

SUCCESSION DUTIES ORDINANCE

1922-1941. ⁽¹⁾

An Ordinance imposing Succession Duties in respect of Estates transmitted upon death.

BE it ordained by the Governor-General of the Commonwealth of Australia, with the advice and consent of the Federal Executive Council, in pursuance of the powers conferred by the *New Guinea Act 1920*, as follows:—

1. This Ordinance may be cited as the *Succession Duties Ordinance 1922-1941*.⁽¹⁾

Short title.
Amended by
No. 3 of 1934,
s. 50.

2. This Ordinance shall commence on a day to be fixed by the Governor-General by proclamation published in the *Gazette*,⁽¹⁾ and so far as the same relates to duties in respect of property derived

Commencement.

(1) The *Succession Duties Ordinance 1922-1941* comprises the *Succession Duties Ordinance 1922*, as amended by the other Ordinances referred to in the following Table:—

TABLE.

PART I.—ORDINANCES MADE BY THE GOVERNOR-GENERAL IN COUNCIL.

Short title, number and year.	Date on which made by Gov.-Gen. in Council.	Date on which notified in <i>Cwltth. Gaz.</i>	Date on which took effect.
<i>Succession Duties Ordinance 1922</i> (No. 16 of 1922)	13.4.1922	15.5.1922	15.5.1922 (<i>Cwltth. Gaz.</i> of 15.5.1922)
<i>Succession Duties Ordinance</i> (No. 2) 1922 (No. 20 of 1922)	14.6.1922	22.6.1922	15.5.1922 (Sec. 2, <i>Succession Duties Ordinance</i> (No. 2) 1922)
<i>Succession Duties Ordinance 1923</i> (No. 21 of 1923)	30.5.1923	7.6.1923	2.7.1923 (<i>N.G. Gaz.</i> of 30.6.1923)
<i>Succession Duties Ordinance 1927</i> (No. 38 of 1927)	16.11.1927	17.11.1927	1.2.1928 (<i>N.G. Gaz.</i> of 16.1.1928)

PART II.—ORDINANCES OF THE LEGISLATIVE COUNCIL.

Short title, number and year.	Date of assent by Administrator.	Date notified in <i>N.G. Gaz.</i> as not disallowed by Gov.-Gen. in Council.	Date on which came into operation.
<i>Succession Duties Ordinance 1938</i> (No. 24 of 1938)	24.8.1938	30.11.1938	24.8.1938 (<i>Laws of T.N.G.</i> , Vol. XIV, p. 146)
<i>Succession Duties Ordinance 1941</i> (No. 19 of 1941)	23.9.1941	29.11.1941	23.9.1941 (<i>Laws of T.N.G.</i> , Vol. XV, p. 162)

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from deceased persons shall apply only where the person from whom the property is derived has died on or after the day when this Ordinance commences.

Interpretation.

3. In this Ordinance, unless the contrary intention appears—

“Treasurer” means the Treasurer of the Territory.

“Registrar” means the Registrar of the Central Court.⁽²⁾

“Curator” means the officer for the time being authorized to administer intestate estates.

“Administration” means any probate or letters of administration with or without a will annexed and whether granted for general special or limited purposes any order to the Curator to administer and any rule or order of any Court or Judge and any deed or document of any kind whatsoever whereby any person becomes entitled at law to administer take charge of or become receiver of any real or personal property of a deceased person.

“Administrator” means any executor to whom probate of a will has been granted or any person to whom letters of administration with or without the will annexed have been granted and also any person who by virtue of any administration becomes entitled to administer take charge of or become receiver of any real or personal estate of a deceased person.

“Property” includes any interest in property.

“Court” means the Central Court.⁽²⁾

“Duty” or “Duties” means succession duty or duties under this Ordinance.

“The Schedule” means the Schedule to this Ordinance.

3A. The amount of duty payable under this Ordinance upon property comprised in a settlement or deed of gift shall be reduced by the amount of *ad valorem* duty paid in respect of that property under the provisions of the *Stamp Duties Ordinance 1927*.⁽³⁾

4. Every administrator shall pay to the Registrar succession duties to be assessed by the Registrar according to the rates mentioned in the Schedule; but where any such duty has been paid in respect of any property derived from any deceased person no further duty shall be paid by reason of any additional administration subsequent to such payment.

Deduction of
ad valorem duty
under *Stamp
Duties Ordinance
1927*.

Inserted by
No. 38 of 1927,
s. 3.

Succession
duties payable
by administrator.

(2) See Section 7A of the *Judiciary Ordinance 1921-1938*.

(3) Now the *Stamp Duties Ordinance 1927-1941*.

Succession Duties Ordinance 1922-1941.

5. For the purposes of this Ordinance property derived from a deceased person shall be subject to duty and duty is imposed upon such property in so far as it comprises or is portion of or is payable out of—

Property on which duty payable.

- (a) his real property in the Territory (including real property over which he has a general power of appointment exercised by his will);
- (b) his personal property in the Territory (including personal property over which he had a general power of appointment exercised by his will) including all debts money and choses in action receivable or recoverable by the administrator in the Territory.

6.—(1.) Subject to this Ordinance the amount of duty payable under this Ordinance in respect of any estate which, after deducting therefrom all debts, exceeds Two hundred pounds, shall be at the rate fixed in Part I. of the Schedule.

Rates of duty.

