

SUCCESSION DUTIES REGULATIONS.⁽¹⁾

In the interpretation of these regulations "The Ordinance" means the *Succession Duties Ordinance, 1913*,⁽²⁾ and the terms "administration," "administrator," "duty" or "duties," "property," "registrar," and "The Real Property Ordinance" shall, unless the context otherwise requires, have the several meanings set against them respectively in clause 4 of the Ordinance. "The Territory" shall mean the Territory of Papua.

2. The forms hereinafter set forth are hereby prescribed as the forms to be used under the Ordinance for the purposes to which they are applicable, with such variations as circumstances require. The registrar may, in lieu of any form hereby prescribed, require such form to be used, or consent to the use of such form, as he shall consider best suited to any particular case.

3. Any statement or document required to be filed or produced under the Ordinance or these regulations may either be delivered at the registrar's office or sent by post addressed to the registrar, but the registrar may require the personal attendance of any person interested if he shall think fit so to do.

4. When any statement of particulars of any new administration, settlement, or deed of gift is filed with the registrar, he shall mark such statement with a distinctive reference number, and all subsequent declarations and other documents presented or filed in reference to the same administration, settlement, or deed of gift shall be marked by the person presenting or filing the same with such reference number.

5. Every administrator shall, within fourteen days from the grant of administration, or within such extended time as the registrar may allow, file with the registrar a statement in form A, Part I., and also, if the circumstances of the case so require, a statement in form A, Part II.; and also in every case a statement in form B.

(1) Particulars of these Regulations are as follows:—

Ordinance under which made.	Date on which made by Lieut.-Gov. in Council.	Date on which published in Papua Govt. Gaz.	Date on which took effect.
<i>Succession Duties Ordinance, 1913-1941</i>	13. 5. 1914	4. 6. 1914	4. 6. 1914 (<i>Papua Govt. Gaz.</i> of 4. 6. 1914)

(2) Now the *Succession Duties Ordinance, 1913-1941*.

Succession Duties Regulations.

6. The registrar may, in any of the cases mentioned in section 11 of the Ordinance, assess the duties by filling up, so far as is practicable, the said forms A and B respectively, or at his discretion the form A only, from any information he may obtain, and may assess the duties in accordance with such statements or statement, and shall forthwith deliver a copy of such statements or statement showing the assessed duties to the administrator (if any), or to any person interested in the estate of the deceased, or send the same by post addressed to him at his last known place of abode or business in the Territory; and unless such administrator or other person shall, to the satisfaction of the registrar, file statements as required by the Ordinance and these regulations within fourteen days, or such other time as the registrar may direct, from the delivery or sending of such said statements or statement, the assessment so made by the registrar shall be binding and the duty recoverable in all respects as if the said statements or statement had been filed by the administrator and approved by the registrar in accordance with the Ordinance and these regulations, but without prejudice to the right of any person interested to appeal in the matter under section 39 of the Ordinance.

7. When the life interest of any person in property is liable to cease on the happening of any uncertain event, such liability shall not be taken into account in calculating the value of such interest.

8. When the duty payable in respect of any property has been ascertained the registrar shall assess the duty in the columns provided for that purpose in form A, and shall give a certificate of the amount thereof. The amount of the duty so certified shall forthwith be paid to the registrar, who shall give his receipt for the duty in the form C, which shall be under his hand.

9. In every case in which an administration is delivered to the administrator upon his giving security as mentioned in section 12 of the Ordinance, the registrar shall forthwith send to the Treasurer a statement showing the name of the deceased, the amount of duty, and the circumstances under which such administration was so delivered as aforesaid.

10. The time for registration of every settlement and deed of gift shall be fourteen days after the duty in respect of any property accruing thereunder shall become chargeable, or such further time as the registrar may allow.

11. The trustee of every settlement or deed of gift, or such other

WILLS AND INTESTACY—

person interested thereunder as the registrar may, by notice in writing delivered to or sent by post addressed to such other person at his last known place of abode or business in the Territory, direct so to do, shall, in pursuance of section 21 of the Ordinance, within twenty-one days after the duty shall become chargeable on any property accruing under the settlement or deed of gift, or within such further time as the registrar may allow, file with the registrar a statement in form D.

12. The manner in which a person interested under a settlement or deed of gift shall under section 23 of the Ordinance be required by the registrar to pay duty shall be by notice, under the hand of the registrar, delivered to him or sent through the post addressed to him at his last known place of abode or business in the Territory.

13. The registrar may, in any of the cases mentioned in section 25 of the Ordinance, assess the duties by filling up, so far as is practicable, the form D from any information he may obtain, and may assess the duties in accordance with such statement, and shall forthwith deliver a copy of such statement, showing the assessed duties, to the trustee or to any person interested in the property included in the settlement or deed of gift, or send the same by post addressed to him at his last known place of abode or business in the Territory; and unless such trustee or other person shall, to the satisfaction of the registrar, file a statement as required by the Ordinance and these regulations within fourteen days, or such other time as the registrar may direct, from the delivery or sending of such statement, the assessment so made by the registrar shall be binding, and the duty recoverable in all respects as if the said statement had been filed by a trustee and approved by the registrar in accordance with the Ordinance and these regulations, but without prejudice to the right of any person interested to appeal in the matter under section 39 of the Ordinance.

