

(No. 47.)



1867.

T A S M A N I A.

S U C C E S S I O N D U T I E S.

REPORT OF COMMISSIONER.

Laid upon the Table by the Colonial Treasurer, and ordered by the House to be printed, 17 September, 1867.



Succession Duties Office, 14th September, 1867.

SIR,

IN obedience to the Order of the Legislative Council, I have now the honor to present to you the following Report:—

Since the 1st January last, when I assumed office as Commissioner, accounts have been rendered in fourteen estates; and the duties thereon, amounting to £293 5s. 9d., have been settled and paid into the Treasury.

Copies of thirty-three wills and twelve letters of administration have been received from the Supreme Court Office; and where duty appeared to be chargeable repeated notices have been sent to the executors and administrators, requiring them to furnish accounts of the estates of the deceased persons. Up to the present time, however, these notices have not been generally attended to, and the accounts have been furnished in fourteen cases only.

The total amount of personalty sworn to in the wills, &c., and received by my predecessor and myself from the 1st January, 1866, to 31st July, 1867, is £155,270. Out of this, duty has been paid on £8280 only, leaving £146,990 to be accounted for. How much of this sum will be liable to Succession Duty I am unable to say, until upon receipt of the executors' accounts I am put in possession, first, of the proportion left to the widows of the deceased; and, next, of the amount of debt justly chargeable against it: but, so far as I can form any judgment, I am of opinion that at least one-half must be deducted on those accounts, and that the duty payable will not exceed £1000.

Under these wills and letters there has unquestionably been a succession to a large amount of landed property; but in the absence of the proper accounts it is utterly impossible for me to determine the value of it, or the amount of duty which may accrue therefrom. The area and value per acre of the land, and of the houses, buildings, or other improvements thereon, must be ascertained, possibly by sworn valuers, before the gross value of any succession to real property can be fixed; and when that has been done, the mortgages or other liens upon it must still be found out and deducted before the nett amount liable to duty can be known.

Before, moreover, the duty can be calculated, the precise age of the successor or successors must be given, and the degree of consanguinity, which is often not stated in the wills, ascertained. All these particulars can only be furnished from the forms provided by the Act when properly filled in by the responsible persons; and in the absence of these, if I were to attempt to give any estimate of the amount of duty now payable on landed property, I should simply mislead both the Government and the Parliament.

The reasons why those accounts have not been yet furnished, as in many cases they undoubtedly ought to have been, are, in my opinion, twofold. First, the difficulty which both executors and their solicitors experienced in settling the value of the successions, and making out the necessary forms; and secondly, the anticipation which prevailed that the Succession Duties Act would be so retrospectively repealed as to relieve successors from the payment of any duty whatever under it. If this impression should be dispelled by the action of the Legislature, I feel persuaded that the accounts will be rendered without further delay; and, for my part, I shall be prepared when once the matter is settled to enforce the Act without further hesitation against any one who neglects to furnish them.

I append copies of the notices sent to executors, &c.,

And have the honor to be,

Sir,

Your obedient Servant,

W. TARLETON, *Commissioner of Succession Duties.*

The Honorable the Colonial Treasurer.

Succession Duties Office, Hobart Town, 186 .

LETTERS of Administration, with the Will annexed, of the goods, chattels, and effects of late of deceased, having been granted to you by the Supreme Court, on the day of last, I have to call your attention to the provisions of "The Succession Duties Act."

Under those provisions it becomes your duty, as Administrat of the Estate of the said to furnish to this Office, without delay, full accounts of all Legacies, Residues, and Successions received or paid or retained in trust by you under the Letters of Administration referred to, as set forth in the Regulations annexed to the Act, and to pay the amount of such Duties as may be assessed by me in relation thereto.

I am,
Your obedient Servant,

Commissioner.

To the Administrat

Succession Duties Office, Hobart Town, 186 .

PROBATE of the Will of late of deceased, having been granted to you by the Supreme Court, on the day of last, I have to call your attention to the provisions of "The Succession Duties Act."

Under those provisions it becomes your duty, as Execut of the Estate of the said to furnish to this Office, without delay, full accounts of all Legacies, Residues, and Successions received or paid or retained in trust by you under the will referred to, as set forth in the Regulations annexed to the Act, and to pay the amount of such Duties as may be assessed by me in relation thereto.

I am,
Your obedient Servant,

Commissioner.

To the Execut

Succession Duties Office, Hobart Town, 186 .

SIR, A NOTICE of which the annexed is a copy was forwarded to you by on the day of 186 ; and as the accounts therein required have not yet been furnished, I hereby warn you that any further delay in the delivery of the same will entail upon you a penalty, under the 40th Section of "The Succession Duties Act," of 10 per cent. upon the amount of duty payable by you.

I am,
Your obedient Servant,

Commissioner.

To the Administrat