(2.) Where the widow and children or widow or children of a deceased person derive property under the will or by virtue of the intestacy of the deceased person, the amount of duty payable in respect of that property shall—

Sub-section (2) substituted by No. 21 of 1923, s. 2.

- (a) if the aggregate value of the property, in and out of the Territory, so derived by those persons or any of them does not exceed Two thousand pounds, be calculated at one-half of the rate fixed in Part II. of the Schedule; and
- (b) if the aggregate value of the property, in and out of the Territory, so derived by those persons or any of them exceeds Two thousand pounds, be calculated at the rate fixed in Part II. of the Schedule.

7.—(1.) No duty shall be leviable in the Territory in respect of property situate in the United Kingdom when passing on death.

Exemptions from duty.

(2.) For the purpose of section twenty of the *Finance Act 1894*⁽⁴⁾ (57 and 58 Vic. ch. 30) the local situation in the United Kingdom of any property shall be determined in accordance with the law of England.

(3.) Where the value for duty of the property of a member of the Naval, Military, or Air Forces of the Commonwealth or of any part of the King's Dominions or of any ally of Great Britain

Sub-section (3) inserted by No. 19 of 1941, s. 2.

(4) Section 20 of the *Finance Act 1894* (United Kingdom) empowers the Queen in Council to apply Section 20 (which provides for relief against double duty in certain circumstances) to "any British possession where Her Majesty is satisfied that by the law of such possession . . . no duty is leviable in respect of property situate in the United Kingdom when passing on death . . .". Section 7 of the *Succession Duties Ordinance 1922-1941*, *semble*, complies with this requirement. No Order in Council has, however, been made applying the provisions of Section 20 to the Territory of New Guinea.

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who, during the present war between His Majesty the King and Germany or any ally of Germany or within one year after its termination, dies on active service or as the result of injuries received or disease contracted on active service, does not, after the deduction of the debts and liabilities of the member who dies as aforesaid, exceed the sum of Five thousand pounds, the property shall not be liable to duty.

Duty to be first charge on real and personal estate.

8. The duty payable under this Ordinance shall be a first charge upon the property derived from the deceased person.

Administrator to file statement.

9.—(1.) For the purpose of ascertaining the amount of duty every administrator shall within the prescribed period from the grant of administration file with the Registrar a statement in the prescribed form specifying full particulars of—

(a) the net present value of any property derived from the deceased person to whom any person is beneficially entitled and the relationship (if any) of such person to the deceased person;

(b) the net present value of any property given to an uncertain person or on an uncertain event including property over which a special power of appointment is given such value to be estimated as if the property had been given by way of vested remainder to a certain person; and

(c) all such further information as the Registrar shall demand for the purpose of enabling him to ascertain the duty.

(2.) If the administration is limited to any particular property the statement shall be limited to that property.

Property disposed of by way of *donatio mortis causa* liable to duty.

10. All property the subject-matter of a gift by way of a *donatio mortis causa* shall upon the death of the person making the gift, be deemed to be the property derived from him for the purpose of estimating the duty and shall vest in the administrator until the duty has been paid and has been refunded to the administrator. The administrator shall include such property in his statement and shall pay duty upon its net value.

Registrar may extend time for filing statement.

11. The Registrar may extend the time within which the administrator shall file the statement and after the statement has been filed he may permit the administrator to add to alter or vary it. When the statement with such addition alteration or variation (if any) has been approved by the Registrar he shall certify his approval in the prescribed form, and the certificate shall, subject to this Ordinance, be final and conclusive.

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12. If the administrator of the estate of any deceased person does not file the statement within the prescribed time or such extended time as the Registrar allows, or if administration is not obtained in respect of the estate of any deceased person within six months after his death or if the Registrar is dissatisfied with any statement filed in respect of the estate of any deceased person or any property derived from him the Registrar may assess the duties in the prescribed manner.

If statement not filed or Registrar dissatisfied therewith, &c., the Registrar may assess duty.

13.--(1.) Every administration shall immediately upon the grant thereof be delivered by the Registrar to the administrator upon payment of the duties. The Registrar may however deliver the administration to the administrator upon his giving security either by mortgage over the property of the deceased person or some portion thereof or by bond with or without sureties or in any other prescribed manner as the Registrar thinks fit or in any other manner to the satisfaction of the Registrar for payment of the duties.

Registrar may deliver administration upon receiving security.

(2.) It shall not be necessary for the Curator to give any such security.

14. Every administrator appointed during the minority or absence from the Territory of any person shall file a statement in pursuance of section nine of this Ordinance and pay the duty in accordance with this Ordinance.

As to administration during minority or absence.

15. For the purposes of this Ordinance "settlement" means and includes every conveyance, transfer, appointment under power, declaration of trust or other non-testamentary disposition of property made by any person either before or after the commencement of this Ordinance containing trusts or⁽⁵⁾ dispositions to take effect after the death of the settlor or any other person when the settlor or other person has not died before the commencement of this Ordinance.

Settlements and deeds of gift.

16. For the purposes of this Ordinance "deed of gift" means and includes every deed of gift absolute and every deed of conveyance, transfer, appointment under power, declaration of trust or other non-testamentary disposition of property made by any person after the commencement of this Ordinance and containing trusts or dispositions to take effect during his lifetime and not being a settlement within the meaning of this Ordinance and not being made before and in consideration of marriage or in pursuance of a binding contract entered into before and in consideration of marriage or in favour of a *bona fide* purchaser or incumbrances for valuable consideration and whether or not the property comprised in such deed is subject to any limitation.

