



VICTORIA GOVERNMENT GAZETTE

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WEDNESDAY, JULY 11

[1962

PROBATE DUTY ACT 1962.

At Frankston, the tenth day of July, 1962.

PRESENT:

His Excellency the Lieutenant-Governor of Victoria.
Mr. Porter | Mr. Thompson.

REGULATIONS.

IN pursuance of the powers conferred by section 41 of the *Probate Duty Act* 1962 His Excellency the Lieutenant-Governor of the State of Victoria by and with the advice of the Executive Council thereof makes the following Regulations:—

1. These Regulations may be cited as the Probate Duty Regulations 1962. Citation.
2. The Probate Duties Rules 1956 published in the *Government Gazette* on Repeal. the 16th day of May, 1956 are hereby repealed.
3. In these Regulations unless inconsistent with the context or subject- Interpretation. matter "Act" means the *Probate Duty Act* 1962.
4. The time referred to in section 11 of the Act as "the prescribed time" Time for filing statements. shall be three months from the date of death of the deceased.
5. The statement required by section 11 of the Act and the statutory Form of statements, &c. declaration verifying it—
 - (a) where the deceased died before the commencement of the Act shall be in the form prescribed by the Probate Duties Rules in force at the time of the death and where the deceased died on or after the commencement of the Act shall be in the form contained in the First Schedule to these Regulations;
 - (b) shall be completed in accordance with the directions given in the form with all necessary particulars entered under each heading of the statement; and
 - (c) shall be accompanied by a copy of the Will (if any) of the deceased certified to be a true copy thereof.
6. A request under section 11 (5) of the Act shall be in the form contained Request for interim assessment. in the Second Schedule to these Regulations and shall be completed with all the particulars referred to therein.
7. There shall be exempt from the operation of section 14 of the Act— Exemptions from section 14.
 - (a) so much of the aggregate amount or value of any benefit payable under a scheme or schemes of superannuation retirement benefit or pension and required by section 9 (1) of the Act to be allowed as a deduction from the estate of a deceased person as is payable under the scheme or schemes by regular periodical payments in

the first year after the death of the deceased and one half of so much of that aggregate amount or value as is payable under the scheme or schemes by way of a lump sum;

- (b) in the case of estates of persons dying before the commencement of the Act, land subject to the *Transfer of Land Act 1958* and money on current account;
- (c) in the case of estates of persons dying on or after the commencement of the Act, money on current account with any one or more persons or corporations not exceeding in the aggregate £100.

Fees.

8. The fees payable under section 15 of the Act shall be as follows :—

- (a) For every inspection of (including the taking of copies or extracts from) a filed statement—for each hour or part of an hour occupied—5s.
- (b) For every certificate of the final balance and of the duty payable and of the assets and debts and for every certificate that a copy of or an extract from a statement is a true copy or extract—10s.
- (c) For preparing any certificate, copy of statement or extract—10s. in addition to the fee provided in paragraph (b), plus 3s. for each folio of 72 words.
- (d) For production of each statement in Court, or before persons acting judicially—£2.
- (e) For every photostat copy of a statement or of an extract from a statement—5s. for each foolscap sheet.

Certificate of filing of statement.

9. Where a statement is filed in the office of the Commissioner which is in the form set out in the First Schedule to these Regulations and appears to the Commissioner or an officer authorized by him to comply with the provisions of section 11 of the Act the Commissioner or an officer authorized by him may for the purposes of section 84 of the *Administration and Probate Act 1958* endorse on the probate or letters of administration a certificate that the statements of the estate of the deceased person have been filed in the office of the Commissioner in accordance with the provisions of the Act.

Prepayment of duty.

10. The statement in writing to be lodged under section 39 of the Act for each individual prepayment shall contain the following particulars:—

- (a) The full name of the payer.
- (b) The full address of the payer.
- (c) The present occupation of the payer.
- (d) The age of the payer at date of making the prepayment.
- (e) The date of the prepayment.
- (f) The amount of the prepayment.
- (g) The dates and amounts of any previous prepayments.
- (h) The signature of the payer.