14. In every case in which any property liable to duty shall not consist of money, the registrar may require a proper valuation thereof by some competent valuer, approved of by him, to be furnished with any statement or declaration required under the Ordinance or these regulations; and if the value of any property on which duty ought to be paid is in dispute, or if the registrar shall be dissatisfied with any valuation thereof submitted to him, or with the person making the same, the registrar shall cause a valuation to be made of such property by any person he may select, at the expense of the person or persons by whom such duty ought to be paid, and assess the duty thereon accordingly.

15. Every person who under the provisions of the Ordinance

Succession Duties Regulations.

delivers any statement or estimate of any property shall, if required by the registrar, produce before him such books and documents in the custody or control of such person, so far as the same relate to the matters dealt with in such statement or estimate, as may, in the opinion of the registrar, be capable of affording information for the purpose of ascertaining the particulars and value of such property, and the duty payable thereon; and the registrar may, without payment of any fee, inspect and take copies of any public book. All information obtained by the registrar under the powers conferred by this regulation shall be deemed confidential, and the registrar shall not disclose the same, or the contents of any book or document, to any person otherwise than for the purposes of the Ordinance. If any person offends against the provisions of this regulation he shall be liable to a penalty not exceeding £50, and in the case of a continued refusal to produce any book or document, to a further penalty of £5 for every day during which the default continues.

16. The registrar shall, at the request of any person interested in any property liable to duty, make separate assessments of the duties payable in respect of separate properties or in respect of defined portions of the property as may be reasonably required.

17. In every case in which a return of duty under section 32, subsection (2.), of the Ordinance is requested, the person applying for the same or some person on his behalf shall file with the registrar a declaration in form E or F.

18. There shall be annexed to such declaration proper certificates of all births, marriages, and deaths therein mentioned, properly verified by declaration, except in the case of deaths already proved in the registrar's office, and such declaration also shall be accompanied by any deeds or documents therein referred to; but the registrar may dispense wholly or partially with compliance with this regulation.

19. If the registrar is not satisfied with such declaration he may require to be furnished with any other statement or evidence he may deem necessary.

20. In every case in which duty or additional duty is payable under section 34 of the Ordinance, the person whose duty it is under such section to amend the statement therein mentioned shall file with the registrar a declaration in form G; but the registrar may require any further statement, declaration, or information he may deem neces-

WILLS AND INTESTACY—

sary. When the duty or additional duty has been assessed the person whose duty it is so to do shall forthwith pay the same.

21. In every case in which a return of duty under section 35 of the Ordinance is requested the person applying for the same or some person on his behalf shall file with the registrar a declaration in form H, but the registrar may require any further statement, declaration, or information he may deem necessary.

22. Any person interested desirous of appealing from or against any assessment, order, direction, decision, or act of the registrar, shall, within twenty-one days after the date of such assessment, order, direction, decision, or act, give notice in writing to the registrar of his intention to appeal therefrom, with a statement of the grounds of such appeal, and may, within the further period of fourteen days, appeal accordingly by petition or summons to the Central Court⁽³⁾ or a judge thereof. Such court or any judge thereof sitting in court or chambers may hear and determine the matter of such appeal, and make such order with regard thereto and the costs thereof as shall be just, with power to direct for the purposes of such appeal any inquiry, valuation, or report to be made by any officer of the court or other person as the court or judge may think fit.

23. Every statement, declaration, or other document filed under the provisions of the Ordinance or these regulations shall specify some address or place in the Territory to which notices addressed to the person by whom or on whose behalf the same is filed may be posted, and every such address or place shall be deemed to be the last known place of abode or business of such person.

24. Where any difficulty shall arise as to the delivery or service of any notice, demand, requisition, summons, order, or other document whatsoever in any matter under the Ordinance or these regulations, then, notwithstanding any specific direction in these regulations as to such delivery or service, the Central Court⁽³⁾ or a judge thereof may make such order as to the delivery or service of such notice or other document, or as to substituted service thereof, as they or he shall think proper, and a compliance with such order shall be sufficient.

25. Whenever, for the purposes of the Ordinance or these regulations, it shall be necessary to ascertain the net annual value of any real or personal property, or of both of such descriptions of property,

(3) See Section 19(2) of the *Ordinance Interpretation Ordinance*, 1911-1940.

if the net annual value of such property shall be fluctuating or uncertain, or in any case in which the registrar shall be dissatisfied with the annual value placed on such property by the administrator or any person filing any statement or acting under any administration, settlement, or deed of gift, and where any sum or sums of money shall not be directed or required by any will, settlement, or deed of gift to be invested in any particular mode or modes, or where, in the opinion of the registrar, any succession shall be of such a nature or so disposed or circumstanced that the net annual value thereof shall not be fairly ascertainable to the satisfaction of the registrar under the regulations now in force, or where, from the complication of circumstances affecting the value of any succession, the net annual value of any property comprised therein shall not be so ascertainable, the net principal or capital value of such property shall be ascertained, and the net annual value thereof shall be considered to be equal to interest calculated at the rate of £4 per centum per annum on the amount of such net principal or capital value.