Deed of gift.

(5) The word "of" appeared in the original Ordinance. It has now been omitted and the word "or" inserted in its stead by the First Schedule of the *Ordinances Reprint and Revision Ordinance 1947* of the Territory of Papua-New Guinea.

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Property comprised in settlements and deeds of gift liable to succession duty.

17.—(1.) The property given or accruing to any person under any settlement shall, upon the death of the settlor or other person upon whose death the trusts or dispositions are to take effect, be chargeable with succession duty according to the scale in Part III. of the Schedule.

(2.) The property given or accruing to any person under any deed of gift shall in the event of the death of the donor within three months from the date of the deed of gift be chargeable immediately after such death with succession duty according to the scale in Part III. of the Schedule except in cases of death by accident.

(3.) Such duty shall be a first charge upon the property on which it is imposed but subject to any moneys secured or charged before such settlement or deed of gift upon the property comprised therein.

Property in settlements and deeds of gift on which duty payable.

18. For the purposes of this Ordinance property comprised in a settlement or deed of gift shall be subject to duty in so far as it comprises or is portion of or is payable out of—

- (a) the real property in the Territory of the settlor or donor (including real property over which he had a general power of appointment exercised by the settlement or deed of gift);
- (b) his personal property in the Territory (including personal property over which he had a general power of appointment exercised by the settlement or deed of gift) including all debts moneys and choses in action receivable or recoverable by him in the Territory.

Settlements and deeds of gift to be registered.

19. Every settlement and every deed of gift shall be registered either within the prescribed time or within such further time as the Registrar allows after the duty in respect of any property accruing thereunder has become chargeable as provided in this Ordinance.

Mode of registering.

20. The registration of every settlement and every deed of gift shall be effected by the trustee or some person interested thereunder producing the same to the Registrar and leaving an attested copy thereof with him which copy the Registrar shall cause to be examined with the original. If the Registrar finds the copy to be correct he shall indorse and sign a certificate of registration on the original settlement or deed of gift to the effect that it was produced to him and that an attested copy was left with him and specifying the date when the settlement or deed was so produced and the attested copy so left with him. The Registrar shall charge upon every such registration a fee of Ten shillings.

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21. In case of any settlement or deed of gift being a registered document under any Ordinance of the Territory relating to the transfer of land a copy certified under the hand of the Registrar of Titles or any Deputy Registrar of Titles and the seal of office of the Registrar of Titles may be produced instead of the original for registration under this Ordinance, and a certificate of registration indorsed thereon shall have the same effect as if indorsed on the original.

If settlement or deed of gift registered under the Real Property Ordinance a certified copy may be produced in lieu of original.

22.—(1.) The trustee of every settlement or deed of gift or such other person interested thereunder as the Registrar, in the prescribed manner, directs so to do shall within the prescribed time or within such further time as the Registrar allows after the duty becomes chargeable on any property accruing thereunder, file with the Registrar a statement in the prescribed form setting forth—

Trustee or other person to file statement.

- (a) the net present value at the time of the duty becoming chargeable of any property given or accruing to any person under the settlement or deed of gift;
- (b) the net present value of any property given or accruing under the settlement or deed of gift to an uncertain person or on an uncertain event including property over which a special power of appointment is given such value to be estimated as if the property had been given by way of vested remainder to a certain person; and
- (c) all such further information as the Registrar demands for the purpose of enabling him to ascertain the duty payable.

(2.) After the statement has been filed the Registrar may permit the trustee or any other person interested under the settlement or deed of gift to add to alter or vary it.

23. When the statement referred to in the last preceding section, with such addition alteration or variation (if any), has been approved by the Registrar he shall certify his approval in the prescribed form. Such certificate shall subject to this Ordinance be final and conclusive.

Registrar's approval of statement.

24.—(1.) After approval of the Registrar has been given the trustee, or such person interested under the settlement or deed of gift as is in the prescribed manner required by the Registrar so to do, shall pay out of the property comprised in the settlement or deed of gift the duty or duties assessed by the Registrar.

After approval trustee or other person to pay duty out of property.

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(2.) The duty or duties shall be payable immediately after the Registrar has made assessment.

(3.) The Registrar may extend the time of payment.

Registrar may require payment before he finally approves statement.

25.—(1.) The Registrar may, if he thinks fit, require payment from the trustee or such other person as in the last preceding section mentioned, of the duty appearing by the statement to be chargeable before he has certified his approval.

(2.) The duty shall thereupon immediately become payable but the amount thereof shall be subject to adjustment by the Registrar when he has certified his approval of the statement.

If not registered Registrar may assess duty.

26. If the settlement or deed of gift be not registered within the prescribed time or such further time as the Registrar allows, or if the statement referred to in section twenty-two of this Ordinance is not filed within the prescribed time or such further time as the Registrar allows or if the Registrar is dissatisfied with any such statement, the Registrar may assess, in the prescribed manner, the duty in respect of any property accruing to any person under such settlement or deed of gift.

Property conveyed or assigned in anticipation of passing of Ordinance or to evade duty liable to duty.

