

WILLS AND INTESTACY—

SUCCESSION DUTIES REGULATIONS.<sup>(1)</sup>

Short title. 1. These Regulations may be cited as the *Succession Duties Regulations*.<sup>(1)</sup>

Definitions. 2.—(1.) In these Regulations, unless the contrary intention appears—

“The Ordinance” or “the Succession Duties Ordinance” means the *Succession Duties Ordinance* 1922-1923,<sup>(2)</sup> as amended from time to time;

“These Regulations” or “the *Succession Duties Regulations*” includes any Regulations amending or in substitution for these Regulations or the *Succession Duties Regulations* which are for the time being in force.

(2.) Any reference to a form in these Regulations shall be read as a reference to a form in the Schedule to these Regulations.

Every administrator to file a statement.

3. The prescribed period for the purpose of section nine of the Ordinance shall be three months.

Form of statement of value of property.

4.—(1.) The statement referred to in section nine of the Ordinance shall be in accordance with Form 1, and shall be verified by the affidavit of the person who, under the provisions of that section, is required to file it.

(2.) The affidavit referred to in the last preceding sub-regulation

(1) The *Succession Duties Regulations* (made under the *Succession Duties Ordinance* 1922-1941) comprise the original *Succession Duties Regulations*, as amended by the other Regulations referred to in the following Table:—

REGULATIONS MADE BY THE ADMINISTRATOR.

Description.	Date on which made by Administrator.	Date on which published in <i>N.G. Gaz.</i>	Date on which came into operation.
<i>Succession Duties Regulations</i>	9.3.1927	15.3.1927	“Forthwith” <sup>(a)</sup> ( <i>N.G. Gaz.</i> of 15.3.1927)
<i>Amending Regulations</i>	24.6.1927	7.7.1927	“Forthwith” <sup>(a)</sup> ( <i>N.G. Gaz.</i> of 7.7.1927)
<i>Amending Regulations</i>	19.1.1928	31.1.1928	1.2.1928 ( <i>N.G. Gaz.</i> of 31.1.1928)

(a) Each of the sets of Regulations to which this note (a) applies stated in their respective introductory parts that they were “to come into operation forthwith.” At the relevant dates in 1927, the *Succession Duties Ordinance* 1922-1941 (under which each of these sets of Regulations were made) made no provision for the publication of regulations, the date on which they were to come into operation, or the meaning of “forthwith”; nor was there at such dates any other Ordinance or regulation of general application providing for these matters.

(2) Now the *Succession Duties Ordinance* 1922-1941.

*Succession Duties Regulations.*

shall be in accordance with Form 2, and shall contain the particulars set out in that form.

5. The certificate of approval referred to in section eleven of the Ordinance shall be in accordance with Form 3.

Form of certificate of approval of statement.

6. For the purpose of the assessment of duties by the Registrar under section twelve of the Ordinance, the Registrar may assess the duty payable in respect of the estate of any deceased person according to the value which he shall find, either upon oral evidence taken upon oath before him or upon affidavits or statutory declarations, to be the value of the property comprised in the estate of the deceased person.

Assessment of duties by Registrar under section 12 of Ordinance.

7. The time referred to in section nineteen of the Ordinance as "prescribed time" shall be three months.

Time within which settlements or deeds of gift must be registered.

8.—(1.) The direction to be made by the Registrar, under section twenty-two of the Ordinance, to a person interested under a settlement or deed of gift, which requires the person interested thereunder to file the statement referred to in that section of the Ordinance, shall be given by notice signed by the Registrar.

Matters connected with filing of statement by person interested under settlement, &c.

(2.) The time referred to in section twenty-two of the Ordinance as "the prescribed time" shall be three months.

(3.) The statement required by section twenty-two of the Ordinance shall specify the particulars of the real and personal property comprised in the settlement or deed of gift, and the value thereof respectively, and shall be verified by the affidavit or statutory declaration of the person who, under the provisions of that section, is required to file it.

9. The certificate of approval referred to in section twenty-three of the Ordinance shall be in accordance with Form 4.

Form of certificate of approval of statement.