FIRST SCHEDULE.

1

PROBATE DUTY ACT

No. 19

- (a) Will or intestate estate. If will, supply a certified copy thereof.
- (b) Name of deceased.
- (c) Residence.
- (d) Occupation of deceased.

IN THE(a)

of(b)

late of(c)

in the State of

(d)

deceased.

Name and address for service of notices

- (e) I or We, names, postal addresses and occupations of administrator or administrators.

(e)

in the State of

do solemnly and

sincerely declare :—

1. That the Statement of Assets and Deductions annexed contains a true statement of all and singular the REAL AND PERSONAL PROPERTY of or to which the above-named deceased was at the time of his death possessed or entitled and property which under the Probate Duty Act is deemed to form part of the Estate and all amounts which under the said Act are required to be included in the Final Balance, 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 therein stated are justly due thereon, and that the balance of therein appearing is the full net value of the said property and amounts.

- (f) State whether married, bachelor, spinster, widower, widow, divorcee, or minor.

2. That the said deceased who died on the

day of

one thousand nine hundred and

aged years was(f)

and resided on(g)

property.

- (g) e.g., "rented" or "his own," "his wife's," "jointly owned."

The deceased was domiciled in(h)

- (h) State or country.

3A. That immediately prior to his death the deceased followed the occupation of(i)
and was employed by(j)

- (i) Indicate nature of occupation.

3B. That the deceased retired on but previously followed the occupation of(i)

- (j) Strike out if not applicable.

4. That in the event of the discovery of any additional assets or amounts which should be included in the Final Balance or any excess in the amount claimed as an allowable deduction which would render further duty payable I/We will advise the Commissioner of Probate Duties and will pay any further duty found to be payable.

5. That the following are the persons or institutions beneficially entitled under the will (or intestacy) of the said deceased or entitled to the property which is deemed to form part of the estate or who receive or will receive the benefit of the amounts included in the Final Balance under section 8, and their respective interests thereunder, viz.:—

- (k) The dates of birth of Annuitants, Life Tenants and children under 21 years of age must be stated.

Name of Beneficiary (k).	Relationship to Deceased (l).	Particulars and Value of Interest under Will or Intestacy or distribution of Notional Estate.

- (l) If it is claimed that the share passing to a wholly dependent widowed mother or wholly dependent adult child should be assessed under Para. 1 (a) of the First Schedule state the grounds for the claim that the beneficiary was wholly dependent upon the deceased.

(Para. 5 of First Schedule).

If children are over 21 years of age state "Adult".

And I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of an Act of Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

- (m) Declaration to be made before a Justice of the Peace or any person with authority under Section 120 of the Evidence Act 1958.

DECLARED(m) at in the State of Victoria }
this day of One }
thousand nine hundred and

Before me,
Signature and Title of person before whom declaration is made.

DECLARED(m) at in the State of Victoria }
this day of One }
thousand nine hundred and

Before me,
Signature and Title of person before whom declaration is made.

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PROBATE DUTY ACT

PLEASE READ SIDE NOTES AND INSTRUCTIONS FOR COMPLETING THIS FORM

IN THE _____ of _____

STATEMENT OF ASSETS AND DEDUCTIONS

In this statement which is prescribed under Section 11 of the *Probate Duty Act 1962*, the value or amount must be entered against the headings set out. If the space is insufficient a schedule showing full particulars should be attached. If there is no asset corresponding to any one of the headings set out, the word NIL must be inserted against that heading beside, but not in, the money column.