26. For the purpose of ascertaining the net present value of any interest in property chargeable with duty under the Ordinance which shall consist of an estate or interest for the life or lives of any person or persons, or an estate or interest that may last for the life or lives of any person or persons, or an estate or interest for years determinable with the life or lives of any person or persons, or an estate or interest for years or other period of time, such interest in property shall, subject to regulation 30, be treated as if it were an annuity of an amount equal to the net annual value of such estate or interest, and shall be assessable with duty accordingly.

27. The net present value of any annuity, or of any interest in property assessable with duty as an annuity, shall be ascertained, for the purposes of the Ordinance, by calculation according to the tables and rules in the schedule annexed to an Act of the Imperial Parliament (16 and 17 Victoria, chapter 51) intituled *The Succession Duty Act*, 1853.⁽⁴⁾

28. The net present value of an annuity, or any interest in property assessable with duty as an annuity or other limited interest in remainder, shall be ascertained by calculating the same in accordance with these regulations, as if the said annuity or interest were an immediate interest in possession, and deducting from the amount so ascertained the net present value of all prior estates and interests.

29. The net present value of an ultimate remainder or reversion expectant on the determination of any prior annuity or interest in

(4) *The Succession Duty Act*, 1853, of the United Kingdom, is not printed in this Annotated Reprint, but may be found in the *Statutes at Large*, 1852-3 at p. 395 and in *The Complete Statutes of England* (Halsbury Ed.), Vol. 8, at p. 74.

WILLS AND INTESTACY—

property assessable with duty as an annuity, or other limited interest or interests, shall be ascertained by deducting the net present value of such annuity, interest or interests, from the total value of the estate, interest, or property out of which the same shall be created or arise.

30. Where an interest in property shall consist of an estate or interest for years determinable with the life or lives of any person or persons, and it shall be found that the probable duration of the life or lives of such person or persons is greater than the number of years which such estate or interest for years has still to run, the net present value of such interest shall be the value of such estate for years ascertained according to these regulations.

31. In carrying out the provisions of section 8 of the Ordinance the expression "net present value of any property" shall be construed to mean the net value of any property at the time of the death of the deceased person from whom such property is derived.

32.—(1.) For the purpose of obtaining information to aid in carrying out the objects of the Ordinance the registrar may, by summons under his hand in form Q hereto, require any administrator or other person to appear before him and answer, under oath or declaration, all questions that may be put to him for such purpose by or on behalf of the registrar.

(2.) Every administrator or other person served with or receiving a summons under this regulation shall appear before the registrar at the time and place mentioned in such summons and any adjournment, and shall answer, under oath or declaration, all questions that may be put to him for the purposes of such summons by or on behalf of the registrar; and any administrator or other person who shall fail so to attend, or on attending shall refuse or neglect to answer any such question, shall be liable to a penalty not exceeding Fifty pounds, and in case of a continued refusal so to answer to a further penalty of Five pounds for each day during which such refusal shall continue.

A

Succession Duties Ordinance, 1913.

Section 44 of the *Succession Duties Ordinance, 1913.*—If any person shall make, or assist 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 thereof, such person shall be guilty of a misdemeanor, and shall be liable to imprisonment for any period not exceeding three years and to a fine not exceeding one hundred pounds.

Section 45 of the *Succession Duties Ordinance, 1913.*—Any person who—

Succession Duties Regulations.

- (a) Fails or neglects to file or amend any statement required to be filed or amended by him under this Ordinance; or
- (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 of gift requiring registration under this Ordinance,

shall, for each offence, be liable to a penalty not exceeding five hundred pounds.

STATEMENT.

For the purpose of ascertaining succession duty payable in respect of the estate of _____, late of [residence and occupation (if any); if no occupation, state so] who died at _____ in the Territory of Papua [if elsewhere, state accordingly] domiciled in the said Territory [if elsewhere, state accordingly] filed by _____ of _____ and _____ of _____ the administrators [the term "administrator" includes any executor to whom probate of a will has been granted, or any person to whom letters of administration, with or without a 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 property of a deceased person] of the said deceased acting under the [insert "Probate dated the _____ day of _____ 19____, of the will," or "letters of administration dated the _____ day of _____ 19____, of the estate," or mention any other administration under which the administrators act] of the deceased.

PART I.

Property not given or Accruing to an Uncertain Person or on an Uncertain Event.

