

FINANCIAL EMERGENCY TAX.

25° GEO. V., No. XXX.

No. 31 of 1934.

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 28th December, 1934.]

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, 1934*, and shall come into operation and have effect as from and including the first day of January, one thousand nine hundred and thirty-five.

Short title and commencement.

2. The Financial Emergency Tax Assessment Act, 1932, with its amendments is incorporated with and shall be read as one with this Act.

Incorporation.

3. Nothing in this Act shall affect the provisions of the Financial Emergency Tax Act, 1933, which shall operate and have effect until the thirty-first day of December, one thousand nine hundred and thirty-four.

Saving provision.

Imposition of
financial emer-
gency tax.

4. For the year ending the thirtieth day of June, one thousand nine hundred and thirty-five, but subject as hereinafter provided in relation to such year, and thereafter until the thirty-first day of December, one thousand nine hundred and thirty-five, unless Parliament otherwise determines, there shall be charged, levied, collected and paid under and subject to the provisions of the Financial Emergency Tax Assessment Act, 1932, and any amendments thereof, a tax to be called the financial emergency tax—

- (a) At the rates of fourpence, fivepence, sixpence, eightpence, and ninepence respectively in accordance with the scale hereinafter set forth for every pound, including portion of a pound required by the said Act to be reckoned as a pound, upon and in respect of all income within the meaning of that Act to which sections five, six, seven, eight and ten thereof relate and not exempt from liability to taxation under that Act, that is to say—
 - (i) Fourpence in the pound where the income is seventy-eight pounds per annum or more and is less than one hundred and eighty-seven pounds per annum; provided that where the income is less than one hundred and four pounds per annum the amount of tax payable shall not exceed seventeen shillings and fourpence;
 - (ii) Fourpence in the pound where the income is one hundred and eighty-seven pounds per annum or more and does not exceed two hundred and thirty-four pounds per annum in the case of 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;
 - (iii) Fivepence in the pound where the income is one hundred and eighty-seven pounds per annum or more and is less than three hundred and twelve pounds per annum, and subparagraph (ii) hereof does not apply;
 - (iv) Fivepence in the pound where the income exceeds two hundred and thirty-four pounds per annum and does not exceed three hundred and twelve

pounds per annum in the case of 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;

- (v) Sixpence in the pound where the income is three hundred and twelve pounds per annum or more and is less than three hundred and sixty-four pounds per annum;
 - (vi) Sixpence in the pound where the income exceeds three hundred and twelve pounds per annum and is less than three hundred and sixty-four pounds per annum in the case of a person of the kind mentioned in paragraph (iv) hereof;
 - (vii) Eightpence in the pound where the income is three hundred and sixty-four pounds per annum or more and is less than four hundred and sixteen pounds per annum;
 - (viii) Ninepence in the pound where the income is four hundred and sixteen pounds per annum or more; and
- (b) At the rates of fourpence, fivepence, sixpence, eightpence and ninepence respectively in accordance with the scale hereinafter set forth for every pound, including portion of a pound required by the said Act to be reckoned as a pound, upon and in respect of the amount of all salary and wages to which section nine of the said Act relates received by any person in this State; such tax to be payable and collected from time to time in accordance with the said Act by and from every such person on the receipt by him of any such salary or wages, that is to say—
- (i) Fourpence in the pound where the amount of the salary or wages is thirty shillings per week or more and is less than three pounds twelve shillings per week; provided that where the salary or wages received is or are less than two pounds per week the amount of the tax payable shall not exceed fourpence per week;
 - (ii) Fourpence in the pound where the amount of the salary or wages is three pounds twelve shillings

per week or more and does not exceed four pounds ten shillings per week, in the case of 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;

- (iii) Fivepence in the pound where the amount of the salary or wages is three pounds twelve shillings per week or more and is less than six pounds per week, and subparagraph (ii) hereof does not apply;
 - (iv) Fivepence in the pound where the amount of the salary or wages exceeds four pounds ten shillings per week and does not exceed six pounds per week in the case of 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;
 - (v) Sixpence in the pound where the amount of the salary or wages is six pounds per week or more and is less than seven pounds per week;
 - (vi) Sixpence in the pound where the amount of the salary or wages exceeds six pounds per week and is less than seven pounds per week in the case of a person of the kind mentioned in subparagraph (iv) hereof;
 - (vii) Eightpence in the pound where the amount of the salary or wages is seven pounds per week or more and is less than eight pounds per week;
 - (viii) Ninepence in the pound where the amount of the salary or wages is eight pounds per week or more; and
- (c) At the rate of sixpence in respect of every three pounds two shillings and sixpence of the premiums received by every company which carries on any insurance or assurance business exclusively (not being a life insurance company), and which is liable for taxation under the said Act in accordance with section eight thereof; and

(d) At the rate of fourpence in the pound on the income of every company to which section six subsection (1) of the Dividend Duties Act, 1902, applies when such income is less than seventy-eight pounds per annum.

5. (1.) Insofar as section four of this Act requires the financial emergency tax to be charged, levied, collected, and paid in respect of salary or wages for the year ending the thirtieth day of June, one thousand nine hundred and thirty-five, such tax shall in respect of salary or wages earned and received prior to the first day of January, one thousand nine hundred and thirty-five be charged, levied, collected and paid in accordance with the provisions of the Financial Emergency Tax Act, 1933 (No. 14 of 1933), and in respect of salary or wages earned and received after the said last-mentioned date shall be charged, levied, collected and paid in accordance with the provisions of this Act.

Provisions relating to assessment of tax.

(2.) Insofar as section four of this Act requires the financial emergency tax to be charged, levied, collected, and paid for the year ending the thirtieth day of June, one thousand nine hundred and thirty-five, in respect of income, such tax shall be charged, levied, collected, and paid upon that portion of the income earned during the six months ending on the thirty-first day of December, one thousand nine hundred and thirty-three, in accordance with the provisions of the Financial Emergency Tax Act, 1933 (No. 14 of 1933), and upon that portion of the income earned between the said last-mentioned date and the thirtieth day of June, one thousand nine hundred and thirty-four, shall be charged, levied, collected, and paid in accordance with the provisions of this Act.