ASSETS

PART I.—REAL PROPERTY IN VICTORIA		VALUE. £ s. d.	For Office Use Only.
<p>Set out the parcels of the land as per Crown Grant, certificate of title, conveyance, &c., with a description of the improvements thereon, rental (if any), municipal and land tax values, and, if valued by a person holding a certificate from the Valuers Qualification Board, a copy of his valuation MUST be attached.</p> <p>State location of title, if held for safe custody or by way of security, quoting Volume and Folio numbers.</p>	1. Real Property in Victoria possessed by the deceased at the time of his death		
	2. Real Property deemed to be part of the Estate of the deceased as per Part IV. of this statement		
	3. TOTAL REAL PROPERTY IN VICTORIA		
PART II.—PERSONAL PROPERTY IN VICTORIA			
<p>4. Supply particulars of land and name of lessor. State how valuation is arrived at.</p> <p>5. Indicate property. State rental and period for which accrued.</p> <p>6. Name of Society and Policy Number to be stated.</p> <p>8. (a) State account number, name, and location of bank.</p> <p>8. (b) State name and location of bank.</p> <p>8. (c) State name and location of bank, principal, rate per cent., due date and period of deposit.</p>	4. Land held under any Lease or Licence		
	5. Rent accrued to date of death (supply list)		
	6. Life Policies (a) Amount assured. (b) Bonuses. £ £		
	7. Money on hand or in house		
	8. Money in Bank— (a) Savings Account including accrued interest		
	(b) Current Account including accrued interest		
	(c) Fixed Deposit including accrued interest		
	Carried forward		

ASSETS—*continued*

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PART II.—PERSONAL PROPERTY IN VICTORIA— <i>continued</i>		VALUE. £ s. d.	For Office Use Only.
	Brought forward		
<p>9. Name of mortgagor and particulars of property mortgaged. If registered, state mortgage number.</p>	<p>9. Mortgages including accrued interest</p> <p>(a) Registered</p> <p>(b) Unregistered</p>		
<p>10. Supply list with location, description, face value, rate of interest, due date and market value, and state whether or not under seal. State whether debentures, bonds or inscribed stock.</p>	<p>10. Debentures, Bonds and Inscribed Stock including accrued interest</p>		
<p>11. Supply list showing amounts and nature of debts. Details of contracts of sale are required.</p>	<p>11. Debts due to the deceased—</p> <p>(a) On Contracts of Sale</p> <p>(b) Specialty Debts</p> <p>(c) Other Business Debts</p> <p>(d) Other Private Debts</p>		
<p>12. (a) State name of company, number of shares, type of shares, value per share, and rate of dividend for Preference Shares.</p> <p>12. (b) Where the shares are quoted ex. div. on stock exchange, dividends declared must be included.</p>	<p>12. (a) Shares</p> <p>(b) Dividends uncollected at date of death</p>		
<p>13. Supply list and values and report of valuer (if any).</p>	<p>13. Furniture and Household Effects</p>		
<p>14. Supply list and values and report of valuer (if any).</p>	<p>14. Watches, Jewellery and Personal Chattels not included elsewhere</p>		
<p>15. Supply list and values. State year of manufacture and type of motor vehicle.</p>	<p>15. Motor Cars, Trucks and Other Vehicles</p>		
<p>16. State type, acreage, and period of growth.</p>	<p>16. Crops</p>		
<p>17. (a) State details of advances paid since date of death and give estimate of expected future advances.</p> <p>17. (b) State number of bales or weight.</p> <p>17. (c) State number of cases and estimate value.</p>	<p>17. (a) Number and Value of Bushels in each Wheat, Barley or Oat Pool</p> <p>(b) Wool on hand and/or in Store</p> <p>(c) Fruit on hand and/or in Store</p>		
<p>18. State age, number, and market value of each class. If cattle, state whether fat or store; if sheep, state whether in wool or shorn.</p>	<p>18. Livestock</p>		
<p>19. Supply list and values.</p>	<p>19. Farming Implements and Plant, including Harness and Saddlery</p>		
	Carried forward		

