

## FINANCIAL EMERGENCY TAX.

3° and 4° GEO. VI., No. LII.

No. 52 of 1939.

**AN ACT** to impose and fix the rate of a tax to be called the **Financial Emergency Tax** upon income, salary and wages.

[Assented to 23rd December, 1939.]

**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:—

1. This Act may be cited as the *Financial Emergency Tax Act*, 1939, and shall be read as one with the *Financial Emergency Tax Assessment Act*, 1932-1938 (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 and No. 26 of 1938), hereinafter called the *Assessment Act*.

Short title.  
cf. No. 47 of  
1937, s. 10;  
No. 19 of  
1938, s. 4;  
No. 26 of  
1938, s. 3.

2. For the purpose of the *Assessment Act*, financial emergency tax is imposed at the rates declared by this Act.

Imposition of  
tax.

Rates of tax.

Rates of tax  
on income.

3. (1) For the purpose of section three of the Assessment Act the following are declared to be the rates of tax payable for the year of assessment ending the thirtieth day of June, one thousand nine hundred and forty, on income of a taxpayer for the year of income ended the thirtieth day of June, one thousand nine hundred and thirty-nine—

- (a) for the first six months of the year of assessment (namely, the period of six months ending on the thirty-first day of December, one thousand nine hundred and thirty-nine) in respect of one-half of the income of the year of income: the several rates declared in the first part of the Schedule;
- (b) for the remaining six months of the year of assessment (namely, the period of six months ending on the thirtieth day of June, one thousand nine hundred and forty) in respect of the remaining half of the income of the year of income: the several rates declared in the second part of the Schedule:

Provided that (except in the case of a company), where the income for the year ended the thirtieth day of June, one thousand nine hundred and thirty-nine, does not exceed one hundred and four pounds, the amount of tax shall not exceed seventeen shillings and fourpence.

Rate of tax  
on salaries  
and wages.

(2) (a) For the purpose of section three of the Assessment Act it is hereby declared that the rates of tax payable for the financial year ending on the thirtieth day of June, one thousand nine hundred and forty, on salaries and wages paid or received during that year shall be:—

- (i) in respect of salaries and wages paid or received in the first six months of that financial year, namely, in the six months ending on the thirty-first day of December, one thousand nine hundred and thirty-nine, the several rates declared by and in accordance with the provisions of the second part of the Schedule to the Financial Emergency Tax Act, 1938; and
- (ii) in respect of salaries and wages paid or received in the remaining six months of that financial

year, namely, in the six months ending on the thirtieth day of June, one thousand nine hundred and forty, the several rates declared in the third part of the Schedule to this Act.

(b) Unless Parliament otherwise determines, the rates prescribed in the third part of the Schedule to this Act shall also apply in respect of salaries and wages paid or received in the period of six months ending on the thirty-first day of December, one thousand nine hundred and forty: Provided that, where the salary or wages does not exceed two pounds per week, the amount of tax payable under the provisions of this subsection shall not exceed fourpence per week.

(3) For the purpose of subsection (2) of section eight of the Assessment Act it is hereby declared that the rates of tax payable for the financial year ending on the thirtieth day of June, one thousand nine hundred and forty, on the net assessable income of a company for the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine, shall be in accordance with the several rates prescribed in the fourth part of the Schedule to this Act.

Rate of tax  
payable by  
companies.

cf. No. 47 of  
1937 s. 10.

## THE SCHEDULE.

## FIRST PART.

*Rates of Tax Payable by Persons Earning or Deriving Income.*

Column 1.		Column 2.	
Rate of Tax payable by a Person who proves to the satisfaction of the Commissioner that he is regularly maintaining or contributing to the maintenance of one or more members of his family who is or are resident and domiciled in Western Australia.		Rate of Tax payable by other Persons.	
(a) Where the net assessable income—	(b) Rate of Tax per Pound.	(a) Where the net assessable income—	(b) Rate of Tax per Pound.
Exceeds £216 but is less than £260	Fourpence	Is £78 or more but does not exceed £216	Fourpence
Is not less than £260 but less than £338	Fivepence	Exceeds £216 but is less than £312	Fivepence
Is not less than £338 but less than £416	Sixpence	Is not less than £312 but less than £416	Sixpence
Is not less than £416 but less than £494	Sevenpence	Is not less than £416 but less than £494	Sevenpence
Is not less than £494 but less than £572	Eightpence	Is not less than £494 but less than £572	Eightpence
Is not less than £572 but less than £650	Ninepence	Is not less than £572 but less than £650	Ninepence
Is not less than £650 but less than £728	Tenpence	Is not less than £650 but less than £728	Tenpence
Is not less than £728 but less than £806	Elevenpence	Is not less than £728 but less than £806	Elevenpence
Is not less than £806 ...	Twelvepence	Is not less than £806 ...	Twelvepence

