

South Australia

## **Succession Duties Regulations 2011**

under the *Succession Duties Act 1929*

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## Legislative history

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### **Part 1—Preliminary**

#### **1—Short title**

These regulations may be cited as the *Succession Duties Regulations 2011*.

#### **2—Commencement**

These regulations will come into operation on 1 September 2011.

#### **3—Interpretation**

In these regulations—

*Act* means the *Succession Duties Act 1929*.

### **Part 2—Statements and assessment of duty**

#### **4—Statements**

- (1) Pursuant to section 12(1) of the Act, an administrator must, within 14 days of the grant of administration, file with the commissioner—
  - (a) a statement containing the information specified in Form 1 of Schedule 1; and
  - (b) a statement containing the information specified in either Form 2 or Form 3 of Schedule 1, as the commissioner considers appropriate.
- (2) The commissioner may exempt an administrator from providing any information required under this regulation.
- (3) Pursuant to section 12(3) of the Act—
  - (a) the commissioner may direct a trustee, guardian, committee or person to file a statement by delivering or sending by post to the last known residential or business address or address for service of the trustee, guardian, committee or person a notice signed by the commissioner; and
  - (b) the prescribed time, within which a statement must be filed by a trustee, guardian, committee or person in accordance with a direction by the commissioner, is 21 days.

#### **5—Filing of statements**

A statement or document may be filed with the commissioner by delivering it or sending it by post to the commissioner's office.

#### **6—Commissioner to assign reference number**

- (1) When a statement of particulars of a new administration or property liable to duty under the Act is filed with the commissioner, the commissioner must assign a reference number to the statement.

- (2) A person presenting or filing a document in connection with a statement that has been assigned a reference number under this regulation must mark the document with that reference number.

### **7—Assessment of duty if statement not filed etc**

- (1) The commissioner may assess duty under section 16 of the Act in the same way as the commissioner assesses duty where a satisfactory statement has been filed, based on any information available to the commissioner.
- (2) Following an assessment under this regulation, the commissioner must prepare a notice showing the duties assessed and the information used by the commissioner to make the assessment.
- (3) A copy of a notice prepared under subregulation (2) must be forwarded by post to the administrator or any other person required or directed to file a statement or, if no such person can be identified, to any person interested in the estate of the deceased.
- (4) The copy must be forwarded to the last known residential or business address of the administrator or other person.
- (5) If no statement is filed in relation to the estate as required by the Act and these regulations by the date specified in a notice forwarded under this regulation (being not less than 14 days from the date that the notice was forwarded by the commissioner), the commissioner's assessment of duty under this regulation will be binding and the commissioner may recover the duty as if a statement had been filed and approved in accordance with the Act and these regulations.
- (6) Nothing in this regulation affects a right of appeal under section 61 of the Act.

### **8—Request for separate assessments of duty**

- (1) A person interested in property that is liable to duty may request the commissioner to make separate assessments of the duty payable in respect of separate parts of the property.
- (2) The commissioner must comply with all reasonable requests under subregulation (1).

## **Part 3—Appeals**

### **9—Institution and determination of appeals**

- (1) A person who wants to appeal under section 61 of the Act from or against an assessment of the commissioner must, within 60 days after receiving notice of the assessment, give notice in writing to the commissioner of his or her intention to appeal and the grounds of the appeal.
- (2) An appeal must be instituted not more than 14 days after the date that notice was given to the commissioner under subregulation (1).

## **Part 4—Valuation of property**

### **10—Commissioner may require valuation of property**

- (1) The commissioner may require evidence of the value of any property liable to duty.

- (2) If no evidence of the value of property is furnished to the commissioner, or the evidence furnished is, in the commissioner's opinion, unsatisfactory, the commissioner may appoint a person to value the property and may assess the duty payable by reference to that valuation.
- (3) The person liable to pay the duty is liable to pay to the commissioner the expenses of, or incidental to, the making of a valuation under subregulation (2).