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ASSETS—continued

PART II.—PERSONAL PROPERTY IN VICTORIA—continued		VALUE. £ s. d.	For Office Use Only.
	Brought forward		
20. Supply inventory and state value of each item of plant, machinery and equipment.	20. Plant, Machinery and Equipment		
21. State from whom due and what payment represents, e.g. in lieu of long service leave, &c.	21. Salary, Wages, Commissions or Pension accrued to date of death or payment due in lieu of leave or other benefit		
22. Supply inventory and value of items.	22. Stock in Shop or Business		
23. If deceased was in business, supply balance-sheets and trading and profit and loss accounts for three years prior to death and details of calculation of value.	23. Goodwill		
24. Supply balance-sheet and statement showing calculation of deceased share. State name and date of death of deceased person.	24. Interest in Deceased Person's Estate		
25. Supply partnership agreement and balance-sheet at date of death, showing deceased's share. State if partnership assets are registered in the names of the partners.	25. Interest in a Partnership Business		
26. Section 39, Act 6890. State dates and amounts of payments.	26. Prepayments of Probate Duty		
27. Supply particulars.	27. Other Personal Property in Victoria not coming under the above headings		
	28. Personal property deemed to be part of the Estate of the deceased and amounts which are required to be included in the Final Balance as per Part IV. of this Statement		
	29. TOTAL OF PERSONAL PROPERTY IN VICTORIA AND AMOUNTS TRANSFERRED FROM PART IV. OF THIS STATEMENT		

PART III.—PROPERTY HELD OUTSIDE VICTORIA INCLUDING NOTIONAL ESTATE AND AMOUNTS REQUIRED TO BE INCLUDED IN THE FINAL BALANCE (OR WHICH WOULD BE REQUIRED TO BE INCLUDED IN THE FINAL BALANCE IF DECEASED WAS DOMICILED IN VICTORIA)

<p>Give full particulars and state the basis of valuation of each item.</p> <p>On application and production of a Certificate from the <i>ex</i> Victorian taxing authority setting out assets and debts disclosed and duty paid thereon, a refund of duty in accordance with Section 34 of Act No. 6890 will be made.</p>	<p>A. Where deceased was domiciled in Victoria—</p> <p>Personal Property outside Victoria together with property which is deemed to form part of the estate and amounts required to be included in the Final Balance (as per Schedule No.)</p>		
	TOTAL		
<p>See Para. 2 of First Schedule. Furnish a detailed statement showing assets and debts at values passed for duty by the <i>ex</i> Victorian taxing authority; also schedule showing variations necessary to comply with Probate Duty Act.</p>	<p>B. Where deceased was domiciled outside Victoria—</p> <p>Real and Personal Property outside Victoria together with property, which would be deemed to form part of the Estate and amounts which would be required to be included in the Final Balance if situated in Victoria (as per Schedule No.)</p>		
	TOTAL		

INSTRUCTIONS FOR COMPLETING PART IV

1. Gifts made by the deceased are, in general, to be included in paragraphs 1, 2 or 3, at the value at the date of death, of the property which at that date is identical with or which represents or has been substituted for the property disposed of by the deceased.

In particular, any gift arising out of the issue of shares or debentures by a company otherwise than for full consideration while the company was controlled by the deceased, and any dividends declared or interest payable in respect of such shares or debentures, is to be included in paragraph 2 (a).

2. Beneficial interests in property held as a joint tenant are to be included in paragraph 4. Note deduction 1 (c) in Deductions from Gross Estate.

3. Superannuation and similar benefits are, in general, to be included in paragraph 10. Benefits which may not be enforceable by the beneficiary are to be included in paragraph 13. Note deductions allowed under Section 9 of the Probate Duty Act are to be shown in paragraph 1 (b) of Deductions from Gross Estate.

4. Property which, under any agreement to which the deceased was a party, may be transferred or purchased after his death at a price less than its full value, is to be included in paragraph 11 at the amount by which the full value of the property exceeds the consideration. Note Section 17 (3) of the Probate Duty Act.

The property at its agreed price or the consideration paid will as a rule form part of the personal estate.

5. Property disposed of by a third party, on or after the death of the deceased, voluntarily in recognition of services rendered by the deceased as an employee (e.g., Long Service Leave if not included under Item 11 or 21 as a Debt Due) and benefits provided by a third party, who has been paid by the deceased to provide them, are to be included in paragraph 12.

