

**House of Assembly—No 171**

As laid on the table and read a first time, 11 September 2013

South Australia

**Succession Duties Repeal Bill 2013**

A BILL FOR

An Act to repeal the *Succession Duties Act 1929*.

---

## Contents

### Part 1—Preliminary

- 1 Short title
- 2 Commencement

### Part 2—Repeal of *Succession Duties Act 1929*

- 3 Repeal of Act
  - 4 Liability for duty and entitlement to refund etc extinguished
- 

**The Parliament of South Australia enacts as follows:**

### **Part 1—Preliminary**

#### **1—Short title**

This Act may be cited as the *Succession Duties Repeal Act 2013*.

#### **2—Commencement**

5 This Act will come into operation on 1 July 2014.

### **Part 2—Repeal of *Succession Duties Act 1929***

#### **3—Repeal of Act**

The *Succession Duties Act 1929* is repealed.

#### **4—Liability for duty and entitlement to refund etc extinguished**

- 10 (1) Any liability for duty under the *Succession Duties Act 1929* that was outstanding immediately before the commencement of this section is extinguished.
- (2) A person is not entitled to a refund, rebate or remission under the *Succession Duties Act 1929* after the commencement of this section unless—
  - 15 (a) the entitlement to the refund, rebate or remission accrued before that commencement; and
  - (b) an application for the refund, rebate or remission is made on or before 31 December 2014.