### **11—Commissioner may fix net annual value**

If the net annual value of any property is uncertain, or the commissioner is dissatisfied with the net annual value placed on any property by the administrator or any other person, the commissioner may direct that the net annual value of the property will be taken to be 4% of the net capital value of the property.

### **12—Life interests etc**

- (1) For the purpose of determining the net present value of a life interest in property or other estate or interest for a limited period in property, the life interest or other estate or interest will be treated as if it were an annuity of an amount equal to the net annual value of the property and will be assessable with duty accordingly.
- (2) The fact that a life interest is liable to cease on the happening of some uncertain event will not be taken into account in determining the value of that life interest.

### **13—Ultimate remainders and reversions**

The net present value of a remainder or reversionary interest expectant on the termination of a prior annuity or other interest in property assessed or assessable with duty as an annuity will be calculated by deducting the net present value of the annuity or other interest from the total value of the estate or interest passing to the ultimate beneficiary.

### **14—Increase of benefit**

For the purpose of determining the net present value of an increase of benefit chargeable with duty under section 8 of the Act, the following rules apply:

- (a) if the increase has occurred because of the extinction or termination of a charge, encumbrance, estate or interest that was created by a non-testamentary disposition and was extinguished or terminated on or by reference to the death of a person, the increase will be treated as if it were an annuity of an amount equal to the net annual value of the charge, encumbrance, estate or interest and will be assessable with duty accordingly;
- (b) if the increase has occurred because of the extinction or termination of a benefit reserved or assured to the grantor or any other person until his or her death, or for a period ascertainable only by reference to the death of a person, that was created by a reservation, assurance or contract in or accompanying a non-testamentary disposition of property (not being a genuine sale made in good faith), the increase will be treated as if it were an annuity of an amount equal to the net annual value of the benefit reserved or assured and will be assessable with duty accordingly.

## 15—Annuities etc

- (1) The net present value of an annuity or an interest in property that is assessable with duty as an annuity will be calculated, after deduction of the value of any prior estate or interest, in accordance with the tables contained in Death Duty Tables by A.W. Norman, published by Butterworth and Co. (Australia) Ltd. (the *tables*).
- (2) The commissioner must ensure that a copy of the tables is kept available for inspection by members of the public, without charge and during normal office hours, at the commissioner's office.

## Part 5—Other powers of commissioner

### 16—Powers of commissioner

- (1) The commissioner may, in order to determine any facts or circumstances affecting the liability of property to duty under the Act—
  - (a) by summons, require the appearance of any person or the production of any relevant records or documents including written records or documents that reproduce in a readily understandable form information kept by computer, microfilm or other process; and
  - (b) inspect any records or documents produced and retain them for any reasonable period he or she thinks fit, and make copies of them or of any of their contents; and
  - (c) require a person who has access to information that is, in the opinion of the commissioner, relevant to the liability of any property to duty under the Act, to provide that information to the commissioner in writing; and
  - (d) require a person appearing before him or her to make an oath or affirmation (which the commissioner may administer) to answer truthfully all questions relevant to the liability of any property to duty under the Act and to any records or documents that are relevant to the liability of any property to duty under the Act.
- (2) If a person—
  - (a) who has been served with a summons to appear before the commissioner fails, without reasonable excuse, to appear in obedience to the summons; or
  - (b) who has been served with a summons to produce relevant records or documents fails, without reasonable excuse, to comply with the summons; or
  - (c) who has been required to provide information to the commissioner—
    - (i) fails, without reasonable excuse, to do so in the form directed by the commissioner; or
    - (ii) provides information knowing it to be false or misleading in a material particular; or
  - (d) refuses to be sworn or to affirm, or refuses or fails to answer truthfully any relevant question, when required to do so by the commissioner; or
  - (e) hinders or obstructs the commissioner in the exercise of any powers under this regulation,

the person is guilty of an offence.