6. Insurance policies which are not the personal property of the deceased are to be included as follows :—(but see sub-para. (d) in respect of policies expressed without reservation to be for the benefit of the spouse or children of the deceased) :—

(a) Policies in which the deceased had an interest within three years immediately prior to death are to be included in paragraph 16 (i) at the full amount payable.

(b) Policies, the premiums on which were wholly paid or provided by the deceased are to be included in paragraph 16 (ii).

(c) Policies, part of the premiums on which were paid or provided by the deceased, are to be included in paragraph 17.

The amounts to be included for policies coming within (b) or (c) immediately above will, where applicable, be NIL if the total amount payable under the policy or policies is £1,000 or less, and if the total amount payable is more than £1,000, the amount to be included will be that proportion of the total amount payable under the policy or policies which the premiums paid or provided by the deceased within three years immediately prior to his death bear to the total premiums paid or provided in respect of the policy or policies.

(d) The total amount of any premiums paid or provided by the deceased within three years immediately prior to his death in respect of the following policies which are otherwise not subject to duty :—

(i) A policy or policies effected under Section 94 of the Life Insurance Act, in which policy or policies deceased retained no interest within three years immediately prior to his death or—

(ii) A policy or policies effected by his spouse on his life and expressed to be for the benefit of his spouse and/or children—

is to be included in paragraph 18.

7. Any other notional estate not coming within any of the above paragraphs is to be included in its appropriate paragraph among the paragraphs not mentioned above.

PART IV.—NOTIONAL ESTATE IN VICTORIA (WHICH INCLUDES PROPERTY DEEMED TO BE PART OF THE ESTATE OF THE DECEASED) AND AMOUNTS REQUIRED BY SECTION 8 TO BE INCLUDED IN THE FINAL BALANCE		Real Property.			Personal Property.			For Office Use Only.
		£	s.	d.	£	s.	d.	
<p>The relationship to the deceased of the persons benefiting under any item in this part should be stated. Do not extend Item 1 (b).</p> <p>Section 7 (1) (d). Under the Probate Duty Act, the property referred to in Items 1, 2, and 3 is (subject to certain provisos) deemed to be a gift <i>inter vivos</i> wherever the property was situated at the time of the death of the donor and whether or not at the time of the death of the donor it was still the property of the donee or was still in existence.</p>	<p>1. Property the subject matter of any gift <i>inter vivos</i> by the deceased made within three years immediately before the death of the donor—</p> <p>(a) Gifts aggregating £100 or more in value to any one person (as per Schedule No.)</p> <p>(b) Gifts aggregating less than £100 to any one person £ (as per Schedule No.)</p>							
	<p>2. Property the subject matter of any gift <i>inter vivos</i> made by the deceased at any time—</p> <p>(a) Where in relation to such property <i>bona fide</i> possession and enjoyment was not assumed by the donee more than three years before the death of the deceased and during the period of three years immediately before his death retained to the entire exclusion of the donor or of any benefit to the donor by contract or otherwise (as per Schedule No.)</p>							
Carried forward								

PART IV.—NOTIONAL ESTATE IN VICTORIA (WHICH INCLUDES PROPERTY DEEMED TO BE PART OF THE ESTATE OF THE DECEASED) AND AMOUNTS REQUIRED BY SECTION 8 TO BE INCLUDED IN THE FINAL BALANCE—continued

