

# Estate Duty Assessment

No. 40 of 1967

An Act to exempt from Estate Duty certain Property of  
Persons connected with certain Undertakings of the  
Government of the United States of America.

[Assented to 25 May 1967]

**B**E it enacted by the Queen's Most Excellent Majesty, the Senate, and  
the House of Representatives of the Commonwealth of Australia, as  
follows:—

1.—(1.) This Act may be cited as the *Estate Duty Assessment Act* 1967.

Short title  
and citation.

(2.) The *Estate Duty Assessment Act* 1914–1966,\* as amended by this  
Act, may be cited as the *Estate Duty Assessment Act* 1914–1967.

2.—(1.) Subject to the next succeeding sub-section, this Act shall  
come into operation on the day on which it receives the Royal Assent.

Commence-  
ment.

(2.) The amendments made by this Act shall be deemed to have taken  
effect on the ninth day of December, One thousand nine hundred and  
sixty-six.

3. Section 8AA of the *Estate Duty Assessment Act* 1914–1966 is  
amended—

Estates of  
certain persons  
connected with  
undertakings of  
the United States  
Government.

(a) by inserting before the definition of “Australia” in sub-section  
(1.) the following definition:—

“ ‘approved project’ means the establishment, maintenance or  
operation of the North West Cape naval communication  
station or of the Joint Defence Space Research Facility;”;

(b) by omitting from paragraph (a) of the definition of “prescribed  
contract” in sub-section (1.) the words “the establishment, main-  
tenance or operation of the North West Cape naval communi-  
cation station” and inserting in their stead the words “an  
approved project”;

(c) by omitting from paragraph (a) of the definition of “prescribed  
purposes” in sub-section (1.) the word “and”;

(d) by inserting after paragraph (a) of the definition of “prescribed  
purposes” in sub-section (1.) the following paragraph:—

“(aa) in relation to a United States employee—purposes  
relating to an approved project; and”;

(e) by inserting after the definition of “prescribed purposes” in sub-  
section (1.) the following definition:—

“ ‘the Joint Defence Space Research Facility’ means the under-  
taking the establishment of which is provided for by

\* Act No. 22, 1914, as amended by No. 29, 1916; No. 34, 1922; No. 47, 1928; No. 12, 1940; No. 18, 1942; No. 16, 1947; No. 80, 1950; Nos. 1 and 52, 1953; No. 94, 1956; No. 60, 1957; No. 97, 1962; No. 72, 1963; Nos. 32 and 138, 1965; and Nos. 53 and 93, 1966.

an agreement dated the ninth day of December, One thousand nine hundred and sixty-six, between the Government of the Commonwealth and the Government of the United States of America;”;

(f) by adding at the end of sub-section (1.) the following definition:—

“ ‘ United States employee ’ means a person who is employed by the Government of the United States of America and is not—

(a) a member of the United States Forces;

(b) a civilian accompanying the United States Forces;

(c) an Australian citizen; or

(d) a person ordinarily resident in Australia.”;

(g) by omitting sub-section (2.) and inserting in its stead the following sub-section:—

“(2.) For the purposes of this section, a foreign contractor, foreign employee or United States employee who is in Australia, or is carrying on business in Australia, solely for prescribed purposes does not cease to be in Australia solely for those purposes, or to be carrying on business in Australia solely for those purposes, by reason of anything undertaken or done by him in connexion with an undertaking in Australia of the Government of the United States of America, other than an approved project, agreed upon between the Government of the Commonwealth and the Government of the United States of America.”; and

(h) by omitting from paragraph (a) of sub-section (3.), from sub-section (4.) and from paragraph (a) of sub-section (5.) the words “ or a civilian accompanying the United States Forces ” and inserting in their stead the words “, a civilian accompanying the United States Forces or a United States employee ”.

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