Maximum penalty: \$100

## **Part 6—Miscellaneous**

### **17—Address to be provided**

- (1) A statement or other document filed under the Act or these regulations must specify an address to which notices addressed to the person by or on whose behalf the statement or other document is filed may be sent.
- (2) For the purposes of these regulations the last known address of a person by or on whose behalf a statement or other document is filed under the Act or these regulations will be taken to be the address in the statement or other document or, if more than 1 has been filed by or on behalf of that person, the address in the last statement or document to be filed.
- (3) The commissioner must change the address in a statement or other document in accordance with the written request of the person by or on whose behalf the statement or other document was filed.

### **18—Production of administration**

- (1) The commissioner may, on the request of the administrator of an estate, require that the Registrar of Probates deliver the administration to the commissioner for the purpose of producing it to a person nominated by the administrator.
- (2) If, after production of the administration—
  - (a) any fees payable under regulation 6 of the *Supreme Court Regulations 2005* have not been paid to the Registrar of Probates; or
  - (b) any duty payable in respect of the estate has not been paid to the commissioner,

the commissioner must return the administration to the Registrar.

### **19—Confidentiality**

A person must not divulge information obtained in the administration of the Act or these regulations except—

- (a) as authorised by the Act or these regulations; or
- (b) with the consent of the person to whom the information relates; or
- (c) in connection with the administration of the Act or these regulations; or
- (d) for the purposes of any legal proceedings arising out of the administration of the Act or these regulations.

Maximum penalty: \$100

### **20—Declaration for rebate of duty**

A declaration under section 9B(6) of the Act will be in the form set out in Form 4 of Schedule 1.

## **21—Certificate of approval**

Pursuant to section 15 of the Act, the commissioner must certify his or her approval in the form set out in Form 5 of Schedule 1.

## **22—Commissioner's statement if security given**

If an administration is delivered to an administrator on the giving of security under section 18 of the Act, the commissioner must, as soon as practicable, forward a statement to the Attorney-General containing the following details:

- (a) the name of the deceased;
- (b) the amount of duty assessed;
- (c) the kind of security given.

## **23—Time for registration of settlement or deed of gift**

Pursuant to section 23 of the Act, the time prescribed for registration of a settlement or deed of gift is 14 days.

## **24—Charge on land**

Pursuant to section 46(3) of the Act, a charge on land that is not under the provisions of the *Real Property Act 1886* will be in the form set out in Form 6 of Schedule 1.

## **25—Certificate of payment of duty**

A certificate under section 62(2) of the Act will be in the form set out in Form 7 of Schedule 1.

## Schedule 1—Forms

For Office Use Only	<b>Form 1</b> South Australia  <i>Succession Duties Act 1929</i>  <b>Statement</b> For determining the succession duty payable in the matter of—	
	Surname	Christian name
Name of deceased <i>(Use block letters)</i>		
Late of:	In the State of:	Occupation:
Who died testate/intestate <i>(Strike out whichever does not apply)</i>	Domiciled in:	
Date of birth	Date of death	Date of probate/letters of administration/order <i>(Strike what does not apply)</i>
Names and addresses of administrators or persons liable to lodge statement <i>(If more than two please attach a separate sheet)</i>	1	2
Address for service of notices:		

To be signed by the administrators or persons liable to lodge statement

I/We .....

..... state that the particulars contained in this statement are true and correct to the best of my/our knowledge and belief and include all the property that is liable to duty under the *Succession Duties Act 1929*.

Signature ..... Witness .....

Signature ..... Witness .....



## Notes on using this form

### Penalties

Sections 74 and 75 of the *Succession Duties Act 1929* provide as follows:

#### 74—Penalty for making a false statement, or fraudulent alteration in a statement

If any person shall make, or assist in making, any false or fraudulent statement, or any fraudulent alteration in any statement required to be made by the repealed Acts or this Act or the regulations thereunder, with intent to evade the payment of duty or to lessen the amount thereof, he shall be guilty of an offence, and shall be liable to imprisonment for any period not exceeding three years and to a fine not exceeding two hundred dollars.

