

INCOME TAX (RATES FOR DEDUCTION).

3° and 4° GEO. VI., No. XXVIII.

No. 28 of 1939.

AN ACT to authorise deductions at certain rates from the salary or wages of employees for or on account of income tax payable or which may become payable by such employees.

[Assented to 16th 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. (1) This Act may be cited as the *Income Tax (Rates for Deduction) Act, 1939*, and shall come into operation on a day to be fixed by proclamation; but such proclamation shall not fix a day previous to the first day of July, one thousand nine hundred and forty.

Short title, commencement, and incorporation.

(2) The Income Tax Assessment Act, 1937 (hereinafter referred to as the Assessment Act), is incorporated with and shall be read as one with this Act.

2. Notwithstanding that the rates of income tax to be levied and paid under and in accordance with the provisions of the Assessment Act may not have been declared

Deductions from salary or wages authorised for and on account of income tax before assessment of such tax.

by Parliament for any year of assessment, and that for the time being there may not be any income tax leviable in accordance with section ten of the Assessment Act, in each and every financial year and as from and including the first day of July in each and every such year deductions in accordance with the several rates declared by this Act shall be made from salary or wages of employees in accordance with the provisions of the Assessment Act for or on account of any income tax payable or which may become payable by such employees in such year under the Assessment Act, although the amount of such income tax has not been assessed.

Rates for
deductions.

3. The several rates at which the deductions authorised by section two of this Act shall be made are as follows:—

- (a) Where the rate of salary or wages does not exceed eight pounds per week, the rate of deduction shall be sixpence for every pound and for every fractional part of a pound exceeding ten shillings payable to the employee.
- (b) Where the rate of salary or wages exceeds eight pounds per week, the rate of deduction shall be ninepence for every pound and for every fractional part of a pound payable to the employee.