	Real Property.			Personal Property.			For Office Use Only.
	£	s.	d.	£	s.	d.	
	Brought forward						
Section 7 (1) (d)—continued.	<p>(b) Where the donor after the date being three years before his death retains or has any interest in the property or any right, whether enforceable or not, to any beneficial interest or benefit in the property or any right or power which may restrict the enjoyment of the gift by the donee (as per Schedule No.)</p> <p>(c) Where the donor after a date being three years before his death has or retains any right, whether enforceable or not, to any payment which is referable to or which is associated with the gift (as per Schedule No.)</p>						
Particulars of property and terms of sale should be stated.	3. Property the subject matter of any disposition made by the deceased for any consideration other than full consideration in money or money's worth, within three years immediately before the death of the donor or at any time if the deceased retained an interest therein or from which the deceased was not entirely excluded within three years of his death (as per Schedule No.)						
Item 4. Full description as per Certificate of Title is required for Section 14 Certificate. State name of survivor and relationship to deceased. If the joint tenancy was created within the three years prior to date of death, forward documentary proof of the survivor's contributions.	4. The beneficial interest held by the deceased person immediately prior to his death in any property as joint tenant or joint owner with any other person or persons (as per Schedule No.)						
Item 5—Section 7 (1) (f).	5. Property over or in respect of which the deceased had at the time of his death a general power of appointment (as per Schedule No.)						
Item 6—Section 7 (1) (g).	6. Property the subject matter of a <i>donatio mortis causa</i> made by deceased (as per Schedule No.)						
Item 7—Section 7 (1) (h). Section 7 (1) (k).	7. Property the subject matter of any settlement made by the deceased to take effect, or which may take effect on or after his death, or wherein he retained any interest which was surrendered or terminated within three years of his death (as per Schedule No.)						
Item 8—Section 7 (1) (i).	8. Beneficial interest in any property which the deceased held immediately prior to his death, which beneficial interest, by virtue of any disposition made by him (whether before or after the commencement of this Act) passed or accrued on or after his death to or devolved on or after his death upon any other person (as per Schedule No.)						
Section 7 (1) (j).	9. Property of which immediately prior to his death the deceased was (whether with the concurrence of some other person or not) competent to dispose, otherwise than in a purely fiduciary capacity (other than property included elsewhere in this Statement), (as per Schedule No.)						
Section 7 (1) (l) and Section 7 (5).	<p>10. Annuity or other interest purchased or provided—</p> <p>(a) by or on behalf of the deceased either by himself alone or in concert or by arrangement with any other person ; or</p> <p>(b) by or on behalf of any person in concert or arrangement with the deceased ; or</p> <p>(c) by any person who at any time was the employer of the deceased or who was acting on behalf of or in concert or arrangement with the employer—</p> <p>to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the deceased (as per Schedule No.)</p>						
	Carried forward						

PART IV.—NOTIONAL ESTATE IN VICTORIA (WHICH INCLUDES PROPERTY DEEMED TO BE PART OF THE ESTATE OF THE DECEASED) AND AMOUNTS REQUIRED BY SECTION 8 TO BE INCLUDED IN THE FINAL BALANCE—<i>continued</i>		Real Property.			Personal Property.			For Office Use Only.
		£	s.	d.	£	s.	d.	
	Brought forward							
Section 7 (1) (m), Section 7 (6) and Section 17 (3).	11. Any property transferred to or acquired by a purchaser or transferee under an agreement made by the deceased at any time providing for the transfer or acquisition on or after death to the extent that the value of the property exceeds the value of any consideration paid to the deceased or to his legal personal representative (as per Schedule No.)							
Section 7 (1) (n).	12. Any property disposed of by any person on or after the death of the deceased— (a) under any disposition made voluntarily in recognition of services rendered by the deceased as an employee of that person or as an employee of any other person (as per Schedule No.) ; (b) under the terms of any agreement made by the deceased for valuable consideration given by him (as per Schedule No.)							
Section 8 (1) (a).	13. An amount equal to— (a) the value of any benefit which accrues to any person ; or (b) the amount payable to any person— on or after the death of the deceased by the operation of or pursuant to any agreement entered into or disposition made by the deceased or by the operation of or pursuant to the memorandum articles or rules of any body association scheme fund or plan in which the deceased was a member or participant (as per Schedule No.)							
Section 8 (1) (b).	14. Where the value of any property owned by the deceased at the date of his death or at any time within the period of three years prior to his death has been directly or indirectly diminished and the value of any property of any other person has been increased pursuant to or by operation of any agreement, contract, obligation, engagement, transaction entered into or act done or omitted to be done by or on behalf of the deceased—an amount by which the value of the property of the deceased was at the date of his death diminished (other than any amount included elsewhere in this Statement) (as per Schedule No.)							
Section 8 (1) (c).	15. Where any shares or debentures which form or are deemed to form part of the estate of the deceased have been varied so as to decrease the value of the shares or debentures—an amount equal to the difference between the value that the shares or debentures would have had on the death of the deceased if the variation had not been made and the actual value of the shares or debentures at the date of death of the deceased (as per Schedule No.)							
Section 8 (1) (d).	16. An amount equal to the amount payable under a policy of insurance, effected on the life of the deceased, which does not form part of the estate of the deceased— (i) where the deceased at any time within the three years before his death had an interest in the policy (as per Schedule No.) ; or (ii) where the premiums on such policy were wholly paid or provided by the deceased (as per Schedule No.)							
Section 8 (1) (e).	17. An amount equal to the proportion of the amount payable under a policy of insurance effected on the life of the deceased (which does not form part of the estate of the deceased) that the premiums paid or provided by the deceased bore to the total premiums paid or provided under the policy (as per Schedule No.)							
	Carried forward							

