

STATUTORY RULES.

1915. No. 14.

PROVISIONAL REGULATIONS UNDER THE ESTATE DUTY ASSESSMENT ACT 1914.

I, SIR ARTHUR STANLEY, Governor of the State of Victoria and its Dependencies in the Commonwealth of Australia, acting as the Deputy of the Governor-General in accordance with the provisions of the constitution, acting with the advice of the Federal Executive Council, do hereby certify that, on account of urgency, the following Regulations under the *Estate Duty Assessment Act 1914* should come into immediate operation, and make the Regulations to come into operation forthwith as Provisional Regulations.

Dated this twenty-eighth day of January, One thousand nine hundred and fifteen.

A. L. STANLEY,
Deputy of the Governor-General.

By His Excellency's Command,
E. J. RUSSELL,
Acting Treasurer.

PART I.—INTRODUCTORY.

SHORT TITLE.

1. These Regulations may be cited as the *Estate Duty Regulations 1915*.

PARTS.

2. These Regulations are divided into Parts, as follows:—

Part I.—Introductory.
Part II.—Returns.
Part III.—Payment of Duty.
Part IV.—Appeals against Duty.
Part V.—Miscellaneous.

DEFINITION.

3. In these Regulations "The Act" means the *Estate Duty Assessment Act 1914*.

PART II.—RETURNS.

EXEMPTION FROM FURNISHING RETURN.

4. The administrator of an estate, the net value of which does not exceed One thousand pounds, after allowing the deductions provided by the Act, need not furnish a return unless called upon, in writing, by the Commissioner or Deputy Commissioner to do so.

C.391.—PRICE 3D.

FORM OF RETURN.

5. The return required by Section 10 (1) of the Act to be furnished by an administrator may be in accordance with the first form in the schedule:

Provided that the Commissioner may accept a return in a substantially similar form to the prescribed form.

TIME FOR LODGING RETURNS.

6. The return shall be furnished by the administrator within one month after the death of the person in respect of whose estate he is the administrator, or within such further time as is allowed by the Commissioner.

WHERE RETURNS SHALL BE LODGED.

7. (1) The return required by the Act and the Regulations shall be lodged at the Office of the Deputy Commissioner of Taxation in the State in which the estate of the deceased person is situate if the estate of the deceased person is limited to real or personal property in that State.

(2) If the estate of a deceased person extends to more than one State of the Commonwealth the return required by the Act and the Regulations shall be furnished to the Commissioner at Melbourne.

SIGNATURE TO RETURNS.

8. Every return shall be signed by the administrator, and if he is unable to write his name, his signature, which shall be made by his mark, shall be attested by a witness, who shall sign as such.

ADDRESS TO BE FURNISHED.

9. Every administrator shall give upon every return his Postal address for service of notices, &c., and shall give notice of any change in his Postal address within one calendar month after such change, and in default of the notice being given the administrator shall not be permitted to avail himself of the fact of the change of address in defence in any proceedings which may be instituted against him for any breach of the Act or Regulations.

POSTAGE ON RETURNS.

10. Every return or statement addressed and posted to the Commissioner or to a Deputy Commissioner must bear the proper postage.

ADDITIONS TO FORMS.

11. The Commissioner may cause to be made in any returns such additions or corrections as he thinks fit. Such additions or corrections shall be made in different coloured ink from that in the return, and shall be initialed by the person making them.

NOTATION ON RETURNS.

12. The Commissioner may cause to be written on any return such observations and directions as he thinks fit.

PART III.—PAYMENT OF DUTY.

PLACES OF PAYMENT.

13. Duty may be paid at the Office of the Commissioner or of the Deputy in any State in any of the following modes:—

- (a) By Cash, or Bank Notes, or Cheques, including exchange.
- (b) By direct remittance by Bank Draft or Cheque, or Post Office Order or Postal Note, payable in the capital city of the State for the net amount payable plus exchange.

POWER TO DEDUCT EXCHANGE, ETC.

14. The Commissioner or Deputy Commissioner, as the case may be, shall credit an administrator with the net amount only of duty received, and shall first deduct from any remittance received from an administrator the amount of any charge by way of exchange or duty stamp upon any remittance, and the amount of postage and surcharge paid upon any unstamped or insufficiently stamped communication received through the post from him.