27.—(1.) If any person whether before or after the commencement of this Ordinance makes any conveyance, assignment, gift, delivery, transfer, declaration of trust or other non-testamentary disposition whether in writing or otherwise of any property real or personal or of any money or securities for money or gives any mortgage or incumbrance or incurs any debt with intent to evade the payment of duty under this Ordinance such disposition mortgage or incumbrance or the incurring of such debt shall be deemed so far as the circumstances will admit to be a deed of gift under section sixteen of this Ordinance and any property accruing to any person thereunder shall be liable to duty as if the donor had died within three months after the date thereof, but double duty shall be payable in respect of such property.

(2.) In any case within this section the Court may on the application of the Registrar by summons or petition declare the disposition, mortgage, incumbrance or debt in question to have been made given or incurred with intent to evade the payment of duty hereunder and may also declare that double duty is payable in respect of the property accruing thereunder, and may order that some person shall file a statement in respect of such property and pay such duty.

(3.) Upon such declaration and order being made all the provisions of this Ordinance shall so far as circumstances will admit be applicable to such case as if such person were trustee of a deed of gift under this Ordinance and the donor had died within

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three months from the date of such deed of gift and such disposition mortgage or incumbrance or the creation of such debt were the deed of gift under which he took the property comprised therein.

28.—(1.) The administrator or trustee or any person required to pay duty under section twenty-four may if he requires the assistance of the Court in that behalf, apply to the Court for an order that the whole or a sufficient portion of any property subject to duty may be sold to pay the duty.

Property may be ordered to be sold.

(2.) If any duty is not paid, the Registrar may apply to the Court for an order that a sufficient portion of any property subject to the duty may be sold.

(3.) The Court may thereupon order that the whole or such portion of the property as it thinks proper may be sold at such times for such prices and in such manner and subject to such terms and conditions in all respects as it thinks fit and may make such order as to the costs of and consequent upon such application proceedings and sale as it thinks fit.

(4.) The money arising from such sale shall be applied in the first place towards paying the costs and expenses if so ordered of and consequent upon any such application proceedings or sale and in the next place towards the payment of the duty, and the balance shall, subject to the provisions of the next succeeding sub-section, be paid to or held or disposed of by the administrator or trustee upon the same trusts as the property sold would have been held and disposed of.

(5.) The Court may make any order that it thinks just as to such surplus moneys and as to the disposal or investment thereof and as to the person or persons to whom the same or the interest thereof shall be paid.

29. No purchaser from any person required to pay duty under section twenty-four of this Ordinance or from any trustee in any case where such person or trustee shall make a sale purporting to be made under the last preceding section hereof and no purchaser at any sale purporting to be made under any order obtained under this Ordinance shall be bound or concerned to see or inquire whether such trustee or person has power to sell or as to the necessity of such sale or whether such order was properly obtained or whether such sale is properly made nor shall he be affected by notice to the contrary, and the remedy of any person aggrieved by an improper sale shall be in damages only against the person or Registrar effecting the same.

Purchaser not bound to inquire.

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When land sold
under order
Court may make
vesting order.

30.—(1.) When any real or personal property is sold under any order of the Court obtained under this Ordinance the Court may make an order vesting such real or personal property in such person or persons in such manner and for such estate or interest as the Court shall think fit, and every such order shall have the same effect as if the administrator, trustee, Registrar or other person obtaining such order had been seized or possessed of, or entitled to, such real and personal property for the estate or interest vested in such person or persons by the vesting order, and had been freed from all disability and had duly executed all proper conveyances and memoranda of transfer assignments and assurances of such real and personal property for such estate or interest.

(2.) The Court may for the purposes of any Ordinance of the Territory relating to the transfer of land direct any transfer of any real property under the provisions of the said Ordinance to be executed by such person as the Court directs.

Administrator
or trustee to
adjust duties.

31.—(1.) Subject to any specific direction appearing in any will deed of gift or settlement to the contrary every administrator or trustee shall adjust any duties and the incidence of any duties payable or paid by him so as to throw the burden thereof upon the respective properties on which the duties shall be ultimately chargeable.

(2.) For the purpose of carrying such adjustment into effect or for the purpose of raising money for the payment of any duty the administrator or trustee may sell or mortgage with a power of sale all or any part of the real or personal property chargeable with duty upon such terms and conditions in all respects as he thinks fit.

(3.) The administrator or trustee may also, for the purposes specified in the last preceding sub-section, by any instrument in writing impose any charge upon any property in favour of any person, whether then ascertained or not, entitled contingently or otherwise to any other property. As to land under the provisions of any Ordinance of the Territory relating to the transfer of land such charge may be effected by encumbrance under such Ordinance upon such terms and conditions as the administrator or trustee thinks proper, but no covenant by the encumbrancer shall be implied in any such encumbrance.

(4.) The powers and discretions conferred by this section shall be subject to the control and direction of the Court and the Court may also on application by summons or otherwise make any order which it may deem advisable for the purpose of adjusting the duties and the incidence of the duties payable under this Ordinance.

32. Where by reason of there being no trustee of any settlement or deed of gift or because of the neglect of any administrator or trustee or for any other reason no adjustment of duties are made within a reasonable time, the Court may, upon application by any person interested, by summons or otherwise, make such order as to the adjustment of duties and the incidence of duties and as⁽⁶⁾ the costs of the application and adjustment and for sale or charge or encumbrance of any part of the real or personal property concerned for the purpose of the adjustment and for payment of the costs as is just.

Where duties not adjusted Court may make order.

33.—(1.) In the case of any property given or accruing under a will settlement or deed of gift to an uncertain person or on an uncertain event, duty shall be paid on the net present value of the property as if the same had been given by way of vested remainder to a certain person and such duty shall be assessed on the highest scale applicable on any vesting possible under the will settlement or deed of gift.