I.	II.	III.	IV.	V.	VI.	VII.	VIII.
Names of Persons beneficially entitled to Property derived from the Deceased.	Addresses and Occupations (if any).	Relationship (if any) of the person mentioned in column I. to Deceased. If neither widower, widow, nor blood relation, insert "Stranger in Blood."	Where the interest of any person mentioned in column I. ceases with the life of such person state date of his birth. If such interest ceases with the life of another person state Name, Address, Occupation, and date of birth of last-mentioned person.	Where the interest of any person mentioned in column I. ceases or is diminished on the happening of any event other than death, give particulars.	Description of Property derived from the Deceased and subject to Duty, to which each person mentioned in column I. is beneficially entitled, showing nature of his estate or interest. If not room in this column for description of Property, refer to Schedule to be annexed.	Net Annual Value of Property.	Net Capital Value of Property.
							Rate of Duty. These two columns are to be filled in by the Registrar, and not by the person filing the statement.
							Amount of Duty Assessed.

We, the above-named _____, and _____, do hereby state that the above particulars are true and correct to the best of our knowledge, information and belief.

Dated the _____ day of _____ 19____.

Witness to signature of _____

Witness to signature of _____

I hereby certify my approval of the above statement.

Dated this _____ day of _____ 19____.

_____, Registrar of the Central Court.

PART II.

The following particulars are to be supplied where necessary, and the form annexed to part I. of statement A:—

WILLS AND INTESTACY—

Property Given or Accruing to an Uncertain Person or on an Uncertain Event.

I.	II.	III.	IV.	V.	VI.	VII.	VIII.
Description of Property given or accruing to an uncertain person or on an uncertain event, showing nature of estate or interest. If not room in this column for description of Property, refer to Schedule to be annexed.	Name of the person (if certain), or other description of the person (if uncertain), to whom on any vesting possible under the Will the highest scale of duty would be applicable.	Address and Occupation (if any).	Relationship (if any) of the person mentioned in column II. to the Deceased. If neither widower, widow, nor blood relation, insert "Stranger in Blood."	Where the interest of any person mentioned in column II. ceases with the life of such person, state date of his birth. If such interest ceases with the life of another person, state Name, Address, Occupation, and Date of Birth of such last-mentioned person.	Where the interest of any person mentioned in column II. ceases or is diminished on the happening of any event other than death, give particulars.	Net Annual Value of Property.	Net Capital Value of Property.
							Rate of Duty. Amount of Duty Assessed.

These two columns are to be filled in by the Registrar, and not by the person filing the statement.

We, the above-named _____ and _____, do hereby state that the above particulars are true and correct to the best of our knowledge, information, and belief.

Dated the _____ day of _____, 19 _____.

Witness to signature of _____

Witness to signature of _____

I hereby certify my approval of the above statement.

Dated this _____ day of _____, 19 _____.

_____, Registrar of the Central Court.

B

Succession Duties Ordinance, 1913.

Section 44 of the *Succession Duties Ordinance, 1913*.—If any person shall make, or assist 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 thereof, such person shall be guilty of a misdemeanor, and shall be liable to imprisonment for any period not exceeding three years and to a fine not exceeding one hundred pounds.

Section 45 of the *Succession Duties Ordinance, 1913*.—Any person who—

- (a) Fails or neglects to file or amend any statement required to be filed or amended by him under this Ordinance; or
 - (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 of gift requiring registration under this Ordinance,
- shall, for each offence, be liable to a penalty not exceeding five hundred pounds.

Succession Duties Regulations.

Statement of particulars of the estate of _____ late of [residence and occupation (if any); if no occupation, state so] who died at _____, in the Territory of Papua [if elsewhere, state accordingly] domiciled in the said Territory [if elsewhere, state accordingly] filed by _____ of _____ and _____ of _____ the administrators [the term "administrator" includes any executor to whom probate of a will has been granted, or any person to whom letters of administration, with or without a will annexed, have been granted; and also any person who by virtue of any administration becomes entitled to administer, take charge of, or becomes receiver of any property of a deceased person] of the said deceased acting under the [Insert "Probate dated the _____ day of _____, 19____, of the will," or "letters of administration, dated the _____ day of _____, 19____, of the estate"] of the deceased or [mention any other administration under which the administrators act].

Description of Property in Papua.	Value of Property.
	£ s. d.
Cash in the house	
Cash at the bankers	
Furniture, plate, linen, china, books, pictures, wearing apparel, jewels and ornaments	
Wine and other liquors	
Horses and carriages, farming stock and implements of husbandry ..	
Stock-in-trade	
Goodwill, &c., of trade or business	
The unexpired term of years, the number and age of the lives, the terms of renewal, and the clear net rent reserved must be stated. } Leasehold estates	
Life assurance policies and bonuses	
Rents due at the death of deceased	
Mortgages and interest due at the death	
Bonds, bills, notes, and interest due at the death	
Book and other debts	
Ships or shares of ships	
Stock or shares in banks [Here specify what banks.]	
Stock or shares in companies not being banks [Here specify what companies.]	
Dividends on the above stocks or shares due at death	
The stocks or public securities of foreign states	
Real estate, as per schedule of particulars annexed	
Property which the testator had power to appoint as he thought fit	
Property not comprised within the above description, viz:—	
<p style="margin-left: 20px;">Note.—If there should not be room in this form for the particulars of any description of the property the total only of the amount or value of such property is to be inserted here, and the particulars are to be stated on a separate paper.</p>	
Total of property in the Territory of Papua	
A schedule of the property and the value thereof, signed by the administrators, is to be annexed. Personal property out of the Territory need not be included if deceased was at the time of his death domiciled out of the Territory. } Personal property out of the Territory	
Total value of personal property out of the Territory	
Total amount of property	
<p style="margin-left: 20px;">Property not converted into money is to be valued at the time of the filing of this statement, and inventories and proper valuations must be produced.</p>	

WILLS AND INTESTACY—

DEDUCTIONS.

