trust, disposition, conveyance, transfer, vesting, purchase, investment or gift made or caused to be made before the commencement of this Act by any person dying before the commencement of this Act.