10. The Registrar may require any person, who is interested under a settlement or deed of gift, to pay the duty or duties assessed by the Registrar by a notice which—

Payment, under section 24 of Ordinance, of duties assessed by Registrar.

- (a) is signed by the Registrar;
- (b) is addressed to the person interested under the settlement or deed of gift;
- (c) specifies the amount of duty payable in respect of the settlement or deed of gift; and
- (d) requires payment of that duty to be made within twenty-eight days after the service of the notice.

WILLS AND INTESTACY—

Mode of assessment of duty by Registrar under section 26 of Ordinance.

11. In the cases in which he is authorized to do so under section twenty-six of the Ordinance, the Registrar may assess the duty, in respect of any property accruing to any person under a settlement or deed of gift, according to the value which he shall find, either upon oral evidence taken upon oath before him or upon affidavits or statutory declarations, to be the value of that property.

Form of certificate of payment of duty. Ad. by Regs gazetted on 7.7.1927, r. 1.

11A. A certificate of the payment of duty, or a certificate to the effect that no duty is payable, shall, for the purposes of sub-section (2) of section forty-one of the *Succession Duties Ordinance* 1922-1923, (2) be in accordance with Form 5.

Statements filed to specify address for notice.

12. Every statement filed under the provisions of the Ordinance and of these Regulations shall specify an address or place in the Territory, to which notices, which are addressed to the person by whom or on whose behalf the statement is filed, may be posted.

Registrar may summon any person to give evidence. R. 13 sub. by Regs gazetted on 31.1.1928, r. 1.

13.—(1.) For obtaining information to aid in carrying out the objects of the Ordinance the Registrar may, by notice in writing, summon any person to give evidence under oath before him.

(2.) Any person, who has been summoned under the last preceding sub-regulation to give evidence, and who fails to appear without reasonable cause, or refuses to be sworn or to produce documents or to answer questions, shall be guilty of an offence.

Penalty: Two hundred pounds and, in default of payment, imprisonment for six months.

Penalties. Ad. by Regs gazetted on 31.1.1928, r. 2.

14. Any person who commits a breach of these Regulations, shall, where no other penalty is provided, be liable to a fine not exceeding One hundred pounds.

THE SCHEDULE.

FORM 1.

Reg. 4.

TERRITORY OF NEW GUINEA.

“A”

In the Will (or Estate) of (name of deceased), late of (residence), in the Territory of New Guinea, (occupation of deceased), deceased.

This is the paper writing marked “A” referred to in the annexed affidavit of \_\_\_\_\_ sworn this \_\_\_\_\_ day of \_\_\_\_\_ One thousand nine hundred and \_\_\_\_\_ before me

Commissioner for taking Affidavits.

(2) Now the *Succession Duties Ordinance* 1922-1941.

*Succession Duties Regulations.*

*I. Statement of Real and Personal Property and of Debts and Liabilities.*

<i>Assets—</i>	£	s.	d.	£	s.	d.	<i>Debts.</i>	£	s.	d.
<i>Real Estate (a)</i> .. ..										
<i>Personal Estate</i> .. ..										
Land held under any Lease or Licence .. ..										
Rents .. ..										
Crops .. ..										
Live Stock (b) .. ..										
Farming Implements (c) ..										
Carriages, &c. (c) .. ..										
Harness and Saddlery ..										
Furniture and Household Effects (d) .. ..										
Watches, Trinkets, Jewellery, &c. (e) .. ..										
Salary or Wages .. ..										
Pension .. ..										
Compensation on retirement or loss of office .. ..										
Money in Hand or House ..										
Money in Bank on Current Account (f) .. ..										
• Money in Bank on Deposit (f)										
Debentures or Bonds .. ..										
Mortgages .. ..										
Interest on Money, Debenture Bonds, Mortgages, &c., to date of death .. ..										
Life Policies (g) .. ..										
Bonus .. ..										
Shares .. ..										
Dividends .. ..										
Plant, &c. .. ..										
Tools .. ..										
Debts due to the Estate ..										
Interest in Partnership or Business (h) .. ..										
Stock in a Shop or Busi- ness (i) .. ..										
Goodwill .. ..										
Interest in a Deceased Per- son's Estate .. ..							<i>Liabili- ties ..</i>			

(a) Here set out the parcels of the land as in Administration grant, certificate of title, conveyance, &c., together with a description of the improvements thereon and rental (if any).