#### 75—Penalty for failing or omitting to file statements or accounts

Any person who—

- (a) fails or neglects to file or amend any statement required to be filed or amended by him under this Act or the repealed Acts; or
- (b) fails or neglects to pay any duty payable by him under this Act or the repealed Acts; or
- (c) fails or neglects to register any settlement or deed of gift requiring registration under this Act or the repealed Acts,

shall, for each offence, be liable to a penalty not exceeding one thousand dollars.

### Rebates

Rebates (where applicable) in respect of the following matters are allowable only on the application of the administrator:

- (a) Section 9B—Death of the deceased within 5 years of the death of a "predecessor";
- (b) Section 55H(1)(a)—"Dwellinghouse";
- (c) Section 55—"Rural property".

### Annexures

If there is insufficient space in any part of this form please refer to a numbered annexure.

## Part A

### Property deemed to be derived that is not given or accruing to an uncertain person or on an uncertain event

In the matter of ..... (deceased).

A	Names, addresses and occupations (if any) of persons beneficially entitled to property deemed to be derived from the deceased.	
B	Relationship (if any) of the persons mentioned in row A to the deceased and, if the person is a child of the deceased who was aged under 18 years at the date of death, his or her date of birth.	
C	If the interest of a person mentioned in row A ceases with the life of the person, state his or her date of birth. If the interest ceases with the life of another person, state the name, address, occupation and date of birth of that other person.	
D	Insert a description of the property deemed to be derived from the deceased and subject to duty to which each person mentioned in row A is beneficially entitled, showing the nature of his or her interest and, if applicable, the net annual value of the property.	
E	Separate values of interests in property deemed to be derived from the deceased by the person beneficially entitled.	
F	Total of all property deemed to be derived from the deceased by the person beneficially entitled.	
Office use only	Type of rebate.	
	Duty and rebates.	
	Amount of duty assessed.	

#### Commissioner's certificate

I certify my approval of the above statement.

Dated the ..... day of ..... 20 ...

.....

*Commissioner of Succession Duties*

**Part B**

**Property deemed to be derived that is given or accruing to an uncertain person or on an uncertain event**

In the matter of ..... (deceased).

A	Insert a description of the property deemed to be derived which is given or accruing to an uncertain person or on an uncertain event, showing the nature of the interest and, if applicable, the net annual value of the property.	
B	Name, address and occupation (if any) of the person (if certain) or other description of the person (if uncertain) to whom, on any possible vesting or vestings and on any possible aggregation of the property mentioned in row A with any other property deemed to be derived from the deceased, the greatest amount of duty would be applicable.	
C	Relationship (if any) of the person mentioned in row B to the deceased and, if the person is a child of the deceased who was aged under 18 years at the date of death, his or her date of birth.	
D	If the interest of a person mentioned in row B ceases with the life of the person, state his or her date of birth. If the interest ceases with the life of another person, state the name, address, occupation and date of birth of that other person.	
E	If the interest of a person mentioned in row B ceases or is diminished on the happening of an event other than death, give particulars.	
F	Net capital value of property.	
Office use only	Duty and rebates.	
	Amount of duty assessed.	

**Commissioner's certificate**

I certify my approval of the above statement.

Dated the ..... day of..... 20 ...

.....

*Commissioner of Succession Duties*

For Office Use Only	<b>Form 2</b> South Australia <i>Succession Duties Act 1929</i> <b>Statement of particulars</b> In the matter of—	
	Surname	Christian name
Name of deceased <i>(Use block letters)</i>		
Late of:	In the State of:	Occupation:
Who died testate/intestate <i>(Strike out whichever does not apply)</i>	Domiciled in:	
Date of birth	Date of death	Date of probate/letters of administration/order <i>(Strike what does not apply)</i>
Names and addresses of administrators or persons liable to lodge statement <i>(If more than two please attach a separate sheet)</i>	1	2
Address for service of notices:		

To be signed by the administrators or  
 persons liable to lodge statement

I/We .....  
 ..... state  
 that the particulars contained in this  
 statement are true and correct to the best  
 of my/our knowledge and belief and  
 include all the property that is liable to  
 duty under the *Succession Duties Act  
 1929*.

