

FINANCIAL EMERGENCY TAX.

1° EDWD. VIII., No. XXX.

No. 30 of 1936.

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 11th December, 1936.]

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* (No. 3), 1936.

Short title
and com-
mencement.

2. For the purpose of the Financial Emergency Tax Assessment Act, 1932, and its amendments (hereinafter called the Assessment Act) financial emergency tax is imposed at the rates declared by this Act.

Imposition of
tax.

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 thirty-seven, on income of a taxpayer for the year of in-

Rates of tax on
income.

come ended the thirtieth day of June, one thousand nine hundred and thirty-six—

- (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-six) in respect of one half of the income of the year of income: the several rates declared by and in accordance with the provisions of the Financial Emergency Tax Act, 1935;
- (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 thirty-seven) in respect of the remaining half of the income of the year of income: the several rates declared in the first 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-six, does not exceed one hundred and four pounds the amount of tax shall not exceed seventeen shillings and fourpence.

Rates of tax
on salaries
and wages.

(2.) (a) For the purpose of section three of the Assessment Act the following are declared to be the rates of tax payable for the financial year ending the thirtieth day of June, one thousand nine hundred and thirty-seven, on salaries and wages—

- (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-six: the several rates declared by and in accordance with the provisions of the Financial Emergency Tax Act, 1935.
- (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 thirty-seven: the several rates declared in the second part of the Schedule; and

(b) Unless Parliament otherwise determines the rates declared in the second part of the Schedule 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 thirty-seven:

Provided that, where the salary or wages are less than 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 section eight of the Assessment Act it is hereby declared that the several rates following shall be the rates of tax payable for the year ending the 30th day of June, 1937, by companies on profits made or on interest on investments or on premiums received (as the case may require) in respect of which a payment of duty is payable under the provisions of the Dividend Duties Act, 1902—

Rates of tax
payable by
companies.

- (a) In respect of one half of such profits made, or of interest on investments received or of premiums received: the rates declared by the Financial Emergency Tax Act, 1935.
 - (b) In respect of the remaining half of such profits made or of interest on investments received, or of premiums received: the rates declared in the third part of the Schedule.
-

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 income for the whole year ended the 30th day of June, 1936—	(b) Rate of tax payable per pound of income.	(a) Where the income for the whole year ended the 30th day of June, 1936—	(b) Rate of tax payable per pound of income.
is not less than £195 but less than £260	Fourpence	is £78 or more but does not exceed £195	Fourpence
is not less than £260 but less than £338	Fivepence	exceeds £195 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 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) Weekly rate of salary or wages.	(b) Rate of tax payable per pound of salary or wages.	(a) Weekly rate of salary or wages.	(b) Rate of tax payable per pound of salary or wages.
Not less than £3 15s. 0d but less than £5	Fourpence	Is £1 10s. 0d. or over but not exceeding £3 15s. 0d.	Fourpence
Not less than £5 but less than £6 10s. 0d.	Fivopence	Exceeding £3 15s. 0d. but less than £6	Fivopence
Not less than £6 10s. 0d. but less than £8	Sixpence	Not less than £6 but less than £8	Sixpence
Not less than £8 but less than £9 10s. 0d.	Sevenpence	Not less than £8 but less than £9 10s. 0d.	Sevenpence
Not less than £9 10s. 0d. but less than £11	Eightpence	Not less than £9 10s. 0d. but less than £11	Eightpence
Not less than £11 but less than £12 10s. 0d.	Ninepence	Not less than £11 but less than £12 10s. 0d.	Ninepence
Not less than £12 10s. 0d. but less than £14	Tenpence	Not less than £12 10s. 0d. but less than £14	Tenpence
Not less than £14 but less than £15 10s. 0d.	Elevenpence	Not less than £14 but less than £15 10s. 0d.	Elevenpence
Not less than £15 10s. 0d.	Twelvepence	Not less than £15 10s. 0d.	Twelvepence

THE SCHEDULE—continued.

THIRD PART.

TAX PAYABLE BY COMPANIES.

- (a) Companies which carry on any insurance or assurance business exclusively (not being a life assurance company)—sixpence in respect of every three pounds two shillings and sixpence of the premiums received by every such company and liable to assessment under section eight of the Assessment Act.
- (b) Other companies :
- On profits of any other company not being a life assurance company ; and
- On interest received by a life assurance company from its investments.

Rate of tax payable
per pound of profit
or interest.

Where the profit made or interest received for the full period of assessment under the Dividend Duties Act, 1902, is	less than £195 ...	Fourpence
Where the profit made or interest received for the full period of assessment under the Dividend Duties Act, 1902, is	not less than £195 but less than £312	Fivepence

Where the profit made or interest received for the full period of assessment under the Dividend Duties Act, 1902, is not less than £312, the rates shall be the same as those specified in column 2 of the first part of this Schedule.