How duty ascertained in case of property given to an uncertain person or on an uncertain event.

(2.) Upon such property or any part thereof becoming actually vested in any person who, if he had taken the property by way of vested remainder at the time when the duty became payable, would have been chargeable with a smaller duty than that actually paid, the Registrar, upon being satisfied that such is the case, shall order that the difference between the smaller duty and the duty actually paid with interest on such difference at the rate of three per centum per annum from the time of payment of duty under this section, shall be paid to such person or persons, and upon such order the Treasurer shall pay the amount out of moneys legally available.

34. Where in the opinion of the Registrar any property is of such a nature or so disposed of or circumstanced that the value of the property is not fairly ascertainable under this Ordinance or the regulations or where from the complication of circumstances affecting the value of any property or the assessment or recovery of the duty he thinks it expedient to exercise the power conferred on him by this section, he may compound the duty on the property upon such terms as he thinks fit and may give a discharge to the administrator or trustee or any other person interested in the property upon payment of the duty according to such composition.

Power to compromise duties.

35. If, after any assessment of duty has been made, it is discovered that the duty thereby fixed is too small or if, after a statement has been filed, it is discovered that any net value thereby shown is too small, or if the Registrar is dissatisfied with the statement filed, the person responsible under this Ordinance for filing the statement and paying the duty or the person whose duty, at the time of such discovery, it would be, either with or without

When too little duty paid.

(6) The words "as the costs" appeared in the original Ordinance. The word "to" has now been inserted after the word "as" by the First Schedule of the *Ordinances Reprint and Revision Ordinance 1947* of the Territory of Papua-New Guinea.

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the direction or requirement of the Registrar, to file such statement or pay such duty if not already filed or paid shall, immediately upon such discovery being made and upon being required by the Registrar so to do, amend the statement and shall pay such duty or additional duty as is assessed by the Registrar:

Provided that if such requirement be made by the Registrar after giving his certificate of final approval of the statement, any administrator trustee or other person shall only be liable for duty or additional duty to the extent of any property then under his control or which can be applied by him for the payment of such duty, unless it shall be owing to any fraud or gross negligence on his part that the proper amount of duty was not paid in the first instance in which case he shall be personally liable for the said duty or additional duty.

When too much
duty paid.

36. If after any duty has been paid under this Ordinance it is found that too much duty has been paid, the Registrar upon being satisfied by examination of the parties or otherwise as he thinks fit that too much duty has been paid, shall order that the amount overpaid shall be returned to the person entitled to receive it and upon such order the Treasurer shall pay the amount out of moneys legally available.

No will to be
registered or
admissible in
evidence until
proved.

37. No will or codicil of any person dying after the commencement of this Ordinance shall be registered or be admissible or receivable in evidence except in criminal proceedings or upon application for probate or letters of administration or for an order to the Curator to administer until administration in respect of the estate comprised therein shall have been issued or obtained.

No settlement
or deed of gift
admissible in
evidence except
in criminal
proceedings until
registered.

38. No settlement or deed of gift requiring registration under this Ordinance shall be admissible or receivable in evidence except in criminal proceedings until it has been registered and the certificate of registration has been indorsed thereon.

Certificate of
registration to
be *prima facie*
evidence of
registration.

39. A certificate of registration indorsed on any settlement or deed of gift and purporting to be signed by the Registrar shall be *prima facie* evidence that such settlement or deed of gift has been duly registered under this Ordinance.

Appeal from
Registrar.

40.—(1.) There shall be an appeal by any person interested to the Court in the prescribed manner from or against any assessment order direction decision or act of the Registrar, and the Court may make such order upon the appeal as it thinks just.

(2.) Except for the purposes of such appeal every assessment order direction decision requirement or act of the Registrar under

this Ordinance shall be conclusive against all persons affected thereby.

41.—(1.) Whenever any payment of duty is made under this Ordinance the payment shall be entered in a book to be kept by the Registrar for this purpose and he shall give a receipt therefor.

Registrar to keep book and give receipt for duty.

(2.) The Registrar shall from time to time deliver to any person interested in any property affected by such duty on application to him for any reasonable purpose a certificate in the prescribed form of the payment or that no duty is payable in respect of such property as the case may be.

42. The Administrator in Council may make regulations⁽⁷⁾ not inconsistent with this Ordinance prescribing all things required to be prescribed or necessary or convenient to be prescribed for carrying out or giving effect to this Ordinance and in particular may from time to time make alter and revoke any regulations for the following purposes or any of them that is to say—

Regulations.
Amended by
No. 24 of 1938,
s. 2.

- (a) prescribing the duties of all persons employed in the administration of this Ordinance;
- (b) regulating the security to be given by any such persons;
- (c) prescribing tables and rules for fixing values of any property;
- (d) prescribing forms and contents of statements and modes of adjustment of duties and the incidence of duties under this Ordinance and providing for verification of statements by oath or statutory declaration;
- (e) for the compulsory examination under oath or declaration of persons by or on behalf of the Registrar for obtaining information to aid in carrying out the objects of this Ordinance;
- (f) prescribing penalties not exceeding Two hundred pounds, and, in default of payment, imprisonment for a period not exceeding six months for any breach of the regulations.

Paragraph (f)
added by
No. 38 of 1927,
s. 4.