Signature..... Witness .....

Signature..... Witness .....

## Notes on using this form

### Penalties

Sections 74 and 75 of the *Succession Duties Act 1929* provide as follows:

#### 74—Penalty for making a false statement, or fraudulent alteration in a statement

If any person shall make, or assist in making, any false or fraudulent statement, or any fraudulent alteration in any statement required to be made by the repealed Acts or this Act or the regulations thereunder, with intent to evade the payment of duty or to lessen the amount thereof, he shall be guilty of an offence, and shall be liable to imprisonment for any period not exceeding three years and to a fine not exceeding two hundred dollars.

#### 75—Penalty for failing or omitting to file statements or accounts

Any person who—

- (a) fails or neglects to file or amend any statement required to be filed or amended by him under this Act or the repealed Acts; or
- (b) fails or neglects to pay any duty payable by him under this Act or the repealed Acts; or
- (c) fails or neglects to register any settlement or deed of gift requiring registration under this Act or the repealed Acts,

shall, for each offence, be liable to a penalty not exceeding one thousand dollars.

#### Other documents to be lodged or identified

A numbered schedule signed by the administrators is required for all items listed under the heading "Description of Property" below, except item 5. If there is no property or deduction in respect of any item the word "Nil" should be written in the column for the schedule number.

Copies of all relevant documents (eg partnership agreements, settlements, deeds of gift etc) must be lodged with this statement.

A partnership balance-sheet (if any) must be signed by the surviving partners.

If assets or documents are held for safe custody, their location should be stated. If the deceased had a safe deposit box or packet at the premises in South Australia of any bank or other corporation or society, supply a list of the contents of the box or packet signed by a representative of the bank or other body and by the administrator of the estate or his agent.

Detailed valuations of assets (where applicable) must be supplied.

The statement of particulars must be delivered in duplicate unless the Commissioner directs otherwise.

If there is insufficient space in any part of this form please refer to a numbered annexure.

**Statement of particulars**

<b>Description of property</b>		<b>Schedule No</b>	<b>Value</b>
1	Real estate in South Australia .....	.....	.....
	Personal property in South Australia—		
2	Leasehold property .....	.....	.....
3	Rents due or accrued .....	.....	.....
4	Life assurance policies and bonuses (other than those in item 45) .....	.....	.....
5	Money on hand or in house or other premises .....	.....	.....
6	Money in bank—		
	• savings account (including accrued interest) .....	.....	.....
	• current account .....	.....	.....
	• fixed deposit (including accrued interest) .....	.....	.....
7	Property (including money) held in trust for the deceased .	.....	.....
8	Mortgages (including accrued interest) .....	.....	.....
9	Debentures, notes, bonds and inscribed stock (including accrued interest) .....	.....	.....
10	Debts due to the estate .....	.....	.....
11	Shares in companies plus dividends uncollected at death ..	.....	.....
12	Furniture and household effects .....	.....	.....
13	Personal chattels such as watches, jewellery, clothing, books, paintings, sporting equipment .....	.....	.....
14	Motor cars, trucks, caravans, trailers and other vehicles ...	.....	.....
15	Boats (including engines) and interests in ships .....	.....	.....
16	Crops .....	.....	.....
17	Wool on farm or in store or proceeds due from the sale thereof .....	.....	.....
18	Number and value of bushels of grain in pools .....	.....	.....
19	Grain on hand, seed, fertilisers and sundries .....	.....	.....
20	Fruit on hand or in store .....	.....	.....
21	Bulk handling tolls .....	.....	.....
22	Livestock .....	.....	.....
23	Farming implements, plant and equipment .....	.....	.....
24	Plant, machinery, tools and equipment (other than in item 23) .....	.....	.....
25	Stock in shop or business .....	.....	.....
26	Goodwill of trade or business .....	.....	.....
27	Interest in a deceased person's estate .....	.....	.....
28	Interest in a partnership or as a share farmer .....	.....	.....
<b>Subtotal—items 1 to 28</b>		.....	.....