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PART IV.—NOTIONAL ESTATE IN VICTORIA (WHICH INCLUDES PROPERTY DEEMED TO BE PART OF THE ESTATE OF THE DECEASED) AND AMOUNTS REQUIRED BY SECTION 8 TO BE INCLUDED IN THE FINAL BALANCE—continued

	Real Property.	Personal Property.		For Office Use Only.
		£	s.	
	Brought forward			
Section 8 (3) (a). See Instruction 6 (d) on page 5.	18. The total amount of premiums paid or provided by the deceased during the three years prior to his death where a policy of insurance on the life of the deceased has been effected by the deceased or by his spouse and expressed to be for the benefit of his spouse and/or children and no interest vested or contingent was held or retained in such policy by the deceased (as per Schedule No.)			
	Transferred to Part I.—Item 2			
	Transferred to Part II.—Item 28			

DEDUCTIONS FROM GROSS ESTATE

	VALUE.			For Office Use Only.
	£	s.	d.	
<i>Note.—</i> Sec. 10 (4) of Act 6890 provides— <i>inter alia</i> —“No allowance as a deduction shall be made for . . . any debt where there is a right of reimbursement. . . .” Under Section 10 (2) (a) funeral, burial or cremation expenses incurred not exceeding £80 are allowable deductions. Commonwealth Income Tax under Section 101A is allowable provided such income is included in this statement as an asset. Debts charged on real estate situated outside Victoria are not deductible. CLAIMS BY RELATIVES OR BENEFICIARIES MUST BE SUPPORTED BY INDEPENDENT DOCUMENTARY EVIDENCE. Section 9 (1) (a), (but note Section 9 (3)).	1. Where deceased was domiciled in Victoria—			
	(a) Debts applicable to assets in Victoria			
	(b) The aggregate amount payable under <i>bona fide</i> superannuation or pension schemes to the widow, child under 21 years or to any person wholly dependent on the deceased, or the value applicable in accordance with the Second Schedule (whichever is less)			
Section 10 (1) (a) (ii).	(c) An amount equal to the beneficial interest of the deceased in any property used as the principal matrimonial home jointly held or owned by deceased and his spouse or £7,500 of that amount (whichever is less)			
Section 10 (1) (a) (iii).	(d) An amount equal to any payment in lieu of long service leave included in the gross estate or £500 (whichever is less)			
	TOTAL DEDUCTIONS FROM VICTORIAN ASSETS			
	2. Where deceased was domiciled in Victoria—			
	Debts applicable to Personal Property outside Victoria			
	3. Where deceased was domiciled outside Victoria—			
	(a) Debts not otherwise claimed			
Funeral, burial, cremation and testamentary expenses are NOT allowable deductions from <i>ex</i> Victorian domiciled estates.	(b) The aggregate amount payable under <i>bona fide</i> superannuation or pension schemes			
Section 9 (1) (b).				
	TOTAL DEDUCTIONS FROM EX-VICTORIAN ASSETS			

