

## SPECIAL TAX ASSESSMENT REVISION.

1° AND 2° GEO. VI., No. XLVII.

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No. 47 of 1937.

AN ACT to make certain amendments to the special tax assessment Acts known as the Financial Emergency Tax Assessment Act, 1932-1937 ; the Hospital Fund Act, 1930-1931 ; and the Gold Mining Profits Tax Assessment Act, 1934, consequent on the passing of the Income Tax Assessment Act, 1937 ; to make provision for the consolidation and reprinting of the said special tax assessment Acts with their respective amendments ; and for other purposes consequent thereon or incidental thereto.

[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:—

### PART I.—PRELIMINARY.

1. This Act may be cited as the *Special Tax Assessment Acts Revision Act, 1937*, and shall come into operation at the same time as the Income Tax Assessment Act, 1937. Short title

Parts.

2. This Act is divided into Parts as follows :—

PART I.—PRELIMINARY.

PART II.—FINANCIAL EMERGENCY TAX ASSESSMENT ACT, 1932–1937.

PART III.—HOSPITAL FUND ACT, 1930–1931.

PART IV.—GOLD MINING PROFITS TAX ASSESSMENT ACT, 1934.

PART II.—FINANCIAL EMERGENCY TAX ASSESSMENT ACT, 1932–1937.

Reference to principal Act.

3. The Financial Emergency Tax Assessment Act, 1932–1937, is in this Part referred to as the principal Act.

Amendment of s. 1 of principal Act. Short title, etc.

4. Section one of the principal Act is repealed and the following section enacted in its place:—

1. (a) This Act may be cited as the Financial Emergency Tax Assessment Act, 1932–1937 (Consolidated).

(b) Subject to any express provisions of this Act to the contrary it shall be read as one with the Income Tax Assessment Act, 1937.

Amendment of s. 2 of principal Act.

5. Section two of the principal Act is amended as follows:—

(a) by inserting a new definition at the beginning of the list of definitions in the section as follows:—

“Assessable income” means all amounts which under the provisions of the Income Tax Assessment Act, 1937, are included in the assessable income of a taxpayer and includes income arising or accruing to any person from Western Australian Government Stock and Treasury bills. The term does not include—

(1) salary or wages unless objection is taken under section ten to the payment of tax according to the method prescribed in section nine;

(2) dividends received by a taxpayer;

(b) by striking out the term “Commissioner” and the definition relating thereto and substituting the following:—

“Commissioner” means the Commissioner of Taxation appointed under the Income Tax Assessment Act, 1937;

(c) by striking out the term "income" and the definition relating thereto;

(d) by inserting the following additional definition after the definition of "member of a family"—

"Net assessable income" means the assessable income after making therefrom the deductions allowed by the Income Tax Assessment Act, 1937, in ascertaining the taxable income of a taxpayer with the exception of the deductions under paragraphs (a) and (b) of subsection (1) of section seventy-four and paragraph (c) of the same subsection (to the extent that the taxes referred to in such last-mentioned paragraph are not incurred in the production of income) and with the exception also of the deductions under paragraph (a) of subsection (1) of section seventy-eight and sections seventy-nine and eighty-one, and of the exemption provided by section one hundred and twenty of that Act;

(e) by striking out the definition of "salary or wages" and substituting the following:—

"Salary or wages" includes fees, commission, allowances, or payments to any employee as such or to any director of a company or to any member of a board, trust or commission and commission paid to agents and all assessable income specified in paragraphs (f) and (g) of subsection (2) of section seventeen of the Income Tax Assessment Act, 1937.

6. Section four of the principal Act is amended as follows:—

Amendment  
of s. 4 of  
principal Act.

(a) by striking out the word "income" in paragraph (c) of subsection (1) and substituting the words "net assessable income";

(b) by substituting the words "net assessable income" for the word "income" where it occurs as the fifth word in line one of both subparagraph (i) and subparagraph (ii) of paragraph (d);

7. Section five of the principal Act is repealed and the following new section enacted in its place:—

Amendment  
of s. 5 of  
principal Act.

