



ANNO OCTAVO

GEORGII V REGIS.

A.D. 1917.

No. 1308.

An Act to further amend the Succession Duties Act, 1893.

[Assented to, November 15th, 1917.]

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

1. (1) This Act may be cited alone as the "Succession Duties Act Further Amendment Act, 1917." Short titles.

(2) The Succession Duties Acts, 1893 and 1915, and this Act may be cited together as the "Succession Duties Acts, 1893 and 1917." No. 567 of 1893.
No. 1217 of 1915.

2. This Act is incorporated with the other Acts mentioned in section 1 of this Act, and those Acts and this Act shall be read as one Act. Incorporation with other Acts.

3. (1) Notwithstanding anything contained in any Act incorporated herewith, in calculating the net present value of property derived by any person from a deceased person for the purpose of assessing the duty payable thereon, no deduction shall in any case be made by reason of the payment of, or the liability to pay, any duty imposed on such property, or on the estate of such deceased person, or on any part of such property or estate, by any legislative enactment of the Commonwealth of Australia or of any other State, dominion, or country whatever: Provided that nothing in this subsection shall be construed so as to prevent the deduction of any such duty which has been lawfully paid in any place outside the State in respect of property derived from such deceased person which is situated outside the State. Estate duty payable under law of another country not to be deducted.

(2) This

Succession Duties Act Further Amendment Act.—1917.

(2) This section shall apply in the case of any property derived by any person from a deceased person who has died before the coming into operation of this Act but since the twentieth day of December, nineteen hundred and fourteen, as well as to property derived from a deceased person who has died after such coming into operation.

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

H. L. GALWAY, Governor.