

FINANCIAL EMERGENCY TAX ASSESSMENT.

4° GEO. VI., No. II.

No. 2 of 1940.

AN ACT to amend section nine of the **Financial
Emergency Tax Assessment Act, 1932-1939.**

[Assented to 9th October, 1940.]

BE it 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 Parliament assembled, and by the authority of the same, as follows:—

Short title.
of. No. 49
of 1939 s. 4.

1. This Act may be cited as the *Financial Emergency Tax Assessment Act Amendment Act, 1940*, and shall be read as one with the *Financial Emergency Tax Assess-*

ment Act, 1932-1939 (No. 20 of 1932 as reprinted in the Appendix to the Sessional Volume of the Statutes for the year 1937-1938 and amended by the Acts No. 19 of 1938, No. 26 of 1938, and No. 49 of 1939), hereinafter referred to as the principal Act.

2. Section nine of the principal Act is amended by adding at the end of subsection (7) thereof a proviso as follows:—

Amendment
of s. 9.

Provided that, in the event of there not being passed any Act to impose and fix rates of tax to be paid in the year ending the thirtieth day of June, one thousand nine hundred and forty-one, in respect of income earned or derived in the year ending the thirtieth day of June, one thousand nine hundred and forty, then, for the purpose of calculating the amount of the excess to be repaid under this subsection in relation to tax paid by means of deductions or otherwise in respect of salary or wages earned during the year ending the thirtieth day of June, one thousand nine hundred and forty, but for no other purpose, subsection (1) of section three of the Financial Emergency Tax Act, 1939 (No. 52 of 1939), with such adjustments thereof as may be necessary, and also the rates of tax as set out in the first and second parts of the Schedule to that Act, shall apply and be applied and shall have effect as if the said subsection and the said rates of tax were in operation as an enactment for the payment of the tax in the year ending the thirtieth day of June, one thousand nine hundred and forty-one, in respect of income earned and derived in the year ending the thirtieth day of June, one thousand nine hundred and forty.

3. The principal Act as amended by this Act may be cited as the Financial Emergency Tax Assessment Act, 1932-1940.

Citation of
principal Act
as amended.