5. (1.) Subject to the provisions of this Act the net assessable income of a taxpayer shall be subject to the imposition of the financial emergency tax.

Imposition  
of tax.

(2.) Financial emergency tax shall be payable in each year of assessment under the Income Tax Assessment Act, 1937, and shall be calculated on and payable in respect of the net assessable income of a taxpayer for the year of income next preceding the year of assessment: provided that this subsection shall be read subject to the provisions of section eight.

(3.) The amount of tax assessed under this Act shall be due and payable to the Commissioner on behalf of the department by every taxpayer within thirty days after service by post of a notice of assessment of such tax.

(4.) Subject to any express provisions of this Act, all the provisions of Part IV. and Part VI. of the Income Tax Assessment Act, 1937, shall apply with the necessary modifications in relation to returns and assessments and the collection and recovery of tax under this Act, but the return rendered by any person under the Income Tax Assessment Act, 1937, for any year of income may be utilised by the Commissioner for the purpose of making an assessment under this Act and such return shall be deemed to have been furnished to all intents and purposes for the purpose of this Act.

Amendment  
of s. 6 of  
principal Act.

8. Section six of the principal Act is amended—

(a) by striking out the word “forty-three” in the second line and substituting the words “one hundred and fifty-five”;

(b) by striking out the words and figures “Land and Income Tax Assessment Act, 1907-1931,” and substituting the words and figures “Income Tax Assessment Act, 1937.”

Amendment of  
s. 7 of prin-  
cipal Act.

9. Section seven of the principal Act is amended by striking out the words and figures “Land and Income Tax Assessment Act, 1907-1924,” in the third line of the section and substituting the words and figures “Income Tax Assessment Act, 1937.”

Amendment  
of s. 8 of  
principal  
Act.

10. Section eight of the principal Act is repealed and the following substituted:—

Taxing of  
Companies.

8. (1.) Every insurance company which under the provisions of subsection (1) of section nineteen of the Income Tax Assessment Act, 1937, is required

to pay duty assessed under the provisions of section eight of the Dividend Duties Act, 1902, and its amendments shall pay to the Commissioner on behalf of the department in addition to such duty financial emergency tax at the rate fixed by Parliament in respect of every three pounds two shillings and sixpence of premiums received by any such company up to and including the thirty-first day of December, one thousand nine hundred and thirty-seven, but excluding any portion of such premiums actually paid away by way of reinsurance effected in the State with any other company.

(2.) For the year of tax ending on the thirtieth day of June, one thousand nine hundred and thirty-eight, and for each year of tax thereafter, every company shall pay to the Commissioner on behalf of the department financial emergency tax on its net assessable income for the preceding year of income at such rate as shall be declared by Parliament: provided that every company which is subject to the provisions of subsection (1) of this section shall for the year of income ending on the thirtieth day of June, one thousand nine hundred and thirty-eight, or the accounting period which has by leave of the Commissioner been substituted for the year of income ending on that date be liable to pay tax on one half only of such income, but at the rate of tax applicable to the whole of the income for that year of income or accounting period.

(3) In ascertaining the net assessable income for the purpose of this section the exemption provided by section one hundred and twenty-two of the Income Tax Assessment Act, 1937, shall be allowed.

11. Section sixteen of the principal Act is repealed and the following new section is substituted:—

Amendment  
of s. 16 of  
principal Act.

16. Any person who is dissatisfied with any assessment under this Act shall have the same right of objection and appeal as is accorded to a taxpayer under the Income Tax Assessment Act, 1937, and the provisions of Part V. of that Act shall accordingly apply with all necessary modifications.

Appeals.

12. (1) The principal Act as amended by this Act may be cited as the Financial Emergency Tax Assessment Act, 1932-1937 (consolidated).

Citation of  
principal Act.

Provision for reprinting.

(2.) The principal Act as amended by this Act shall be reprinted by the Government Printer under the supervision of the Clerk of Parliaments.

