

Information Circular No: 67

Succession Duties Act 1929

Repeal of Succession Duties Act 1929

Issued 5 December 2013

Background

The *Succession Duties Repeal Act 2013* (the “Repeal Act”), extinguishes any residual matters that may still arise even though succession duties were abolished as from 1 January 1980. The Repeal Act was assented to by His Excellency the Governor today.

Discussion

The *Succession Duties Act 1929* (the “Act”) was amended in 1979 to exempt from succession duty the estates of persons who died on or after 1 January 1980. However, succession duty assessments and refunds continue to be made in a very few cases in relation to the estates of some persons who died before that date as certain events trigger a liability or an entitlement under the Act.

The Repeal Act extinguishes any:

- ▶ liability as from 1 July 2014 that should have been paid prior to 1980 but has not been paid;
- ▶ potential entitlement to a refund under the Act that has not crystallised before 1 July 2014; and
- ▶ entitlement to a refund that existed prior to 1 July 2014 but in respect of which an application for a refund has not been made on or before 31 December 2014.

Mike Walker
COMMISSIONER OF STATE TAXATION

5 December 2013

Further Information

Further information can be obtained from RevenueSA.

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