43. Where the inspection of any deeds or other documents in the office of the Registrar of Titles is required by the Registrar for purposes of this Ordinance the Registrar of Titles shall produce such deeds or documents to the Registrar or any person appointed by him in writing to make such inspection.

Inspection of documents in office of Registrar of Titles.

(7) See the *Succession Duties Regulations*, printed on p. 4710.

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If any person makes default in delivering statement, &c., Court may order same to be done.

44. If any person makes default in delivering any statement or account or in adjusting any duties or the incidence of any duties or in the performance of any duty imposed upon him by this Ordinance the Court may on application of the Registrar or any other person affected thereby order such person to deliver such statement or account adjust such duties or the incidence of such duties or perform such duty.

Making a false statement or fraudulent alteration in a statement a misdemeanour.

45. If any person makes or assists in making any false or fraudulent statement or any fraudulent alteration in any statement required to be made by this Ordinance or the regulations thereunder with intent to evade the payment of duty under this Ordinance or to lessen the amount of duty he shall be guilty of an offence and shall be liable to imprisonment for any period not exceeding three years and to a fine not exceeding One hundred pounds.

Failing or omitting to file statements, accounts, &c., to involve penalty.

46. Any person who—

- (a) fails or neglects to file or amend any statement required to be filed or amended by him under this Ordinance;
- (b) fails or neglects to pay any duty payable by him under this Ordinance; or
- (c) fails or neglects to register any settlement or deed or⁽⁸⁾ gift requiring registration under this Ordinance,

shall be guilty of an offence and shall be liable to a penalty not exceeding Five hundred pounds.

Affidavits.

47. All affidavits or statutory declarations to be made under this Ordinance or the rules or regulations shall be sworn or made before the Registrar notary public or commissioner for taking affidavits in the Central Court⁽²⁾ or justice of the peace.

Legacies to certain public bodies.

48. No duty shall be payable upon any legacy consisting of books prints pictures statues gems coins (not being current coin of the realm) medals specimens of natural history and other specific articles given or bequeathed to or in trust for any institution under the control of the Government or board appointed or partly appointed by the Government in order to be kept and preserved by such institution and not for the purpose of sale.

General jurisdiction of Court under this Ordinance.

49.—(1.) Upon any application to the Court under this Ordinance all such persons as would be necessary or proper parties if such application were made in an action instituted by a creditor for the administration of a testator's or intestate's estate shall be entitled to notice and may be heard, and the Court may order substituted service upon any such person as it thinks fit.

(2) See Section 7A of the *Judiciary Ordinance* 1921-1938.

(8) The word "or" appeared in the original Ordinance. It has now been omitted and the word "of" inserted in its stead by the First Schedule of the *Ordinances Reprint and Revision Ordinance* 1947 of the Territory of Papua-New Guinea.

(2.) For the purpose of any such application the Court may appoint guardians or refer any question to the Registrar as it deems expedient.

(3.) The Court shall, subject to the provisions of this Ordinance, decide any such application upon the same principles as if the order were to be made in an action instituted by creditors to obtain payment of their debts out of the estate of a deceased person, and the Court shall have and may exercise for the purposes of this Ordinance all or any of the powers it now possesses including the power to make rules of practice.

50. All fines and pecuniary penalties for any offence against this Ordinance or the regulations may be recovered before a magistrate in a summary way. Penalties how recovered.

51. In every case of the imposition of a fine or pecuniary penalty under this Ordinance and of the non-payment thereof any magistrate may commit the person making default in payment to gaol for any term not exceeding three months and the imprisonment shall cease on payment of the sum due and the costs of such proceedings as have been taken for the recovery of the fine or penalty. Imprisonment on non-payment of penalties.

THE SCHEDULE.

PART I.

On the estates real and personal of deceased persons—

Where the total value of such estates after deducting all debts—	Duty shall be payable at the rate per cent. of—
Exceeds £200 and does not exceed £300 ..	One pound ten shillings
Exceeds £300 and does not exceed £400 ..	Two pounds
Exceeds £400 and does not exceed £500 ..	Two pounds ten shillings
Exceeds £500 and does not exceed £600 ..	Three pounds
Exceeds £600 and does not exceed £800 ..	Three pounds six shillings and eight pence
Exceeds £800 and does not exceed £1,000 ..	Three pounds thirteen shillings and four pence
Exceeds £1,000 and does not exceed £1,500 ..	Four pounds
Exceeds £1,500 and does not exceed £2,000 ..	Four pounds five shillings
Exceeds £2,000 and does not exceed £2,500 ..	Four pounds ten shillings
Exceeds £2,500 and does not exceed £3,000 ..	Four pounds fifteen shillings
Exceeds £3,000 and does not exceed £3,500 ..	Five pounds
Exceeds £3,500 and does not exceed £4,000 ..	Five pounds five shillings
Exceeds £4,000 and does not exceed £4,500 ..	Five pounds ten shillings
Exceeds £4,500 and does not exceed £5,000 ..	Five pounds fifteen shillings
Exceeds £5,000 and does not exceed £6,000 ..	Six pounds
Exceeds £6,000 and does not exceed £7,000 ..	Six pounds four shillings

