

South Australia

Succession Duties Repeal Act 2013

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

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The *Succession Duties Act 1929* is repealed.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

- (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—
 - (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.