	£	s.	d.
Funeral expenses ..			
A schedule of these deductions, signed by the Administrators, is to be annexed.	Estimated expenses attending administration ..		
	Debts on simple contract, rent and taxes, wages, &c., due at the death of the deceased, as per schedule annexed ..		
	Debts on mortgage, with interest (if any) due at the death ..		
	Debts on bonds and other securities, with ditto ..		
	Other lawful deductions ..		
Total deductions ..			
Net value of estate ..			£

We, the above-named _____ and _____, do hereby state that the above-mentioned particulars are true and correct to the best of our knowledge and belief.

Witness to signature of _____

Witness to signature of _____

Dated the _____ day of _____ 19 _____

C

Receipt for Duty by the Registrar.

Received the _____ day of _____ 19 _____, the sum of £ _____ being the amount of duty payable in respect of [here describe property] £ _____ Registered _____ Registrar of the Central Court.

D

Succession Duties Ordinance, 1913.

Section 44 of the *Succession Duties Ordinance, 1913*.—If any person shall make, or assist 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 thereof, such person shall be guilty of a misdemeanor, and shall be liable to imprisonment for any period not exceeding three years and to a fine not exceeding one hundred pounds.

Section 45 of the *Succession Duties Ordinance, 1913*.—Any person who—

(a) Fails or neglects to file or amend any statement required to be filed or amended by him under this Ordinance; or

(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 of gift requiring registration under this Ordinance,

shall, for each offence, be liable to a penalty not exceeding five hundred pounds.

STATEMENT.

For ascertaining the duty payable on the death of [name of settlor or other person upon whose death the trusts or dispositions take effect in the case of a settlement, or of the donor in case of a deed of gift], late of [residence], in the Territory of Papua [if elsewhere, state accordingly], [occupation (if any); if none, state so], who died on the _____ day of _____, 19 _____, at _____, in the said Territory [if elsewhere, state accordingly], under the settlement (or deed of gift) made by [name of settlor or donor], of [residence], in the Territory of Papua [if elsewhere, state accordingly], [occupation (if any); if none, state so], and who, at the time of the said settlement (or deed of gift), was domiciled in the Territory [if elsewhere, state accordingly], which settlement (or deed of gift) is dated the _____ day of _____, 19 _____, and made between [names, addresses, and occupations (if any) of parties], and was registered by the Registrar of the Central Court on the _____ day of _____, 19 _____, of which said settlement (or deed of gift) _____, of _____, and _____, are (or is) the present trustee.

Succession Duties Regulations.

PART I.

I.	Names of Persons beneficially entitled to Property given or accruing to them under the Settlement or Deed of Gift.	Property not given or accruing to an Uncertain Person or on an Uncertain Event.
II.	Addresses and Occupation (if any).	
III.	Relationship (if any) to Settlor or Donor. If neither widower, widow, nor blood relation, insert "Stranger in Blood."	
IV.	Where the interest of any person mentioned in column I. ceases with the life of such person, state date of his birth. If such interest ceases with the life of another person, state Name, Address Occupation, & Date of Birth of such last-mentioned person.	
V.	Where the interest of any person mentioned in column I. ceases or is diminished on the happening of any event other than death, give particulars.	
VI.	Description of Property given or accruing under the Settlement or Deed of Gift, and subject to Duty, to which each person mentioned in column I. is beneficially entitled. If not room in this column for description of Property, refer to Schedule to be annexed.	
VII.	Net Annual Value of Property.	
VIII.	Net Capital Value of Property.	
Rate of Duty.	These two columns are to be filled in by the Registrar, and not by the person filing the statement.	
Amount of Duty Assessed.		

We, the above-named _____ and _____, do hereby state that the above particulars are true and correct to the best of our knowledge, information, and belief.

Dated this _____ day of _____, 19____.

Witness to signature of _____

I hereby certify my approval of the above statement.

Dated this _____ day of _____, 19____.

_____, Registrar of the Central Court.

PART II.