PART PAYMENT OF DUTY.

15. Except with the express consent of the Commissioner, no money shall be received on account of or in part payment of duty.

DUTY NOT PAID TILL CHEQUE COLLECTED.

16. When payment or remittance is made by cheque, the duty shall not be deemed to be paid, notwithstanding any receipt given therefor, until the amount of the cheque has been collected.

PART IV.—APPEALS.

FORM OF APPEAL.

17. The Notice of Appeal provided by Section 24 (5) of the Act may be in accordance with the second form in the schedule.

PART IV.—MISCELLANEOUS.

SIGNATURE OF AUTHORIZED OFFICER.

18. A notice to be given by the Commissioner may be given by any officer of the Commissioner duly authorized in that behalf; and any notice purporting to be signed by the authority of the Commissioner shall be as valid and effective for all purposes as if signed by the Commissioner in person.

SPECIAL NOTICE.

19. When the Commissioner in the exercise of any power vested in him by the Act or Regulations gives any special notice such notice may prescribe the time within which the act therein mentioned may be done, not being less than seven days from the service of such notice.

NOTICES AND FORMS.

20. All Notices and Forms may be wholly or in part in printing, writing, or typewriting.

THE SCHEDULE.

COMMONWEALTH



OF AUSTRALIA

ESTATE DUTY ASSESSMENT ACT 1914.

(First Form.)

In the estate of....., late of.....
 in the State of.....
 deceased, { Testate.
 Intestate.*

I, of
 in the State of....., do solemnly and sincerely
 declare—

1. I am the person liable under the *Estate Duty Assessment Act 1914* to make a return of the estate of the above-mentioned deceased and to pay the duty thereon under the said Act.

2. The said deceased died on the..... day of..... 191
 at..... and was aged..... years
 months. He was at time of death †
 She

and had during life followed the occupation of
 3. That the annexed Statement and accompanying Schedules contain a true statement of all and singular the real and personal estate of or to which the above-mentioned deceased was at the time of death possessed or entitled, and that the values thereof as therein set forth are the true and full values of the several particulars therein mentioned respectively, and that the liabilities therein stated are justly due thereon, and that the balance of..... therein appearing is the full net assessable value of the said real and personal estate.

4. That the deceased did not within one year immediately preceding death make any gift *inter vivos* or settlement of any estate, real or personal.‡

5. That the deceased did not within one year immediately preceding death surrender to some indorser a life interest in property comprised in a settlement under which he was tenant for life.‡

6. That the deceased had not at the time of death a beneficial interest in property, which beneficial interest, by virtue of a settlement or agreement made by him, passed or accrued on or after his death to, or devolved on or after his death upon, any other person.‡

7. That the deceased did not prior to death exercise by his will any general power of appointment over real or personal property dutiable under the said Act.‡

8. That the deceased was at the time of death domiciled §.....

9. That the estate of the deceased is situated ||.....

And I make this solemn declaration, &c. (following form of *Statutory Declarations Act 1911*)—

Administrator.....

Declared at.....
 in the State of.....
 the..... day of..... 191.,
 before me—

.....
 Commissioner for Affidavits,
 or J.P., or Commissioner for Declarations.

* Strike out whichever is unnecessary.

† State whether married, bachelor, spinster, widower, or widow.

‡ If he had, insert "save only except that described and valued to Schedule No."

§ State whether "in Australia" or "out of Australia."

|| Name the State or States of the Commonwealth or the places outside the Commonwealth where the estate to be included in this return is situated.

In the Estate of
 late of
 in the State of
 deceased.

STATEMENT OF ASSETS AND LIABILITIES.

This Statement is to include and separately describe any estate, real or personal, which is the subject of any gift *inter vivos* or settlement by the deceased, made within one year before his decease, or being property comprised in a settlement under which he was tenant for life, the life interest of which was surrendered by him to the remaindermen within one year before his decease; and property in which he had a beneficial interest at the time of his decease, which beneficial interest by virtue of a settlement or agreement made by him passed or accrued on or after his decease to, or devolved on or after his decease upon, any other person.

