

FINANCIAL EMERGENCY TAX ASSESSMENT.

25° GEO. V., No. XXXI.

No. 32 of 1934.

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

[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:—

Short title and
commencement.

1. (1.) This Act may be cited as the *Financial Emergency Tax Assessment Act Amendment Act, 1934*, and shall be read as one with the *Financial Emergency Tax Assessment Act, 1932* (No. 20 of 1932 as amended by the Act No. 15 of 1933), hereinafter referred to as the principal Act.

(2.) This Act shall come into operation and have effect as from and including the first day of January, One thousand nine hundred and thirty-five.

Amendment
of s. 4.

2. Section four of the principal Act (as amended by section 3 of the Act No. 15 of 1933) is amended as follows:—

- (a) by deleting the word "ten" in line three of paragraph (d) and inserting in lieu thereof the word "twelve";

- (b) by deleting the words "eighty-two" in line seven of paragraph (d) and inserting in lieu thereof the words "eighty-seven."

3. Section nine of the principal Act (as amended by section 4 of the Act No. 15 of 1933) is amended as follows:— Amendment
of s. 9.

- (a) by deleting from subsection (6) the words "eighty-two" in line twenty-five of the subsection and inserting in lieu thereof the words "eighty-seven";
- (b) by adding a subsection after subsection (8), as follows:—

(9) Notwithstanding anything to the contrary contained in section five or elsewhere in this Act, the following provisions shall apply:—

(i) Where any person has in any financial year received income (other than salary or wages), and also salary or wages from which tax has been deducted in accordance with this section, the Commissioner shall aggregate the amounts of such income and such salary or wages, and cause an assessment to be made on such income at the rate of tax appropriate to such aggregate amount, and if the rate of tax applicable to the aggregate amount of income and salary or wages is greater than the rate of tax which has been paid by him on the salary or wages as aforesaid, then additional tax shall be assessed by the Commissioner, on the salary or wages received during that financial year at the difference in rate between that applicable to such aggregate amount and that which has already been paid by him under this section, and the taxpayer shall be liable for and pay in accordance with this Act the amount of tax due on the income assessed as aforesaid, and also the amount of additional tax assessed on such salary or wages as aforesaid.

(ii) If any person in receipt of salary or wages and also of income is by reason of the operations of paragraphs (b) and (c) of

section four of this Act relieved from liability for tax, but would not be so relieved if the aggregate amount of such salary or wages and such income were all salary or wages or all income, then the Commissioner shall aggregate the amounts of such salary or wages and of such income, and cause an assessment to be made and issued upon and in respect of such aggregate amount at the rate of the tax appropriate thereto, and such person shall be liable for and pay in accordance with this Act the amount of the tax so assessed by the Commissioner as aforesaid.

Citation of
principal Act
as amended.

4. The principal Act as amended by the Act No. 15 of 1933 and by this Act may be cited as the Financial Emergency Tax Assessment Act, 1932-1934.