

FINANCIAL EMERGENCY TAX ASSESSMENT.

1° AND 2° GEO. VI., No. XXX.

No. 30 of 1937.

**AN ACT to amend Section four 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 Legislative
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, 1937*, and shall be read as one with the Financial Emergency Tax Assessment Act, 1932-1936, hereinafter called the principal Act.

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) Persons 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 shall be exempt to the following extent, namely—

- (i) in respect of their income for the year of income ending on the thirtieth day of June, one thousand nine hundred and thirty-seven, if that income (including salary or wages) was less than one hundred and ninety-five pounds;
- (ii) in respect of their income for any subsequent particular year of income in which that income (including salary or wages) does not exceed two hundred pounds;
- (iii) in respect of any salary or wages received after the thirty-first day of December, one thousand nine hundred and thirty-seven, by any such person which does not exceed three pounds seventeen shillings per week if such person has no other source of income.

3. The principal Act as amended by this Act may be cited as the Financial Emergency Tax Assessment Act, 1932-1937.

Citation of
principal Act
as amended.