(b) State number and value of each kind.

(c) Specify and give separate values.

(d) If the value is over £100, a list is required.

(e) Specify and give separate values.

(f) Name of Bank must be given.

(g) Name of Society must be given.

(h) Deed of Partnership is to accompany Statement.

(i) Full signed Stock-sheets are to be sent in signed by the person making the same.

NOTE.—In the foregoing prescribed form of statement, the assets in the personal estate must be set down under the heads above set out. In any case in which no assets exist corresponding to any of the said headings, such heading must nevertheless be set down with the word "Nil" against it. If there are any assets not coming properly under any of the said headings, such assets must be included in the said statement under a special heading describing the same.

**WILLS AND INTESTACY—**

II. *Statement of net present value of any property derived from the deceased person to which any person is beneficially entitled and the relationship (if any) of such person to the deceased person.*

Person beneficially entitled.	Relationship (if any) to deceased.	Net Value.		
		£	s.	d.

III. *Statement of 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.*

Particulars of Property.	Net Value.		
	£	s.	d.

(Signature of Administrator.)

FORM 2.

Reg 4.

**TERRITORY OF NEW GUINEA.**

**AFFIDAVIT VERIFYING STATEMENT OF REAL AND PERSONAL PROPERTY AND OF DEBTS AND LIABILITIES.**

In the Will (or Estate) of (name of deceased) late of (residence) , in the Territory of New Guinea, (occupation of deceased) , deceased.

I, (name of administrator), , of (address) in the Territory of New Guinea, (occupation) , make oath and say as follows:—

1. That the paper writing hereunder annexed marked "A" contains a true statement of all and singular the real and personal property of or to which the abovenamed deceased was at his/her death possessed or entitled, that the values thereof as therein set forth are the true and full values of the several particulars therein mentioned respectively, and that the debts and liabilities therein stated are justly due thereon, and that the balance of therein appearing is the full net value of the said real and personal property.

2. That the said deceased died on the day of One thousand nine hundred and and at the time of his death resided on his own (or rented) property at

*Succession Duties Regulations.*

3. That the said deceased did not at any time make any conveyance or assignment, gift, delivery or transfer of any real or personal property or of any money or securities for money with intent to evade the payment of duty under the *Succession Duties Ordinance 1922-1923*.

4. That the said deceased did not at any time make any conveyance or assignment, gift, delivery or transfer of any property, real or personal, purporting to operate as an immediate gift *inter vivos*, whether by way of transfer, delivery, declaration of trust or otherwise, relating to any property of which property bona fide possession and enjoyment had not been assumed by the donee immediately upon the gift and thenceforward retained by him to the entire exclusion of the deceased of any benefit to him by contract or otherwise.

5. That the said deceased did not make any settlement containing trusts or dispositions to take effect, or which should or might take effect, upon his death.

6. That the said deceased immediately preceding his death did not hold any property whatsoever as a joint tenant.

7. That the said deceased did not at any time transfer, or cause to be vested in himself and any other person jointly, any property of any kind to which he had been absolutely entitled.

8. That the said deceased at the time of his death had not a general power of appointment by deed or will over any property whatsoever.

9. That at the time of his death the said deceased did not nor did any person on his behalf hold in the Territory of New Guinea any life policy payable in any other country, or any mortgage over property situated in any other country, or any debenture or security of any other country or foreign corporation or company, or any scrip for shares in any foreign corporation or company.

10. That the following are the persons or institutions beneficially entitled under the will (or intestacy) of the said deceased and their respective interests thereunder, viz.:—

NOTE.—When the person beneficially entitled is a relative, the degree of relationship must be stated.