Description of property		Schedule No	Value
<b>Balance carried forward</b>		.....	.....
29	Salary, wages, commissions, director's fees and payments in lieu of leave or other benefit .....	.....	.....
30	Credits with Australian Taxation Office (provisional tax, group certificates etc) .....	.....	.....
31	Entitlements under a medical benefits or hospital fund ...	.....	.....
32	Other property not included above .....	.....	.....
33	Property over which the deceased had a general power of appointment, exercised by his or her will .....	.....	.....
34	<b>Personal property out of South Australia</b> if the deceased was at the time of his or her death domiciled in South Australia .....	.....	.....
<b>Total</b>		.....	.....
<b>Deductions</b>			
35	Funeral expenses .....	.....	.....
36	Testamentary expenses .....	.....	.....
37	Unsecured debts .....	.....	.....
38	Debts on mortgages with interest (if any) .....	.....	.....
39	Other secured debts with interest (if any) .....	.....	.....
<b>Total deductions</b>		.....	.....
<b>Net value of property passing by will or intestacy</b>		.....	.....
40	Property the subject matter of a <i>donatio mortis causa</i> made by the deceased (section 8(1)(d)) .....	.....	.....
41	Property given or accruing to a person under a settlement containing trusts or dispositions that take effect upon or after the death of the deceased (section 8(1)(e)) .....	.....	.....
42	Property given or accruing to a person under a deed of gift made by the deceased if he or she dies within one year after the date of the gift (section 8(1)(f)) .....	.....	.....
43	Increases of benefit (section 8(1)(g) or (h)) .....	.....	.....
44	Beneficial interest in property held as a joint tenant (section 8(1)(i)) .....	.....	.....
45	Beneficial interest in money received under assurance policies kept up by or paid for by deceased (section 8(1)(j) or (k)) .....	.....	.....
46	Annuity or other interest purchased or provided (section 8(1)(l)) .....	.....	.....
<b>Subtotal—items 40 to 46</b>		.....	.....

Description of property	Schedule No	Value
<b>Balance carried forward</b>	.....	.....
47 Property given or accruing under a deed of gift if the property or the beneficial enjoyment of it has not been parted with by the deceased at least one year before his or her death (section 8(1)(m)) .....	.....	.....
48 Gifts (exceeding \$400 to any person) if deceased died within one year of making the gift (section 8(1)(n)) .....	.....	.....
49 Gifts with reservation (exceeding \$400 to any person) (section 8(1)(o)) .....	.....	.....
50 Beneficial interest in property in the circumstances set out in section 8(1)(p) .....	.....	.....
<b>Total net value for duty (items 1 to 50)</b>	.....	.....

For Office Use Only	<b>Form 3</b> South Australia  <i>Succession Duties Act 1929</i> Statement for use in obtaining section 63B certificates in estates where property is derived by a surviving spouse and a statement in Form B is not required.	
	Surname	Christian name
Name of deceased <i>(Use block letters)</i>		
Late of:	In the State of:	Occupation:
Date of death:	Did the deceased leave a will?	Yes/No <i>(Strike out whichever does not apply)</i>
	Will an application be made for probate, letters of administration or order?	Yes/No <i>(Strike out whichever does not apply)</i>
Full name of spouse deriving property from the deceased:		
Names and addresses of administrators or persons liable to lodge statement <i>(If more than two please attach a separate sheet)</i>	1	2
Address for service of notices:		



**Was any property derived or deemed to be derived by a person from the deceased pursuant to the following provisions of the Act: (state "yes" or "no" for each item)**