I.	Description of Property given or accruing to an uncertain person or on an uncertain event. If not room in this column for description of Property, refer to Schedule, to be annexed.	Property Given or Accruing to an Uncertain Person or on an Uncertain Event.
II.	Name of the person (if certain) or other description of the person (if uncertain) to whom on any vesting possible under the Settlement or Deed of Gift the highest scale of duty would be applicable.	
III.	Address and Occupation (if any).	
IV.	Relationship (if any) of the person mentioned in column II. to the Settlor or Donor. If neither widower, widow, nor blood relation, insert "Stranger in Blood."	
V.	Where the interest of any person mentioned in column II. ceases with the life of such person, state date of his birth. If such interest ceases with the life of another person, state Name, Address, Occupation, and Date of Birth of such last-mentioned person.	
VI.	Where the interest of any person mentioned in column II. ceases or is diminished on the happening of any event other than death, give particulars.	
VII.	Net Annual Value of Property.	
VIII.	Net Capital Value of Property.	
Rate of Duty.	These two columns are to be filled in by the Registrar, and not by the person filing the statement.	
Amount of Duty Assessed.		

WILLS AND INTESTACY—

We, the above-named _____ and _____, do hereby state that the above particulars are true and correct to the best of our knowledge, information, and belief.

Dated the _____ day of _____, 19 _____.

Witness to signature of _____

Witness to signature of _____

I hereby certify my approval of the above statement.

Dated this _____ day of _____, 19 _____, Registrar of the Central Court.

E

Succession Duties Ordinance, 1913.

Declaration for obtaining a Return of Duty under section 32, sub-section 2, in respect of any property on which too much duty shall have been paid under a will. In the estate of _____, deceased.

I, _____, of _____, in the Territory of Papua, do solemnly and sincerely declare as follows:—

1. Probate of the will of [name of deceased], late of [late address and occupation (if any)] deceased, who died on the _____ day of _____, 19 _____, was granted to [names, addresses, and occupations (if any) of the administrators], of _____ and _____ of _____, by the Central Court, on the _____ day of _____, 19 _____.

2. By the said will certain property, particulars whereof are set out in the schedule hereto annexed, was given as follows, namely [here set out the terms of the will relating to the property in respect of which a return of duty is requested, or the effect thereof].

3. The value of the said property was assessed at the sum of £ : : and by reason of the property being given to an uncertain person (or on an uncertain event), namely [here state wherein the uncertainty existed] duty was assessed at the rate of _____ per cent., as if the property had been given by way of vested remainder to _____ being the person to whom, on any vesting possible under the will, the highest scale of duty would have been applicable, and the sum of £ : : was accordingly paid in respect thereof.

4. In the events which have happened, namely [here state the events on which the claimant succeeded to the property], the said property has become vested in [name of person claiming return of duty].

5. The said _____ is a [state relationship] of the said [name of the original testator] and accordingly chargeable with duty at the rate of _____ per cent. only. All which is submitted to the Registrar of the Central Court, praying that the sum of £ : : being the difference between the smaller duty aforesaid and the duty actually paid, may be paid to _____.

And I make this solemn declaration conscientiously believing the same to be true, and in pursuance of the Succession Duties Ordinance, 1913.

Declared at _____ this _____ day of _____ 19 _____, before me—

THE SCHEDULE BEFORE REFERRED TO.

F

Succession Duties Ordinance, 1913.

Declaration for obtaining a Return of Duty under section 32, subsection 2, in respect of any property on which too much duty shall have been paid, under a settlement or deed of gift.

In the matter of the settlement (or deed of gift) made by _____ of _____ dated the _____ day of _____ 19 _____.

I, _____, of _____, in the Territory of Papua, do solemnly and sincerely declare as follows:—

Succession Duties Regulations.

1. By an indenture of settlement (or deed of gift) dated the _____ day of _____ 19____, and made between [names, addresses, and occupations (if any) of parties], and registered in the office of the Registrar of the Central Court on the _____ day of _____ 19____, certain property particulars whereof are set out in the schedule hereto annexed was given as follows, namely [here set out the trusts of the settlement or deed of gift relating to the property in respect of which a return of duty is requested].

2. The value of the said property was assessed at the sum of £ : : and by reason of the property being given to an uncertain person (or on an uncertain event), namely, [here state wherein the uncertainty consisted] duty was assessed at the rate of _____ per cent., as if the said property had been given by way of vested remainder to _____ being the person to whom on any vesting possible under the settlement (or deed of gift) the highest scale of duty would have been applicable, and the sum of £ : : was accordingly paid in respect thereof.

3. In the events which have happened, namely, [here state the events on which the claimant succeeded to the property], the said property has become vested in [name of person claiming return of duty].

4. The said _____ is a [state relationship] of the said [name of settlor or donor] and accordingly chargeable with duty at the rate of _____ per cent. All which is submitted to the Registrar of the Central Court praying that the sum of £ : : , being the difference between the smaller duty aforesaid and the duty actually paid, may be paid to _____

And I make this solemn declaration conscientiously believing the same to be true, and in pursuance of the *Succession Duties Ordinance, 1913.*

Declared at _____ this _____ day of _____ 19____.

THE SCHEDULE BEFORE REFERRED TO.

G

Succession Duties Ordinance, 1913.

Declaration to be made under section 34 in the case of too little duty having been paid on any property.

In the estate of _____ deceased [in case of settlement or deed of gift insert "In the matter of the settlement (or deed of gift) dated _____ 19____, and made by _____ of _____" in lieu of this heading].