11. That the total net value of the said estate to which the widow, or widow and children, or children, is or are entitled does not exceed, in and out of the Territory of New Guinea, the sum of Two thousand pounds.

Sworn at  
in the Territory of New Guinea  
this

day of  
One thousand

nine hundred and  
Before me,

A Commissioner for taking Affidavits.

NOTE.—If, in any of the cases in paragraphs 3, 4, 5, 6, 7, 8, or 9, the contrary be the fact, the deponent should state "Save and except, &c.", and give the full particulars of the asset and the value thereof at the date of death.

FORM 3.

Reg. 5.

TERRITORY OF NEW GUINEA.

*Succession Duties Ordinance 1922-1923.*

CERTIFICATE OF APPROVAL OF STATEMENT OF PROPERTY DERIVED FROM  
DECEASED PERSON.

In the Will (or Estate) of (name of deceased) , late of  
(residence) , in the Territory of New Guinea, (occupation  
of deceased) , deceased.

I, the Registrar of the Central Court of the Territory of New Guinea, hereby  
certify that I have this day examined the Statement of the real and personal  
property and of the debts and liabilities of (name of deceased)  
late of (residence) , in the Territory of New Guinea, deceased,

WILLS AND INTESTACY—

and the necessary papers in support thereof. And I also certify that I do hereby approve the said Statement with the additions, alterations or variations thereof (if any) which have been permitted by me to have been made by the said administrator.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, One thousand nine hundred and \_\_\_\_\_

(Signature of Registrar.)

FORM 4.

Reg. 9.

TERRITORY OF NEW GUINEA.  
Succession Duties Ordinance 1922-1923.

CERTIFICATE OF APPROVAL OF STATEMENT OF PROPERTY IN SETTLEMENT OR DEED OF GIFT.

I, the Registrar of the Central Court of the Territory of New Guinea, hereby certify that I have this day examined the Statement of the particulars and the value of the real and personal property comprised in the Settlement (or deed of gift) made by (name of settlor or donor, as the case may be), or (address) \_\_\_\_\_, in the Territory of New Guinea, in favour of (name of beneficiary or donee, as the case may be), of (address) \_\_\_\_\_, in the Territory of New Guinea, and the necessary papers in support of the said Statement. And I also certify that I do hereby approve the said Statement with the additions, alterations or variations thereof (if any) which have been permitted by me to have been made by the said trustee or person interested under the said settlement or deed of gift, as the case may be.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, One thousand nine hundred and \_\_\_\_\_

(Signature of Registrar.)

FORM 5.

Reg. 11A.

TERRITORY OF NEW GUINEA.  
Succession Duties Ordinance 1922-1923.

CERTIFICATE OF PAYMENT OF DUTY (OR THAT NO DUTY IS PAYABLE, AS THE CASE MAY BE).

In the Will (or Estate) of (name of deceased) \_\_\_\_\_ late of (residence) \_\_\_\_\_, in the Territory of New Guinea, (occupation of deceased) \_\_\_\_\_, deceased.

I, the Registrar of the Central Court of the Territory of New Guinea, hereby certify (a) that the amount of \_\_\_\_\_ pounds of \_\_\_\_\_ shillings \_\_\_\_\_ pence has been paid by \_\_\_\_\_ of \_\_\_\_\_, as the succession duty payable under the Succession Duties Ordinance 1922-1923 in respect of the property of \_\_\_\_\_, deceased, late of \_\_\_\_\_, in the Territory of New Guinea.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, One thousand nine hundred and \_\_\_\_\_

(Signature of Registrar.)

(a) If no duty is payable, in lieu of the words after the word "certify," the following words should be inserted in their stead:—

"that no duty is payable as succession duty under the Succession Duties Ordinance 1922-1923 in respect of the property of \_\_\_\_\_ deceased, late of \_\_\_\_\_, in the Territory of New Guinea.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, One thousand nine hundred and \_\_\_\_\_

(Signature of Registrar.)"

Ad. by Regs gazetted on 7.7.1927, r. 2.