**THE SCHEDULE**—continued.**SECOND PART.***Rates of Tax Payable by Persons Earning or Deriving Income.*

Column 1.		Column 2.	
Rate of Tax payable by a Person who proves to the satisfaction of the Commissioner that he is regularly maintaining or contributing to the maintenance of one or more members of his family who is or are resident and domiciled in Western Australia.		Rate of Tax payable by other Persons.	
(a) Where the net assessable income—	(b) Rate of Tax per Pound.	(a) Where the net assessable income—	(b) Rate of Tax per Pound.
Exceeds £216 but is less than £260	Threepence	Is £78 or more but does not exceed £216	Fourpence
Is not less than £260 but less than £299	Fourpence	Exceeds £216 but is less than £312	Fivepence
Is not less than £299 but less than £338	Fivepence	Is not less than £312 but less than £416	Sixpence
Is not less than £338 but less than £416	Sixpence	Is not less than £416 but less than £494	Sevenpence
Is not less than £416 but less than £494	Sevenpence	Is not less than £494 but less than £572	Eightpence
Is not less than £494 but less than £572	Eightpence	Is not less than £572 but less than £650	Ninepence
Is not less than £572 but less than £650	Ninepence	Is not less than £650 but less than £728	Tenpence
Is not less than £650 but less than £728	Tenpence	Is not less than £728 but less than £806	Elevenpence
Is not less than £728 but less than £806	Elevenpence	Is not less than £806 ...	Twelvepence
Is not less than £806 ...	Twelvepence		

## THE SCHEDULE—continued.

## THIRD PART.

*Rates of Tax Payable by Persons in Receipt of Salary or Wages.*

Column 1.		Column 2.	
Rate of Tax payable by a Person who proves to the satisfaction of the Commissioner that he is regularly maintaining or contributing to the maintenance of one or more members of his family who is or are resident and domiciled in Western Australia.		Rate of Tax payable by other Persons.	
(a) Where the weekly rate of salary or wages—	(b) Rate of Tax per Pound.	(a) Where the weekly rate of salary or wages—	(b) Rate of Tax per Pound.
Exceeds £4 3s. Od. but is less than £5	Threepence	Is £1 10s. Od. or more but not more than £4 3s. Od.	Fourpence
Is not less than £5 but less than £5 15s. Od.	Fourpence	Exceeds £4 3s. Od. but is less than £6	Fivepence
Is not less than £5 15s. Od. but less than £6 10s. Od.	Fivepence	Is not less than £6 but is less than £8	Sixpence
Is not less than £6 10s. Od. but less than £8	Sixpence	Is not less than £8 but less than £9 10s. Od.	Sevenpence
Is not less than £8 but less than £9 10s. Od.	Sevenpence	Is not less than £9 10s. Od. but less than £11	Eightpence
Is not less than £9 10s. Od. but less than £11	Eightpence	Is not less than £11 but less than £12 10s. Od.	Ninepence
Is not less than £11 but less than £12 10s. Od.	Ninepence	Is not less than £12 10s. Od. but less than £14	Tenpence
Is not less than £12 10s. Od. but less than £14	Tenpence	Is not less than £14 but less than £15 10s. Od.	Elevenpence
Is not less than £14 but less than £15 10s. Od.	Elevenpence	Is not less than £15 10s. Od.	Twelvepence
Is not less than £15 10s. Od.	Twelvepence		

## FOURTH PART.

*Rates of Tax Payable by Companies.*

Where the net assessable income—	Rate of Tax per Pound.
Is less than £200 ... ..	Fourpence
Is not less than £200 but less than £312 ... ..	Fivepence
Is not less than £312 but less than £416 ... ..	Sixpence
Is not less than £416 but less than £494 ... ..	Sevenpence
Is not less than £494 but less than £572 ... ..	Eightpence
Is not less than £572 but less than £650 ... ..	Ninepence
Is not less than £650 but less than £728 ... ..	Tenpence
Is not less than £728 but less than £806 ... ..	Elevenpence
Is not less than £806 ... ..	Twelvepence