(3.) In any such reprint—

(a) the cross-references, sectional, and subsectional numbers shall be adjusted where necessary and suitable references made in the margins of sections;

(b) the short title shall be amended to conform to the provisions of subsection (1) of this section.

### PART III.—THE HOSPITAL FUND ACT, 1930-1931.

Reference to principal Act.

13. The Hospital Fund Act, 1930-1931, is in this Part referred to as the principal Act.

New section substituted for s. 1 of principal Act.

14. Section one of the principal Act is repealed and the following new section enacted in its place:—

Short title.

1. (1.) This Act may be cited as the Hospital Fund Act, 1930-1937.

(2.) Subject to any express provisions of this Act to the contrary, it shall be read as one with the Income Tax Assessment Act, 1937, and the Hospitals Act, 1927.

S. 2 of principal Act amended.

15. Section two of the principal Act is amended as follows:—

(a) by inserting a definition at the beginning of the section as follows:—

“Assessable income” means all amounts which under the provisions of the Income Tax Assessment Act, 1937, are included in the assessable income of a taxpayer and includes income arising or accruing to any person from Western Australian Government Stock and Treasury bills. The term does not include—

(1) salary or wages unless objection is taken under section ten to the payment of tax according to the method prescribed in section nine;

(2) dividends received by a taxpayer;

(b) by striking out the term "Commissioner" and the definition relating thereto and substituting the following:—

"Commissioner" means the Commissioner of Taxation appointed under the Income Tax Assessment Act, 1937;

(c) by striking out the term "income" and the definition relating thereto;

(d) by inserting the following definition after the definition of "Minister":—

"Net assessable income" means the assessable income after making therefrom the deductions allowed by the Income Tax Assessment Act, 1937, in ascertaining the taxable income of a taxpayer, with the exception of the deductions under paragraph (a) of subsection (1) of sections seventy-eight, seventy-nine, and eighty-one; and of the exemption provided by section one hundred and twenty of that Act;

(e) by adding a definition at the end of the section as follows:—

"Salary or wages" includes fees, commission, allowances or payments to any employee as such or to any director of a company, or to any member of a board, trust, or commission, and commission paid to agents, and all assessable income specified in paragraphs (f) and (g) of subsection (2) of section seventeen of the Income Tax Assessment Act, 1937.

16. Section four of the principal Act is repealed and the following new section is enacted in its place:—

Repeal and re-enactment of s. 4 of principal Act.

4. Subject to the provisions of this Act every person shall be liable to contribute to the fund an amount calculated at such rate (not exceeding one

Imposition of tax.

penny half-penny in the pound in respect of his income, salary, or wages during such time as Parliament may declare and enact:

Provided that every person—

- (a) in receipt of salary or wages of less than one pound a week and having no other source of income; or
- (b) whose net assessable income together with his salary or wages (if any) is in the aggregate less than fifty-two pounds a year

shall be exempt from liability to contribute to the fund.

Provided further—

- (i) that in assessing the amount of such contribution board and lodging supplied by an employer for his employee in respect of wages not less than one pound a week shall be deemed to be equivalent to additional wages at the rate of one pound per week;
- (ii) that a person in receipt of payments from a superannuation fund to which he has contributed shall be exempt from liability to contribute to the fund in respect of a proportionate part of each payment in ratio to his contribution to such superannuation fund.

Repeal and re-enactment of s. 5 of principal Act.  
Method of imposing tax.

17. Section five of the principal Act is repealed and the following new section is enacted in its place:—

5. (1.) Subject to the provisions of this Act the net assessable income of a taxpayer shall be subject to the imposition of the contribution or tax imposed by this Act.

(2.) Contributions to the fund shall be payable in each year of tax under the provisions of the Income Tax Assessment Act, 1937, and shall be calculated on and payable in respect of the year of income next preceding the year of assessment on the net assessable income of the taxpayer.

(3.) The contribution to the fund shall be due and payable to the Commissioner on behalf of the department by every contributor thirty days after service by post of a notice of assessment.