SUMMARY OF ESTATE

Real Property in Victoria	£
Personal Property in Victoria	£
Total Assets in Victoria	£
Less Deductions applicable to Victorian Property	£
Net Estate in Victoria	£
Where Deceased was Domiciled in Victoria—	
Personal Property outside Victoria	£
Less Deductions Applicable to such Property	£
Net Personal Estate outside Victoria	£
BALANCE FOR DUTY £	
Where deceased was domiciled outside Victoria (for purpose only of calculating duty)—	
Real and Personal Property outside Victoria (including Notional Estate)	£
Less Deductions not otherwise claimed	£
Net Estate outside Victoria	£
Net Estate in Victoria	£
TOTAL ESTATE £	

Signature.....

Signature.....

This is the Statement of Assets and Deductions produced and shown to.....
at the time of making his Statutory Declaration before me this.....day
 of.....19.....

Signature and Title of person before whom declaration is made.

GENERAL

1. Quick Succession Claims—Section 22 :—State full name and date of death of the Predecessor, his relationship to the deceased, and indicate the assets declared in the deceased's estate which are identifiable with or have been substituted for those assets received from the Estate of the Predecessor. Forward a copy of the Distribution Account in the Predecessor's Estate.
2. Section 14.—Where assets or documents are held for safe custody, their location should be stated. If deceased had a Safe Deposit box or packet at the premises in Victoria of any bank or other body corporate or unincorporate, supply two lists of the contents of the box or packet, such lists to be signed by a representative of the bank or other body, and the administrator of the estate.
3. Where a claim is made under Section 23 that deceased died on active service or as a result of injuries received or disease contracted on active service, a Certificate from the Repatriation Department is required.
4. Gifts on which Victorian Stamp Duty has been paid—Forward a "Certificate for Probate Office" issued by the Comptroller of Stamp Duties.

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The Final Balance is £	The Final Balance is £
The Duty Payable is £	The Duty Payable is £
Duty previously Paid £	Duty previously Paid £
Further Duty Payable £	Further Duty Payable £
Refund Due £	Refund Due £
Received £	Received £
Checked and Issued.....	Checked and Issued.....
Cash Register Operator.....	Cash Register Operator.....
Accountant.....	Accountant.....
Refund Due £	Refund Due £
Refund A/c. to Treasury / /	Refund A/c. to Treasury / /
The Final Balance is £	The Final Balance is £
The Duty Payable is £	The Duty Payable is £
Duty previously Paid £	Duty previously Paid £
Further Duty Payable £	Further Duty Payable £
Refund Due £	Refund Due £
Received £	Received £
Checked and Issued.....	Checked and Issued.....
Cash Register Operator.....	Cash Register Operator.....
Accountant.....	Accountant.....
Refund Due £	Refund Due £
Refund A/c. to Treasury / /	Refund A/c. to Treasury / /

SECOND SCHEDULE.

REQUEST FOR ISSUE OF INTERIM ASSESSMENT UNDER SECTION 11 (5)
OF THE PROBATE DUTY ACT 1962.

To The Commissioner of Probate Duties,
179 Queen Street,
Melbourne.

Estate of

As administrator(s) or the person(s) liable to pay the duty in the above-mentioned estate, I/we hereby request the issue of an interim assessment under section 11 (5) of the *Probate Duty Act 1962*.

The following particulars of the estate are supplied:—

Full name of deceased:
Address of deceased:
Occupation:
Date of death:
Date of lodgement of statement:
Address for service of notices:
Signature of Applicant(s)
Address:
Date:

And the Honorable Henry Edward Bolte, Her Majesty's Treasurer for the State of Victoria, shall give the necessary directions herein accordingly.

N. G. WISHART,
Clerk of the Executive Council.