

FINANCIAL EMERGENCY TAX ASSESSMENT.

2° and 3° GEO. VI., No. XXVI.

No. 26 of 1938.

AN ACT to amend section nine of the Financial
Emergency Tax Assessment Act, 1932-1937 (Con-
solidated).

[Assented to 31st January, 1939.]

BE it enacted by the King's Most Excellent Majesty,
by and with the advice and consent of the Legis-
lative Council and Legislative Assembly of Western
Australia, in this present Parliament assembled, and by
the authority of the same, as follows:—

Short title.

1. This Act may be cited as the *Financial Emergency Tax Assessment Act Amendment Act, 1938*, and shall be read as one with the Financial Emergency Tax Assessment Act, 1932-1937 (Consolidated), as reprinted in the Appendix to the Sessional Volume of the Statutes for the year 1937-1938, hereinafter referred to as the principal Act.

Amendment
of s. 9.

2. Section nine of the principal Act is amended by deleting subsection (5) therefrom and inserting in lieu thereof a new subsection, as follows:—

(5) The State may enter into an agreement with the Commonwealth for the deduction by the Com-

monwealth from periodical payments of salary or wages paid to persons who are officers within the meaning of section two of the Income Tax Collection Act, 1938, of the Commonwealth of the tax payable under this Act in respect of salary or wages paid by the Commonwealth to such persons. Any amount deducted in pursuance of an agreement made under this subsection shall be paid by the Commonwealth authority making the deduction to the Commissioner as representing the State in such manner and at such times as are provided by the agreement.

3. The principal Act as amended by this Act may be cited as the Financial Emergency Tax Assessment Act, 1932-1938.

Citation of
principal Act
as amended.