I, _____ of _____ in the Territory of Papua, do solemnly and sincerely declare as follows:—

1. On the _____ day of _____ 19____, a statement for the purpose of ascertaining the duty payable on the death of [name of person on whose death the duty became payable] late of _____, deceased, who died on the _____ day of _____, 19____, was duly filed in the said office and certified by the Registrar of the Central Court on the _____ day of _____ 19____.

2. The property, particulars whereof are set out in the schedule hereto, being the whole (or a portion) of the property comprised in the said statement, was then stated to be of the value of £ : : , and a duty of £ : : was accordingly paid in respect of such property.

3. Since filing the said statement the true value of the said property has been ascertained, and it has been discovered that too little duty was paid thereon for that [here state the facts and circumstances of the case, to show how it happened that too little duty was paid, and at what particular time, and through what circumstances, the higher value was discovered. If no duty was paid, alter form accordingly].

4. The schedule hereto subjoined and subscribed by me contains a true and perfect and amended statement and valuation of the property in respect of which too little duty was paid as aforesaid, which said property was of the value of £ : : , and of that value only, to the best of my knowledge, information, and belief; and too little duty was paid at first on the said property entirely through ignorance, mistake, or misapprehension, and without any fraud or gross negligence, or to delay the payment of the full and proper duty which I believe amounts to the sum

WILLS AND INTESTACY—

of £ : : . All which is submitted to the Registrar of the Central Court, praying that the statement previously delivered may be amended and be duly certified on the payment of the sum of _____ being the sum wanting to make up the duty which ought to have been at first paid thereon.

And I make this solemn declaration conscientiously believing the same to be true, and in pursuance of the *Succession Duties Ordinance, 1913.*

Declared at _____ this _____ day of _____ 19 _____, before me—

THE SCHEDULE BEFORE REFERRED TO.

H

Succession Duties Ordinance, 1913.

Declaration for obtaining a Return of Duty under section 35 on any Property on which too much duty shall have been paid.

In the estate of _____, deceased [in case of settlement or deed of gift insert "In the matter of the settlement (or deed of gift) dated _____, 19 _____, and made by _____, of _____," in lieu of this heading], I, _____, of _____, in the Territory of Papua, do solemnly and sincerely declare as follows:—

1. On _____ day of _____, 19 _____, a statement for the purpose of ascertaining the duty payable on the death of [name of person on whose death the duty, a return of which is requested, became payable], late of _____, deceased, who died on the _____ day of _____, 19 _____, was duly filed in the said office and certified by the Registrar of the Central Court on the _____ day of _____, 19 _____.

2. The property, particulars whereof are set out in the schedule hereto, being the whole (or a portion) of the property comprised in the said statement, was then stated to be of the value of £ : : and a duty of £ : : was accordingly paid in respect of such property.

3. Since the payment of the said duty the true value of the said property has been ascertained, and it has been discovered that too much duty was paid thereon for that [here state the facts and circumstances of the case to show how it happened that too much duty was paid, and at what particular time, and through what circumstances, the lesser value was discovered].

4. The schedule hereto subjoined and subscribed by me contains a true and perfect statement and valuation of the property in respect whereof a return of duty is requested, which said property did not at the time of the filing of such statement as aforesaid, to the best of my knowledge, information, and belief, amount in value to more than the sum of £ : : , which is set forth in the said schedule as the amount or value thereof. And I believe that a duty of £ : : , and no more, ought to have been paid on the said property. All which is submitted to the Registrar of the Central Court, praying that the sum of £ : : , being the amount of duty overpaid, may be returned to _____.

And I make this solemn declaration conscientiously believing the same to be true and in pursuance of the *Succession Duties Ordinance, 1913.*

Declared at _____ this _____ day of _____ 19 _____, before me—

THE SCHEDULE BEFORE REFERRED TO.

I

Form of Book to be kept by Registrar of the Central Court under section 40.

Reference Estate.	No. of	Name of Testator, Intestate, Settlor, or Donor.	Name of Person in respect of whose Interest Duty is Paid.	Relationship (if any) to Testator, Intestate, Settlor, or Donor.	Value of Property in respect whereof Duty is paid.	Net Value of Estate.	Rate of Duty.	Amount of Duty.	Date of Assessment of Duty.	Date when Duty Paid.	Additional Duty.	Duty Returned.	Remarks.

Succession Duties Regulations.

K

Succession Duties Ordinance, 1913.

Certificate of Registration to be indorsed by the Registrar of the Central Court on every settlement and deed of gift under section 19.

This settlement (or deed of gift) was produced to and an attested copy thereof left with me this _____ day of _____, 19____, Registrar of the Central Court.

L

Succession Duties Ordinance, 1913.

Certificate of Approval of Statement.

I hereby certify my approval of the above statement.

Dated this _____ day of _____, 19____, Registrar of the Central Court.