(4.) Subject to the express provisions of this Act all the provisions of Part IV. and Part VI. of the Income Tax Assessment Act, 1937, shall apply with the necessary modifications in relation to returns and assessments and the collection and recovery of tax under this Act, but the return rendered by any person under the Income Tax Assessment Act, 1937, may be utilised by the Commissioner for the purpose of making an assessment under this Act and such return shall be deemed to have been furnished to all intents and purposes for the purpose of this Act.

18. Section six of the principal Act is amended—
- Amendment  
of s. 6 of  
principal Act.
- (a) by striking out the word “forty-three” in the second line and substituting the words “one hundred and fifty-five”;
- (b) by striking out the words and figures “Land and Income Tax Assessment Act, 1907-1924,” and substituting the words and figures “Income Tax Assessment Act, 1937.”

19. Section seven of the principal Act is amended by striking out the words and figures “Land and Income Tax Assessment Act, 1907-1924,” in the third and fourth lines of the section and substituting the words and figures “Income Tax Assessment Act, 1937.”
- Amendment  
of s. 7 of  
principal Act.

20. Section eight of the principal Act is repealed and the following substituted:—
- Repeal and  
re-enactment  
of s. 8 of  
principal Act.

8. (1.) Every insurance company which under the provisions of subsection (1) of section nineteen of the Income Tax Assessment Act, 1937, is required to pay duty assessed under the provisions of section eight of the Dividend Duties Act, 1902, and its amendments, shall pay to the Commissioner on behalf of the department in addition to such duty a contribution to the fund at the rate fixed by Parliament in respect of every three pounds two shillings and sixpence of premiums received by any such company up to and including the thirty-first day of December, one thousand nine hundred and thirty-seven, but excluding any portion of any such premiums actually paid away by way of reinsurance effected in the State with any other company.

Tax payable  
by companies.

(2.) For the year of tax ending on the thirtieth day of June, one thousand nine hundred and thirty-eight, and for each year of tax thereafter every company shall pay to the Commissioner on behalf of the department for the preceding year of income or for the accounting period which has by leave of the Commissioner been substituted for that year of income contributions to the fund on its net assessable income at the rate fixed by Parliament: provided that every company which is subject to the provisions of subsection (1) of this section shall for the year of income ending on the thirtieth day of June, one thousand nine hundred and thirty-eight, or the accounting period which has by leave of the Commissioner been substituted for the year of income ending on that date be liable to pay tax on one half only of such income: Provided further, that nothing in this subsection shall apply to shipping companies.

(3.) In ascertaining the net assessable income for the purpose of this section the exemption provided by section one hundred and twenty-two of the Income Tax Assessment Act, 1937, shall be allowed.

Citation of principal Act as amended.

21. (1.) The principal Act as amended by this Act may be cited as the Hospital Fund Act, 1930-1937.

Provision for reprinting.

(2.) The principal Act as amended by this Act shall be reprinted by the Government Printer under the supervision of the Clerk of Parliaments.

(3.) In any such reprint—

(a) the cross-references, sectional and subsectional numbers, paragraphs and subparagraphs shall be adjusted where necessary and suitable references made in margins to the sections;

(b) the short title shall be amended to conform to the provisions of subsection (1) of this section.

#### PART IV.—GOLD MINING PROFITS TAX ASSESSMENT ACT, 1934.

Reference to principal Act.

22. In this Part the Gold Mining Profits Tax Assessment Act, 1934, is hereinafter called the principal Act.

Repeal and re-enactment of s. 2 of principal Act. Act to be read with Income Tax Assessment Act, 1937.

23. Section two of the principal Act is repealed and the following new section enacted in its place:—

2. Subject to any express provisions of this Act to the contrary this Act shall be read as one with the Income Tax Assessment Act, 1937.

24. Section three of the principal Act is amended—  
(a) by striking out the definition of “Commissioner”  
and substituting the following:—

Amendment  
of s. 3 of  
principal Act.

