

FINANCIAL EMERGENCY TAX ASSESSMENT.

1° AND 2° GEO. VI., No. XXI.

No. 21 of 1937.

**AN ACT to amend Sections nine and thirteen of the
Financial Emergency Tax Assessment Act, 1932-1936.**

[Assented to 18th January, 1938.]

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:—

1. This Act may be cited as the *Financial Emergency Tax Assessment Act Amendment Act, 1937*, and shall be read as one with the Financial Emergency Tax Assessment Act, 1932-1936 (hereinafter called the principal Act). Short title.

Amendment
of s. 9 of
principal Act.

2. Section nine of the principal Act is amended by adding a paragraph at the end of subsection (1) as follows:—

If any person paying salary or wages fails to carry out the provisions of this section he and his employer shall be jointly and severally liable on demand by the Commissioner to pay any tax not paid by reason of such failure.

Amendment
of s. 13 of
principal Act.

3. Section thirteen of the principal Act is amended by adding a subsection as follows:—

(2) Notwithstanding the provisions of the Justices Act, 1902-1936, the period of limitation for prosecution for any offence against this Act or any of the regulations made thereunder shall be three years from the date of the commission of such offence.

Provided that this section shall not have any retrospective effect beyond the thirty-first day of December, one thousand nine hundred and thirty-six.

Citation of
principal Act.

4. The principal Act as amended may be cited as the *Financial Emergency Tax Assessment Act, 1932-1937*.