- Property the subject matter of a *donatio mortis causa* made by the deceased (section 8(1)(d)) .....
- Property given or accruing to a person under a settlement containing trusts or dispositions that take effect upon or after the death of the deceased (section 8(1)(e)) .....
- Property given or accruing to a person under a deed of gift made by the deceased if he or she dies within one year after the date of the gift (section 8(1)(f)) .....
- Increases of benefit (section 8(1)(g) or (h)) .....
- Beneficial interest in property held as a joint tenant (section 8(1)(i)) .....
- Beneficial interest in money received under assurance policies kept up by or paid for by deceased (section 8(1)(j) or (k)) .....
- Annuity or other interest purchased or provided (section 8(1)(l)) .....
- Property given or accruing under a deed of gift where the property or the beneficial of it has not been parted with by the deceased at least one year before his or her death (section 8(1)(m)).....
- Gifts (exceeding \$400 to any person) if deceased died within one year of making the gift (section 8(1)(n)).....
- Gifts with reservation (exceeding \$400 to any person) (section 8(1)(o)) .....
- Beneficial interest in property in the circumstances set out in section 8(1)(p) .....

**If the answer to any of the above questions is "yes" details of the property concerned and the names, addresses and relationship of the beneficiaries must be stated on the schedule overleaf, or on a schedule annexed, or on a Form where applicable.**

To be signed by the administrators or persons liable to lodge statement

I/We .....

..... state that the particulars contained in this statement are true and correct to the best of my/our knowledge and belief and include all the property that is liable to duty under the *Succession Duties Act 1929*.

Signature ..... Witness .....

Signature ..... Witness .....

## Notes on using this form

### Penalties

Sections 74 and 75 of the *Succession Duties Act 1929* provide as follows:

#### 74—Penalty for making a false statement, or fraudulent alteration in a statement

If any person shall make, or assist in making, any false or fraudulent statement, or any fraudulent alteration in any statement required to be made by the repealed Acts or this Act or the regulations thereunder, with intent to evade the payment of duty or to lessen the amount thereof, he shall be guilty of an offence, and shall be liable to imprisonment for any period not exceeding three years and to a fine not exceeding two hundred dollars.

#### 75—Penalty for failing or omitting to file statements or accounts

Any person who—

- (a) fails or neglects to file or amend any statement required to be filed or amended by him under this Act or the repealed Acts; or
- (b) fails or neglects to pay any duty payable by him under this Act or the repealed Acts; or
- (c) fails or neglects to register any settlement or deed of gift requiring registration under this Act or the repealed Acts,

shall, for each offence, be liable to a penalty not exceeding one thousand dollars.

### Details to be included in schedule

State the particulars of property derived or deemed to be derived from the deceased for which section 63B certificates are required using the following headings:

- (a) Real and leasehold property;
- (b) Mortgages;
- (c) Other assets;
- (d) Property derived pursuant to section 8(1)(d) to (p).

Specify whether property is in the name of the deceased alone or jointly with another as owner.

State amounts where required for certificates (eg for bank account balances and assurance policy proceeds).

Where assets or documents are held for safe custody, their location should be stated.

**Schedule**  
**Particulars**

Assessed	Checked	Certificates issued on	I certify my approval of the above statement. Dated the ..... day of ..... 20... ..... <i>Commissioner of Succession Duties</i>
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## Form 4

*Succession Duties Act 1929*

### Declaration for obtaining rebate of duty under section 9B

In the matter of ..... (deceased)

I .....  
 (name of administrator or person lodging declaration on behalf of administrator)

of .....  
 (address)

in the State of South Australia ..... declare as follows:  
 (occupation)

1 The deceased named above (*the successor*) died on the ..... day of  
 ..... 20 .....

2 Administration of the estate of the successor was granted by the Supreme Court of  
 South Australia to .....  
 (name of administrator)

on the..... day of ..... 20.....

3 A statement of particulars of the estate of the successor has been lodged with the  
 Commissioner of Succession Duties, detailing the net present value of the estate as  
 \$ .....

4 ..... late of  
 (name of predecessor)  
 ..... (deceased)  
 (last address)

who died on the ..... day of ..... 20..... was predecessor  
 to the successor.