“Commissioner” means the Commissioner  
of Taxation appointed under the Income  
Tax Assessment Act, 1937.

25. Section five of the principal Act is amended by  
striking out the words—

Amendment  
of s. 4 of  
principal Act.

“net profits of every company as assessed for the  
duty payable by such company under the Dividend  
Duties Act, 1902,”

and substituting the words—

“taxable income of every company as assessed  
under the Income Tax Assessment Act, 1937, subject  
however to the provisions of section ten of this Act.”

26. Section six of the principal Act is repealed and  
the following new section is enacted in its stead:—

Repeal and  
re-enactment  
of s. 6 of  
principal Act.  
Assessments.

6. As and when the Commissioner assesses a  
company for income tax under the Income Tax  
Assessment Act, 1937, he shall also assess the com-  
pany for goldmining profits tax and serve the com-  
pany with a notice of assessment.

27. Section seven of the principal Act is amended by  
striking out the word “twenty-eight” in line three and  
substituting the word “thirty.”

Amendment  
of s. 7 of  
principal Act.

28. (1.) Subsection (1) of section ten of the princi-  
pal Act is amended by striking out the words and figures  
“subsection (9) of section six of the Dividend Duties Act,  
1902,” in the first and second lines of the subsection and  
substituting the words and figures “subsection (1) of  
section one hundred and twenty-two of the Income Tax  
Assessment Act, 1937,” and by striking out the last two  
lines in the subsection and substituting the words “sec-  
tion one hundred and forty-nine of the Income Tax  
Assessment Act, 1937.”

Amendment  
of s. 10 of  
principal Act.

(2.) Subsection (2) of section ten of the principal Act  
is amended by striking out the words “subsection (9) of

section six of the Dividend Duties Act, 1902," and substituting the words "subsection (1) of section one hundred and twenty-two of the Income Tax Assessment Act, 1937," and by striking out the words and figures "subsection (1) of section six of the Dividend Duties Act, 1902," at the end of the section and substituting the following words and figures "section one hundred and forty-nine of the Income Tax Assessment Act, 1937."

Amendment  
of s. 11 of  
principal Act.

29. Section eleven of the principal Act is repealed and the following new section is enacted in its place:—

Tax is a debt  
due to the  
King.

11. The Gold Mining Profits Tax charged and payable under this Act shall be a debt due to His Majesty from the companies by which such tax is payable.

Amendment  
of s. 13 of  
principal Act.

30. Section thirteen of the principal Act is amended by striking out the words and figures "section thirty of the Dividend Duties Act, 1902," in the second line of subsection (1) and substituting the words and figures "section one hundred and seventy of the Income Tax Assessment Act, 1937," and by striking out the word "duty" in the fourth line and substituting the word "tax."

Repeal and  
re-enactment,  
s. 15, prin-  
cipal Act.

Incorporation  
of Income  
Tax Assess-  
ment Act,  
1937, Parts  
IV. and VI.

31. Section fifteen of the principal Act is repealed and the following new section substituted:—

15. Subject to the express provisions of this Act all the provisions of Part IV. and Part VI. of the Income Tax Assessment Act, 1937, shall apply with the necessary modifications in relation to returns and assessments and the collection and recovery of tax under this Act, but the return rendered by any person under the Income Tax Assessment Act, 1937, may be utilised by the Commissioner for the purpose of making an assessment under this Act, and such return shall be deemed to have been furnished to all intents and purposes for the purpose of this Act.

Citation of  
principal Act  
as amended.

32. (1.) The principal Act as amended by this Act may be cited as the Gold Mining Profits Tax Assessment Act, 1934-1937.

Reprinting.

(2.) The principal Act as amended by this Act shall be reprinted by the Government Printer under the supervision of the Clerk of Parliaments.

(3.) In any such reprint—

- (a) section eight of the principal Act (the operation of which is now exhausted) may be omitted;
  - (b) the cross references shall be adjusted and suitable references shall be made in the margins of the sections.
  - (c) the short title shall be altered to conform to subsection (1) of this section.
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