M

Know all men by these presents that we, _____, are jointly and severally bound unto His Majesty the King in the sum of _____, to be paid to His said Majesty, for which payment to be well and truly made we bind ourselves, and each of us, and our heirs, executors, and administrators, and the heirs, executors, and administrators of each of us, firmly by these presents: Sealed with our seals. Dated the _____ day of _____, 19____.

Whereas the above bounden [*where more than one administrator, the form to be altered accordingly*] is the administrator under the (probate dated the _____ day of _____, 19____, of the will or letters of administration dated the _____ day of _____, 19____, of the estate), of _____ late of [*residence or occupation (if any)*], in the Territory of Papua, deceased: And whereas the said _____, as such administrator, has applied to the Registrar of the Central Court to deliver the said (probate or letters of administration), upon his giving security for payment of the succession duties payable under the *Succession Duties Ordinance, 1913*, in respect of property derived from the said deceased, and for which the said administrator is liable, which the said registrar has agreed to do: Now the condition of the above written obligation is such that if the said administrator shall, on or before the day of _____, 19____, well and truly pay to the said registrar for the time being the sum of _____, being the amount of the duties, or shall, if the time for payment of such duties be extended by memorandum indorsed hereon under the hand of the Registrar of the Central Court for the time being, well and truly pay the said sum of _____ on the day appointed for payment by such memorandum, then this obligation to be void, or else remain in full force.

Signed, sealed, and delivered by the above bounden _____
in the presence of _____ (L.S.)

Signed, sealed, and delivered by the above bounden _____
in the presence of _____ (L.S.)

Signed, sealed, and delivered by the above bounden _____
in the presence of _____ (L.S.)

N

Succession Duties Ordinance, 1913.

Order by Registrar of the Central Court under section 32 or 35 for Return of Duty where too much has been paid.

In the estate of _____ [*in case of settlement or deed of gift insert*]

“In the matter of the settlement (or deed of gift), dated _____, 19____, made by _____, of _____, in lieu of this heading], deceased.

Whereas it has been satisfactorily made to appear to me, the Registrar of the Central Court, that too much duty has been paid by _____ [*person who originally paid the duty*] on the property derived by _____ [*name of person beneficially entitled to property in respect of which duty was paid*], from _____ [*name of deceased*], late of _____, deceased: Now I, the Registrar of the Central Court, in pursuance and by virtue of the provisions of

WILLS AND INTESTACY—

the *Succession Duties Ordinance*, 1913, enabling me in this behalf, do hereby order that the sum of _____ ⁽⁵⁾ [the person to whom the duty is to be returned], or to any person _____ may direct or appoint to receive the same. And I hereby authorise the return of such excess of duty accordingly, with interest on such sum at the rate of 3 per centum per annum from the _____ day of _____, 19____, amounting in all to the [strike out words relating to interest when order is not made out under section 32] sum of £ : : .

Dated the _____ day of _____, 19____, _____, Registrar of the Central Court.

RECEIPT FOR RETURN OF DUTY.

Received the _____ day of _____, 19____, from the Honourable the Treasurer, the sum of _____, being the amount mentioned in the above order.

£ : : _____ Witness—

O

Succession Duties Ordinance, 1913.

Request for Certificate of Payment of Duty or of No Duty Payable under Will or Administration and Certificate thereof.

In the estate of [name of testator or intestate], late of [residence], in the Territory of Papua [if elsewhere, state accordingly], [occupation (if any)]; if none, state so], who died on the _____ day of _____, 19____, and (probate of whose will or of whose estate letters of administration) [If under any other administration, state administration] (was or were) granted to [names, addresses, and occupations (if any) of administrators], of _____ and _____ of _____ on _____ the _____ day of _____, 19____.

To the Registrar of the Central Court.

I, [name and address of person applying for certificate], of _____, in the Territory of Papua [if elsewhere, state accordingly] [occupation (if any)]; if none, state so] apply for a certificate of the amount of duty paid (or that no duty is payable) by _____ in respect of [state the property], which was derived by _____ from the said [name of testator or intestate].

Dated the _____ day of _____, 19____.

REGISTRAR'S CERTIFICATE.

I hereby certify that the sum of _____ for duty has been paid (or that no duty is payable) by the above-mentioned [the name of the person in respect of whose property the certificate is required] in respect of the foregoing property derived from the above-mentioned [name of testator or intestate].

Dated the _____ day of _____, 19____, _____, Registrar of the Central Court.

P

Succession Duties Ordinance, 1913.

Request for Certificate of Payment of Duty or of No Duty Payable under Settlement or Deed of Gift and Certificate thereof.

In the matter of the settlement (or deed of gift) made by [name of settlor or donor] of [address and occupation (if any)] dated the _____ day of _____, 19____, and made between [names, addresses, and occupations (if any) of the parties], and registered in the office of the Registrar of the Central Court the _____ day of _____, 19____.

To the Registrar of the Central Court:

I [name and address of person applying for certificate] of _____ in the Territory of Papua [if elsewhere, state accordingly] [occupation (if any)] apply

(5) *Semble*, the words "be paid to" were omitted before the bracket in this Form as published in Papua Govt. Gaz.

