

FINANCIAL EMERGENCY TAX ASSESSMENT.

1° EDWD. VIII., No. XXXVII.

No. 37 of 1936.

**AN ACT to amend Sections four and nine of the
Financial Emergency Tax Assessment Act, 1932-1934.**

[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 Assessment Act Amendment Act (No. 2)*, 1936, and shall be read as one with the Financial Emergency Tax Assessment Act, 1932-1934 (hereinafter called the principal Act). Short title.

2. Section four of the principal Act is amended by striking out paragraph (d) and substituting the following:— Amendment of s. 4 of the principal Act.

(d) who prove to the satisfaction of the Commissioner that they are regularly maintaining or contributing to the maintenance of one or more members of their family who is or are resident and domiciled in Western Australia if such first-mentioned persons are:

(i) in receipt of income, including salary or wages, not less than seventy-eight pounds per year and less than one hundred and eighty-seven pounds per year: provided that in lieu of the foregoing exemption stated in this subparagraph (i) from and after the thirty-first day of December, one

thousand nine hundred and thirty-six, any such persons who in the year of income preceding the year of assessment of tax have earned or derived an income less than one hundred and ninety-five pounds shall be exempt from liability in respect of one-half of the income which is earned or derived in the year of income ending the thirtieth day of June, one thousand nine hundred and thirty-six, preceding the year of assessment of tax and in respect of the income earned or derived by any such person for any subsequent year preceding the year of assessment of tax if that income is less than one hundred and ninety-five pounds per annum;

- (ii) in receipt of salary or wages in an amount not less than thirty shillings but less than three pounds twelve shillings a week and have no other source of income: provided that in lieu of the foregoing exemption stated in this subparagraph (ii) from and after the thirty-first day of December, one thousand nine hundred and thirty-six, any such persons who receive salary or wages less than three pounds fifteen shillings per week and who have no other source of income shall be exempt from liability.

Amendment
of s. 9 of
the principal
Act.

3. Section nine of the principal Act is amended by striking out subsection (6) and substituting the following:—

(6.) If during the period of twelve months ending on the thirtieth day of June, one thousand nine hundred and thirty-seven, or during any period of twelve months ending on the thirtieth day of June in any year thereafter any person shall pay tax under this section on his salary or wages, and at the

expiration of such period of twelve months he proves to the satisfaction of the Commissioner that the total amount of the salary or wages together with any income received by him during such period is such that if the same were all income he would be entitled to exemption from tax under paragraphs (c) or (d) of section four, then such person may apply for and the Commissioner shall make to such person a refund of the amount of tax so paid by such person and received by the Commissioner during the respective periods aforesaid.

4. The principal Act as amended by this Act may be cited as the Financial Emergency Tax Assessment Act, 1932-1936. Citation of principal Act as amended.
