

INCOME AND ENTERTAINMENTS TAX (WAR TIME SUSPENSION).

6° AND 7° GEO. VI., No. XLI.

No. 41 of 1942.

**AN ACT to suspend the imposition of certain State
taxes during a prescribed period.**

[*Assented to 23rd December, 1942.*]

WHEREAS the Government of the Commonwealth Preamble.
formulated a scheme with respect to income tax,
usually referred to as the Uniform Tax Scheme: And
whereas the scheme aforesaid was subsequently extended
to include Entertainments Tax: And whereas, in order for
the State of Western Australia to obtain financial assist-
ance from the Commonwealth under and in accordance
with the provisions of the States Grants (Income Tax
Reimbursement) Act, 1942, and the States Grants (Enter-
tainments Tax Reimbursement) Act, 1942, the State must
vacate the income tax and entertainments tax field dur-
ing the prescribed period: Be it therefore enacted by the
King's Most Excellent Majesty by and with the advice
and consent of the Legislative Council and Legislative
Assembly of Western Australia, in this present Parlia-
ment assembled, and by the authority of the same, as
follows:—

1. This Act may be cited as the *Income and Entertain- Short title.*
ments Tax (War Time Suspension) Act, 1942.

Suspension of provisions of Income Tax (Rates for Deduction) Act.

2. (1) The provisions of the Income Tax (Rates for Deduction) Act, 1939, as amended by the Income Tax (Rates for Deduction) Act Amendment Act, 1940, shall be and be deemed to have been suspended with respect to salary or wages paid within the period from the first day of July, one thousand nine hundred and forty-two, 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, and no longer.

(2) This section shall be read and construed with the Income Tax (Rates for Deduction) Act, 1939, as amended by the Income Tax (Rates for Deduction) Act Amendment Act, 1940.

Repeal of subsection (2) of section six of Income Tax Act, 1941.

3. Subsection (2) of section six of the Income Tax Act, 1941, shall be and be deemed to have been repealed as from and including the first day of July, one thousand nine hundred and forty-two.

Suspension of certain provisions of Entertainments Tax Act, 1925.

4. (1) The provisions of sections three and four of the Entertainments Tax Act, 1925, as amended by the Entertainments Tax Act Amendment Act, 1930, and the Entertainments Tax Act Amendment Act, 1933, shall be and be deemed to have been suspended for the period from and including the first day of October, one thousand nine hundred and forty-two, 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, and no longer.

(2) This section shall be read and construed with the Entertainments Tax Act, 1925, as amended by the Entertainments Tax Act Amendment Act, 1930, and the Entertainments Tax Act Amendment Act, 1933.

Suspension of Gold Mining Profits Tax.

5. (1) Notwithstanding the provisions of section three of the Gold Mining Profits Tax Act, 1934-1937, no gold mining profits tax shall be charged, levied, collected, and paid on the taxable income of any company for any year of tax within the period from the first day of July, one thousand nine hundred and forty-two, 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, and no longer.

(2) This section shall be read and construed with the Gold Mining Profits Tax Act, 1934-1937.

6. (1) Notwithstanding the provisions of section two of the Hospital Fund (Contributions) Act, 1930-1937—

Suspension of certain provisions of Hospital Fund (Contributions) Act, 1930-1937.

(a) no impost shall be charged, levied, collected, and paid on the net assessable income of any taxpayer for any year of tax within the period from the first day of July, one thousand nine hundred and forty-two, 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 and no longer;

(b) no impost shall be charged, levied, collected, and paid on any salary or wages paid within the period from the first day of July, one thousand nine hundred and forty-two, 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 and no longer.

(2) This section shall be read and construed with the Hospital Fund (Contributions) Act, 1930-1937.