

**INCOME AND ENTERTAINMENTS TAX
(WAR TIME SUSPENSION)**

2° Elizabeth II., No. L.

No. 50 of 1953.

**AN ACT to amend the Income and Entertainments
Tax (War Time Suspension) Act, 1942.**

^{*}[*Assented to 18th January, 1954.*]

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 *Income and Entertainments Tax (War Time Suspension) Act Amendment Act, 1953.* Short title and citation

(2) In this Act the Income and Entertainments Tax (War Time Suspension) Act, 1942, Act No. 41 of 1942, is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Income and Entertainments Tax (War Time Suspension) Act, 1942-1953.

2. This Act is deemed to have come into operation on the first day of July, one thousand nine hundred and fifty-three, being the day next succeeding the last day of the first financial year to commence after the date, namely the twenty-eighth day of April, one thousand nine hundred and fifty-two, on which His late Majesty is deemed to have ceased to have been engaged in the war mentioned in section three of this Act. Retroactive operation.

Ss. 2, 4, 5
and 6
amended.

3. The principal Act is amended by substituting for the words,—

up to and including the last day of the first financial year to commence after the date on which His Majesty ceases to be engaged in the present war—

(a) where they appear in sections two, five, and six, the words,

“and until Parliament enacts otherwise”;

and

(b) where they appear in section four, the words,

“until the thirtieth day of September, one thousand nine hundred and fifty-three”.