WILLS AND INTESTACY—

THE SCHEDULE. PART I.—*continued.*

On the estates real and personal of deceased persons—

Where the total value of such estates after deducting all debts—	Duty shall be payable at the rate per cent. of—
Exceeds £7,000 and does not exceed £8,000 ..	Six pounds eight shillings
Exceeds £8,000 and does not exceed £9,000 ..	Six pounds twelve shillings
Exceeds £9,000 and does not exceed £10,000	Six pounds sixteen shillings
Exceeds £10,000 and does not exceed £11,000	Seven pounds four shillings
Exceeds £11,000 and does not exceed £12,000	Seven pounds eight shillings
Exceeds £12,000 and does not exceed £13,000	Seven pounds twelve shillings
Exceeds £13,000 and does not exceed £14,000	Seven pounds sixteen shillings
Exceeds £14,000 and does not exceed £15,000	Eight pounds four shillings
Exceeds £15,000 and does not exceed £16,000	Eight pounds eight shillings
Exceeds £16,000 and does not exceed £17,000	Eight pounds twelve shillings
Exceeds £17,000 and does not exceed £18,000	Eight pounds sixteen shillings
Exceeds £18,000 and does not exceed £19,000	Nine pounds
Exceeds £19,000 and does not exceed £20,000	Nine pounds ten shillings
Exceeds £20,000	Ten pounds

PART II.

**Amended by
No. 21 of 1923,
s. 3.**

Where the aggregate value of the property, real and personal, passing to the widow and children—	Duty shall be payable at the rate per cent. of—
Exceeds £500 and does not exceed £1,000 ..	Two pounds
Exceeds £1,000 and does not exceed £2,000 ..	Three pounds
Exceeds £2,000 and does not exceed £3,000 ..	Three pounds six shillings and eight pence
Exceeds £3,000 and does not exceed £4,000 ..	Three pounds thirteen shillings and four pence
Exceeds £4,000 and does not exceed £5,000 ..	Four pounds
Exceeds £5,000 and does not exceed £6,000 ..	Four pounds five shillings
Exceeds £6,000 and does not exceed £7,000 ..	Four pounds ten shillings
Exceeds £7,000 and does not exceed £8,000 ..	Four pounds fifteen shillings
Exceeds £8,000 and does not exceed £10,000	Five pounds
Exceeds £10,000 and does not exceed £12,000	Five pounds four shillings
Exceeds £12,000 and does not exceed £14,000	Five pounds eight shillings
Exceeds £14,000 and does not exceed £16,000	Five pounds twelve shillings
Exceeds £16,000 and does not exceed £18,000	Five pounds sixteen shillings
Exceeds £18,000 and does not exceed £20,000	Six pounds
Exceeds £20,000 and does not exceed £24,000	Six pounds four shillings
Exceeds £24,000 and does not exceed £28,000	Six pounds eight shillings
Exceeds £28,000 and does not exceed £32,000	Six pounds twelve shillings
Exceeds £32,000 and does not exceed £36,000	Six pounds sixteen shillings
Exceeds £36,000 and does not exceed £40,000	Seven pounds
Exceeds £40,000 and does not exceed £44,000	Seven pounds four shillings
Exceeds £44,000 and does not exceed £48,000	Seven pounds eight shillings
Exceeds £48,000 and does not exceed £52,000	Seven pounds twelve shillings

Succession Duties Ordinance 1922-1941.

THE SCHEDULE. PART II.—*continued.*

Where the aggregate value of the property, real and personal, passing to the widow and children—	Duty shall be payable at the rate per cent. of—	Amended by No. 21 of 1923, s. 3.
Exceeds £52,000 and does not exceed £56,000	Seven pounds sixteen shillings	
Exceeds £56,000 and does not exceed £60,000	Eight pounds	
Exceeds £60,000 and does not exceed £64,000	Eight pounds four shillings	
Exceeds £64,000 and does not exceed £68,000	Eight pounds eight shillings	
Exceeds £68,000 and does not exceed £72,000	Eight pounds twelve shillings	
Exceeds £72,000 and does not exceed £76,000	Eight pounds sixteen shillings	
Exceeds £76,000 and does not exceed £80,000	Nine pounds	
Exceeds £80,000 and does not exceed £85,000	Nine pounds four shillings	
Exceeds £85,000 and does not exceed £90,000	Nine pounds eight shillings	
Exceeds £90,000 and does not exceed £95,000	Nine pounds twelve shillings	
Exceeds £95,000 and does not exceed £100,000	Nine pounds sixteen shillings	
Exceeds £100,000	Ten pounds.	

PART III.

On all settlements of property both real and personal—

I. Where the person taking the property is a widow, widower, or descendant or ancestor of the settlor and the total value of the property—	Duty shall be payable at the rate per cent. of—
Exceeds £500 and does not exceed £1,000 ..	Two pounds
Exceeds £1,000 and does not exceed £2,000 ..	Three pounds
Exceeds £2,000 and does not exceed £3,000 ..	Three pounds six shillings and eight pence
Exceeds £3,000 and does not exceed £4,000 ..	Three pounds thirteen shillings and four pence
Exceeds £4,000 and does not exceed £5,000 ..	Four pounds
Exceeds £5,000 and does not exceed £6,000 ..	Four pounds five shillings
Exceeds £6,000 and does not exceed £7,000 ..	Four pounds ten shillings
Exceeds £7,000 and does not exceed £8,000 ..	Four pounds fifteen shillings
Exceeds £8,000 and does not exceed £10,000	Five pounds
Exceeds £10,000 and does not exceed £12,000	Five pounds four shillings
Exceeds £12,000 and does not exceed £14,000	Five pounds eight shillings
Exceeds £14,000 and does not exceed £16,000	Five pounds twelve shillings
Exceeds £16,000 and does not exceed £18,000	Five pounds sixteen shillings
Exceeds £18,000 and does not exceed £20,000	Six pounds
Exceeds £20,000 and does not exceed £24,000	Six pounds four shillings
Exceeds £24,000 and does not exceed £28,000	Six pounds eight shillings
Exceeds £28,000 and does not exceed £32,000	Six pounds twelve shillings
Exceeds £32,000 and does not exceed £36,000	Six pounds sixteen shillings
Exceeds £36,000 and does not exceed £40,000	Seven pounds
Exceeds £40,000 and does not exceed £44,000	Seven pounds four shillings
Exceeds £44,000 and does not exceed £48,000	Seven pounds eight shillings
Exceeds £48,000 and does not exceed £52,000	Seven pounds twelve shillings