ASSETS.	£		s.		LIABILITIES.	£		s.	
* Real Estate in Australia, as per Schedule No. (that in each State to be shown separately)					Secured Debts—(Distinguish between mortgages and other secured debts)				
† Personal Estate (that in each State to be shown separately)—									
Leasehold estate of all kinds as per valuations in Schedule No.									
Rents due on death of deceased, as per Schedule No.									
Life Insurance Policies and Bonuses, as per Schedule No.									
Money in hand or house									
Money in Bank on current account (state the Bank)					Unsecured Debts—				
Money in Bank on fixed deposit (state the Bank)									
Money in Bank on fixed deposit,									
.. .. . accrued interest,									
Mortgages as per Schedule No.									
.. .. . accrued interest									
Debentures of all kinds, Treasury Bills, or other similar securities and accrued interest, as per Schedule No.									
Debts due to this Estate, as per Schedule No.					Other Liabilities—(including the value of the estate devised or bequeathed, or passing by gift <i>inter vivos</i> or settlement for religious, scientific, charitable, or public educational purposes, as per details on next following page)				
Shares in Companies as per Schedule No.									
Accrued dividends from shares in Companies									
Furniture and household effects, as per Schedule No.									
Watches, Trinkets, Jewellery, &c., as per Schedule No.									
Carriages, Harness and Saddlery, as per Schedule No.									
Crops, as per Schedule No.									
Livestock, as per Schedule No.									
Farming implements, as per Schedule No.									
Plant, &c., as per Schedule No.									
Tools, as per Schedule No.									
Stock in shop or business, as per Schedule No.									
Goodwill of trade or business									
Interest in a deceased person's estate									
Interest in a partnership, as per balance-sheet and valuations									
Other personal property not coming under any of the above headings, as per Schedule No.									

* Lands held from the Crown under conditions of purchase are to be valued as freeholds, and the balances due to the Crown are to be set out as charges against the estate.

† Personal property wherever situated must be shown if the deceased was ordinarily domiciled in Australia, and personal property in Australia must be shown separately from personal property outside Australia. If he was not ordinarily domiciled in Australia the personal property in Australia only is to be stated, including debts, money and choses in action receivable or recoverable by the administrator in Australia.

Property not coming under any of the above headings must be particularized separately under a special heading describing it.

The word "nil" should be written against each of the headings under which there is no estate.

NOTE.—If the deceased was not ordinarily domiciled in Australia at the time of death, the debts due and owing to persons resident in Australia, or contracted to be paid in Australia, or charged on property situated in Australia are the only deductions allowed from the estate. These debts should be fully set out and the creditors' names and addresses given, and, if charged on property in Australia, the property should be fully described.

BENEFICIARIES IN THE ESTATE.

Name.	Address.	Relation to Deceased.	Interest.		Value of Interest.
			Nature. (e.g., fractional share, annuity, legacy, &c.)	How Derived (e.g., by will, intestacy, settlement, gift inter vivos.)	

Details of parts of the estate and the values thereof which are devised or bequeathed, or which pass by gift *inter vivos* or settlement for religious, scientific, charitable, or public educational purposes.

NOTE.—“Public educational purposes” includes the establishment or endowment of an educational institution for the benefit of the public or a section of the public.

COMMONWEALTH OF AUSTRALIA.

SECOND FORM.

In the High Court of Australia. In the matter of the *Estate Duty Act 1914* and the *Estate Duty Assessment Act 1914*.
Or

In the Supreme Court of the State of
..... in the Commonwealth
of Australia.

APPEAL.

In the matter of the Estate of..... late of.....
In the State of..... deceased.

WHEREAS..... Commissioner of Taxation, has, pursuant to the powers conferred upon him by Section 15 of the *Estate Duty Assessment Act 1914*, made an assessment of duty payable under the said Act on a dutiable value of £..... and has demanded payment of the sum of £..... as duty on the above-mentioned Estate by Notice of Assessment dated.....
and Whereas I,..... Administrator of the said Estate, being dissatisfied with the assessment, did duly lodge with the Commissioner of Taxation an objection in writing against the assessment;

and Whereas the said Commissioner of Taxation has considered the objection and has*
.....;

and Whereas I am dissatisfied with the decision of the Commissioner on my objection, I do now appeal to the..... Court at
..... in the State of.....
and do pray the Court to order that the assessment shall be made on a dutiable value of £.....

Dated at..... this.....
day of..... 191 ..

Administrator.....

* State “disallowed the objection,” or, “allowed the objection in part only,” as the case requires.