



ANNO TERTIO

GEORGII VI REGIS.

A.D. 1939.

No. 21 of 1939.

An Act to vary the duties chargeable on property under the Succession Duties Act, 1929-1936.

[Assented to 30th November, 1939.]

BE IT ENACTED by the Governor of the State of South Australia with the advice and consent of the Parliament thereof, as follows :

Short titles.

1. (1) This Act may be cited as the "Succession Duties (Variation of Duties) Act, 1939".

(2) The Succession Duties Act, 1929-1936, as amended by this Act, may be cited as the "Succession Duties Act, 1929-1939".

(3) The Succession Duties Act, 1929-1936, is hereinafter referred to as "the principal Act".

Incorporation.

2. This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.

Amendment of principal Act, Part II.—

3. Part II. of the principal Act is amended by inserting therein after section 42 the following section :—

Imposition of duties as varied.

42a. When duty becomes chargeable on any property after the passing of the Succession Duties (Variation of Duties) Act, 1939, the duty shall be chargeable according to the appropriate scale in the second or third schedule to this Act as enacted by the Succession Duties (Variation of Duties) Act, 1939.

4. The second schedule to the principal Act is amended so as to read as follows :—

Amendment of principal Act, second schedule.

THE SECOND SCHEDULE.

DUTIES ON PROPERTY DERIVED BY ANY PERSON FROM A DECEASED PERSON TO BE ASSESSED UPON THE NET PRESENT VALUE OF SUCH PROPERTY.

1. Where the net present value of the property derived from the deceased person by any widow, widower, descendant, or ancestor of the deceased person is—

£500 and under	£700, a duty of	1½ per centum.
£700 and under	£1,000, a duty of	2 per centum.
£1,000 and under	£2,000, a duty of	3 per centum.
£2,000 and under	£3,000, a duty of	4 per centum.
£3,000 and under	£5,000, a duty of	5 per centum.
£5,000 and under	£7,000, a duty of	6½ per centum.
£7,000 and under	£10,000, a duty of	7½ per centum.
£10,000 and under	£15,000, a duty of	9 per centum.
£15,000 and under	£30,000, a duty of	11 per centum.
£30,000 and under	£50,000, a duty of	12 per centum.
£50,000 and under	£75,000, a duty of	13 per centum.
£75,000 and under	£100,000, a duty of	14 per centum.
£100,000 and under	£150,000, a duty of	15 per centum.
£150,000 and under	£200,000, a duty of	17½ per centum.
£200,000 and upwards,	a duty of	20 per centum.

Provided that where the person taking is the child under twenty-one years of age or the widow of the deceased, the duty shall be charged at one-half the foregoing rates, if the net present value of the whole of the estate of the deceased is under £3,000.

2. Where the net present value of the property derived from the deceased person by any brother or sister, or descendant of a brother or sister, or by any person in any other degree of collateral consanguinity to the deceased person is—

Under £200,	a duty of	1 per centum.
£200 and under	£300, a duty of	2 per centum.
£300 and under	£400, a duty of	3 per centum.
£400 and under	£700, a duty of	4 per centum.
£700 and under	£1,000, a duty of	5 per centum.
£1,000 and under	£2,000, a duty of	6½ per centum.
£2,000 and under	£3,000, a duty of	7½ per centum.
£3,000 and under	£5,000, a duty of	9 per centum.
£5,000 and under	£10,000, a duty of	11 per centum.

Succession Duties (Variation of Duties) Act, 1939.

£10,000 and under £15,000, a duty of $12\frac{1}{2}$ per centum.
 £15,000 and under £25,000, a duty of 15 per centum.
 £25,000 and under £50,000, a duty of $17\frac{1}{2}$ per centum.
 £50,000 and under £100,000, a duty of 20 per centum.
 £100,000 and upwards, a duty of 25 per centum.

3. Where the net present value of the property derived from the deceased person by a stranger in blood to the deceased person is—

Under £5,000, a duty of 10 per centum.
 £5,000 and under £15,000, a duty of 15 per centum.
 £15,000 and under £30,000, a duty of 20 per centum.
 £30,000 and upwards, a duty of 25 per centum.

Amendment of
principal Act,
third schedule.

5. The third schedule to the principal Act is amended so as to read as follows :—

THE THIRD SCHEDULE.

DUTIES ON PROPERTY GIVEN OR ACCRUING TO ANY PERSON
UNDER A SETTLEMENT OR DEED OF GIFT TO BE
ASSESSED UPON THE NET PRESENT VALUE OF SUCH
PROPERTY.

1. Where the person taking the property is a widow, widower, descendant, or ancestor of the settlor or donor, and the net present value of the property is—

£500 and under £700, a duty of $1\frac{1}{2}$ per centum.
 £700 and under £1,000, a duty of 2 per centum.
 £1,000 and under £2,000, a duty of 3 per centum.
 £2,000 and under £3,000, a duty of 4 per centum.
 £3,000 and under £5,000, a duty of 5 per centum.
 £5,000 and under £7,000, a duty of $6\frac{1}{2}$ per centum.
 £7,000 and under £10,000, a duty of $7\frac{1}{2}$ per centum.
 £10,000 and under £15,000, a duty of 9 per centum.
 £15,000 and under £30,000, a duty of 11 per centum.
 £30,000 and under £50,000, a duty of 12 per centum.
 £50,000 and under £75,000, a duty of 13 per centum.
 £75,000 and under £100,000, a duty of 14 per centum.
 £100,000 and under £150,000, a duty of 15 per centum.
 £150,000 and under £200,000, a duty of $17\frac{1}{2}$ per centum.
 £200,000 and upwards, a duty of 20 per centum.

Provided that where the person taking is the child under twenty-one years of age or the widow of the settlor or donor, the duty shall be charged at one-half the foregoing rates, if the net present value of the whole of the property comprised in the settlement or deed of gift is under £3,000.

2. Where the person taking the property is a brother or sister, or a descendant of a brother or sister, or a person in any other degree of collateral consanguinity to the settlor or donor, and the net present value of the property is—

Under £200, a duty of 1 per centum.	
£200 and under	£300, a duty of 2 per centum.
£300 and under	£400, a duty of 3 per centum.
£400 and under	£700, a duty of 4 per centum.
£700 and under	£1,000, a duty of 5 per centum.
£1,000 and under	£2,000, a duty of $6\frac{1}{2}$ per centum.
£2,000 and under	£3,000, a duty of $7\frac{1}{2}$ per centum.
£3,000 and under	£5,000, a duty of 9 per centum.
£5,000 and under	£10,000, a duty of 11 per centum.
£10,000 and under	£15,000, a duty of $12\frac{1}{2}$ per centum.
£15,000 and under	£25,000, a duty of 15 per centum.
£25,000 and under	£50,000, a duty of $17\frac{1}{2}$ per centum.
£50,000 and under	£100,000, a duty of 20 per centum.
£100,000 and upwards,	a duty of 25 per centum.

3. Where the net present value of the property taken by a stranger in blood to the settlor or donor is—

Under £5,000, a duty of 10 per centum.
£5,000 and under £15,000, a duty of 15 per centum.
£15,000 and under £30,000, a duty of 20 per centum.
£30,000 and upwards, a duty of 25 per centum.

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

C. M. BARCLAY-HARVEY, Governor.