5 The net present value of the property (other than limited interests) which passed to  
 the successor from the predecessor and the duty paid on that property are as  
 follows:

Succession duties Register No	Net present value of property	Duty paid

6 As the successor died within ..... years of the death of the predecessor I claim a rebate from the duty chargeable on the property derived from the successor of the allowable proportion of \$ ..... being ..... per cent of \$ ..... (duty paid on the property that passed to the successor from the predecessor).

I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the *Oaths Act 1936*.

Signed .....

Declared at ..... this ..... day of ..... 20.....

Before me:

.....  
*A Justice of the Peace in and for the State of South Australia*

## Form 5

*Succession Duties Act 1929*

### Certificate

No .....

In the matter of ..... (deceased).

I certify that a satisfactory statement has been filed in relation to the above matter and that the sum of .....

.....  
is due and payable for Succession Duty.

Entered	Marked Off

\$.....

Notes—

You must produce or enclose this notice when making payment.

The above sum is payable at the State Taxation Office, Victoria Square East, Adelaide and cheques should be drawn in favour of the Commissioner of Succession Duties. Postal Address: Box 1353, GPO Adelaide SA 5001

For Office Use Only—

### Succession Duties Office, Adelaide

Received the sum printed above as payment for succession duty in the matter of:

..... (deceased).

.....  
*Commissioner for Succession Duties*

## Form 6

*Succession Duties Act 1929*

### **Charge under section 46(3)—Land not under *Real Property Act 1886***

1 State circumstances under which charge is imposed:

.....  
.....  
.....  
.....  
.....  
.....  
.....

2 Details of charge:

I ..... of  
*(name of administrator)*

.....  
*(address of administrator)*

the administrator under \* probate of the will dated ..... / \* letters of  
administration dated

of .....  
*(name of deceased)*

late of .....  
*(last address of the deceased)*

in exercise of the power conferred upon me by the *Succession Duties Act 1929*,  
now charge

in favour of .....

of .....

with payment of the sum of \$ ..... to be paid as follows:

.....  
.....  
.....  
.....  
.....

*(insert dates for repayment by instalment, interest rates etc)*

\* *Strike out what doesn't apply*

If default is made in the payment of the principal sum or interest and that default is continued for a period of one calendar month the following provisions apply:

(a) Notice (*insert provision for notice to persons entitled to property charged, if so desired*)

.....  
.....  
.....

(b) Sale of Property

.....  
*(name of administrator)*

is empowered—

- to sell the property charged by public auction or private contract or a combination of both modes of sale (subject to any conditions the administrator thinks fit); and
- to make and execute any instruments necessary for effecting the sale of the property.

A purchaser of the property sold is not answerable for the loss, misapplication, or non-application of the purchase money paid and is not required to make any inquiries as to the fact of any default or whether notice has been made or given as may be required.

DATED the ..... day of ..... 20.....

Signed:

.....

In the presence of:

.....

## Form 7

*Succession Duties Act 1929*

### Commissioner's certificate

I certify—

- that the sum of .....  
for duty has been paid

\*OR

- that no duty is payable

by .....  
*(name of person in respect of whose property the certificate is required)*

in respect of property derived from .....  
*(name of deceased)*

*\*Strike out what doesn't apply.*

DATED this ..... day of ..... 20.....

.....  
*Commissioner for Succession Duties*

## **Schedule 2—Revocation of *Succession Duties Regulations 1996***

The *Succession Duties Regulations 1996* are revoked.



## Legislative history

### Notes

- For further information relating to the Act and subordinate legislation made under the Act see the Index of South Australian Statutes or [www.legislation.sa.gov.au](http://www.legislation.sa.gov.au).

### Revocation of regulations

These regulations became obsolete on the repeal of the *Succession Duties Act 1929* on 1.7.2014.

### Principal regulations

Year	No	Reference	Commencement
2011	199	<i>Gazette 18.8.2011 p3548</i>	1.9.2011: r 2