

1956.]

*Land and Income Tax
Assessment.*

[No. 87.]

LAND AND INCOME TAX ASSESSMENT.

5° Elizabeth II., No. LXXXVII.

No. 87 of 1956.

**AN ACT to amend the Land and Income Tax
Assessment Act, 1907-1948.**

[Assented to 18th January, 1957.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the *Land and Income Tax Assessment Act Amendment Act, 1956.*

Short title
and citation.

(2) In this Act the Land and Income Tax Assessment Act, 1907-1948,

Reprinted in
the appendix
to the
Sessional
Volume of
Statutes for
1932.

Act No. 15 of 1907 as reprinted with amendments to and including Act No. 42 of 1931 incorporated, and as further amended by Acts Nos. 40 and 41 of 1932, 8 of 1936, 13 of 1937, 11 of 1945, and 40 of 1948,

is referred to as the principal Act.

Cf. No. 13 of
1937, s. 2.

(3) The principal Act as amended by this Act may be cited as the Land Tax Assessment Act, 1907-1956.

Arrange-
ment.

2. This Act is arranged as follows:—

PART I.—AMENDMENTS EFFECTED BY THE LAND AND INCOME TAX ASSESSMENT ACT AMENDMENT ACT, 1956.

PART II.—AMENDMENTS EFFECTED BY THE INCOME TAX ASSESSMENT ACT, 1937.

PART I.—AMENDMENTS EFFECTED BY THE LAND AND INCOME TAX ASSESSMENT ACT AMENDMENT ACT, 1956.

Commence-
ment.

3. This Part shall be deemed to have come into operation on the first day of July, one thousand nine hundred and fifty-six.

4. Section three of the principal Act is amended by adding after the word "Act" in line four, the words "The Commissioner shall furnish to the Treasurer annually for presentation to the Parliament, a report on the working of this Act."

S. 8 amended.

5. Section eight of the principal Act is amended by adding after subsection (3) the following subsection:—

(4) Where the land tax payable under this section in respect of the whole of the land owned by a person is less than one pound, the Commissioner may remit the tax.

S. 9
amended.

6. Section nine of the principal Act is amended—

(a) by repealing subsection (1); and

- (b) by substituting for the passage commencing with the word, "Land" in line one of subsection (2) and ending with the word, "unless" in line five of that subsection, the passage, "For the purposes of assessing land tax, land shall be deemed to be improved land if—".

7. Section ten of the principal Act is amended—

S. 10
amended.
Cf. No. 40 of
1948, s. 4.

- (a) by adding after the word "hospital" in line three of paragraph (c) of subsection (1), the passage, ", or any hospital conducted by or on behalf of any religious body,";
- (b) by inserting after the word "to" in line thirteen of paragraph (c) of subsection (1) the following words "or held in trust for the benefit of";
- (c) by omitting the words "and occupied or held only for the purposes of such body" in lines fourteen and fifteen of paragraph (c) of subsection (1);
- (d) by adding to paragraph (f) of subsection (1) the following subparagraph—
- (iv) any widow of a member of the forces within the meaning of the Repatriation Act, 1920-1956 (Commonwealth Act) or of that Act as amended at any time, or by a widowed mother of an unmarried member: Provided that this subparagraph shall not apply in respect of land held by the widow or widowed mother, the total value of which exceeds £5,000, so far as concerns the amount by which such value is in excess of £5,000. ; and
- (e) by adding after the word, "business" being the last word in paragraph (g) as enacted by section four of Act No. 40 of 1948, the passage, ", but the exemption enacted by this paragraph is suspended for a period of two years commencing on the first day of July, one thousand nine hundred and fifty-six."

8. Section forty-seven of the principal Act is amended by inserting after the word "must" in subsection (2) the words "unless the tax has already been paid".

PART II.—AMENDMENTS EFFECTED BY THE INCOME
TAX ASSESSMENT ACT, 1937.

*Cf. No. 13 of
1937, s. 2 and
First
Schedule.*

9. In order to avoid doubt as to the amendments effected by section two of, and the First Schedule to, the Income Tax Assessment Act, 1937, this Part is enacted.

S. 2 amended.

10. Section two of the principal Act is amended—

(a) by deleting the following interpretations—

"Dependant";
"Dividends";
"Income";
"Income tax";
"Income chargeable"; and
"Non-resident trader"; and

(b) by deleting the words, "or income" in lines four and five of the interpretation, "Taxpayer".

*Ss. 15 to 32
repealed.*

11. The heading, "Income Tax" preceding section fifteen of the principal Act is deleted and sections fifteen to thirty-two both inclusive of the principal Act are repealed.

*S. 33
amended.*

12. Section thirty-three of the principal Act is amended—

(a) by deleting the passage, "and of the particulars of the income," in line eight of subsection (4);

(b) by deleting the words, "or income" in line four of subsection (8); and

(c) by deleting the words, "or amount of income" in line five of subsection (10).

13. Section thirty-four of the principal Act is ^{S. 34} amended—

- (a) by repealing subsection (1); and
- (b) by deleting the words, “or income” in line four and again in line five of subsection (3).

14. Section forty-three of the principal Act is ^{S. 43} amended. amended. by deleting the words, “or income” in line three, and again in line ten, and again in lines eleven and twelve, of subsection (1).

15. Section forty-four of the principal Act is ^{S. 44} amended. amended. by deleting the words, “or Income Tax” in line six.

16. Section forty-five of the principal Act is ^{S. 45} amended. amended. by deleting the words, “or income” in lines one and two of subsection (1).

17. Section forty-nine of the principal Act is ^{S. 49} amended. amended. by deleting the words, “or income” in line two.

18. Section fifty-one of the principal Act is ^{S. 51} amended. amended.—

- (a) by deleting subsection (1);
- (b) by deleting the words, “income or” in line five of subsection (3); and
- (c) by deleting subsection (5).

19. Section fifty-two of the principal Act is ^{S. 52} amended. amended.—

- (a) by deleting the passage, “and income tax, respectively,” in line one of subsection (1);
and

- (b) by deleting the words, "or income tax" in line two and again in line three of subsection (2).

S. 53
amended.

20. Section fifty-three of the principal Act is amended—

- (a) by deleting the words, "or income tax respectively" in line two of subsection (1); and
- (b) by deleting the words "or income" in line four of subsection (1).

S. 54
amended.

21. Section fifty-four of the principal Act is amended by deleting the words, "and income tax" in line one.

S. 55
repealed.

22. Section fifty-five of the principal Act is repealed.

S. 56
amended.

23. Section fifty-six of the principal Act is amended by deleting the words, "or income" in line one.

Ss. 62 and 63
repealed.

24. Sections sixty-two and sixty-three of the principal Act are repealed.

S. 66
amended.

25. Section sixty-six of the principal Act is amended by deleting the words, "or income" in line two of paragraph (8).

S. 70
amended.

26. Section seventy of the principal Act is amended by deleting the passage commencing "; or" in line four, and ending with the word, "him" in line nine.

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27. Section seventy-one of the principal Act is amended by deleting the passage, “, property, or income” in line five. S. 71
amended.

28. Section seventy-three of the principal Act is amended— S. 73
amended.

(a) by deleting the words, “or income” in line five and again in line seven; and

(b) by deleting the passage, “or deduction,” in line six and again in line eight.

29. Section seventy-eight of the principal Act is repealed. S. 78
repealed.

30. Sections eighty and eighty-one of the principal Act are repealed.