WILLS AND INTESTACY—

THE SCHEDULE. PART III.—*continued.*

On all settlements of property both real and personal—

I. Where the person taking the property is a widow, widower, or descendant or ancestor of the settlor and the total value of the property—

Duty shall be payable at the rate per cent. of—

Exceeds £52,000 and does not exceed £56,000	Seven pounds sixteen shillings
Exceeds £56,000 and does not exceed £60,000	Eight pounds
Exceeds £60,000 and does not exceed £64,000	Eight pounds four shillings
Exceeds £64,000 and does not exceed £68,000	Eight pounds eight shillings
Exceeds £68,000 and does not exceed £72,000	Eight pounds twelve shillings
Exceeds £72,000 and does not exceed £76,000	Eight pounds sixteen shillings
Exceeds £76,000 and does not exceed £80,000	Nine pounds
Exceeds £80,000 and does not exceed £85,000	Nine pounds four shillings
Exceeds £85,000 and does not exceed £90,000	Nine pounds eight shillings
Exceeds £90,000 and does not exceed £95,000	Nine pounds twelve shillings
Exceeds £95,000 and does not exceed £100,000	Nine pounds sixteen shillings
Exceeds £100,000	Ten pounds

Proviso amended by No. 20 of 1922, s. 3.

Provided that where the person taking is the child or the widow of the settlor the duty shall be charged at one-half the foregoing rates if the total value of the whole of the estate of the deceased in and out of the Territory is under £2,000.

II. Where the person taking the property is a brother or sister or descendant of a brother or sister or by any person in any other degree of collateral consanguinity to the settlor and the total value of the property—

Duty shall be payable at the rate per cent. of—

Exceeds £200 and does not exceed £300 ..	One pound ten shillings
Exceeds £300 and does not exceed £400 ..	Two pounds
Exceeds £400 and does not exceed £500 ..	Two pounds ten shillings
Exceeds £500 and does not exceed £600 ..	Three pounds
Exceeds £600 and does not exceed £800 ..	Three pounds six shillings and eight pence
Exceeds £800 and does not exceed £1,000 ..	Three pounds thirteen shillings and four pence
Exceeds £1,000 and does not exceed £1,500 ..	Four pounds
Exceeds £1,500 and does not exceed £2,000 ..	Four pounds five shillings
Exceeds £2,000 and does not exceed £2,500 ..	Four pounds ten shillings
Exceeds £2,500 and does not exceed £3,000 ..	Four pounds fifteen shillings
Exceeds £3,000 and does not exceed £3,500 ..	Five pounds
Exceeds £3,500 and does not exceed £4,000 ..	Five pounds five shillings
Exceeds £4,000 and does not exceed £4,500 ..	Five pounds ten shillings
Exceeds £4,500 and does not exceed £5,000 ..	Five pounds fifteen shillings
Exceeds £5,000 and does not exceed £6,000 ..	Six pounds
Exceeds £6,000 and does not exceed £7,000 ..	Six pounds four shillings
Exceeds £7,000 and does not exceed £8,000 ..	Six pounds eight shillings
Exceeds £8,000 and does not exceed £9,000 ..	Six pounds twelve shillings

Succession Duties Ordinance 1922-1941.

THE SCHEDULE. PART III.—*continued.*

On all settlements of property both real and personal—

II. Where the person taking the property is a brother or sister or descendant of a brother or sister or by any person in any other degree of collateral consanguinity to the settlor and the total value of the property—

Duty shall be payable at the rate per cent. of—

Exceeds £9,000 and does not exceed £10,000	Six pounds sixteen shillings
Exceeds £10,000 and does not exceed £11,000	Seven pounds four shillings
Exceeds £11,000 and does not exceed £12,000	Seven pounds eight shillings
Exceeds £12,000 and does not exceed £13,000	Seven pounds twelve shillings
Exceeds £13,000 and does not exceed £14,000	Seven pounds sixteen shillings
Exceeds £14,000 and does not exceed £15,000	Eight pounds four shillings
Exceeds £15,000 and does not exceed £16,000	Eight pounds eight shillings
Exceeds £16,000 and does not exceed £17,000	Eight pounds twelve shillings
Exceeds £17,000 and does not exceed £18,000	Eight pounds sixteen shillings
Exceeds £18,000 and does not exceed £19,000	Nine pounds
Exceeds £19,000 and does not exceed £20,000	Nine pounds ten shillings
Exceeds £20,000	Ten pounds

III. Duty at the rate of Ten pounds per cent. on the value of the property taken by a stranger in blood to the settlor or donor.