

## FINANCIAL EMERGENCY TAX ASSESSMENT.

24° GEO. V., No. XV.

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No. 15 of 1933.

### AN ACT to amend the Financial Emergency Tax Assessment Act, 1932.

[Assented to 13th October, 1933.]

**B**E 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*, 1933, and shall be read as one with the *Financial Emergency Tax Assessment Act*, 1932 (No. 20 of 1932), hereinafter referred to as the principal Act.

Operation of this Act.

2. This Act shall have effect as from and including the first day of October, one thousand nine hundred and thirty-three.

Amendment of s. 4.

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

- (a) by deleting the words "twenty-one" in paragraph  
(b) and inserting in lieu thereof the word  
"thirty";

- (b) by deleting the words "fifty-two" in paragraph (c) and inserting in lieu thereof the words "seventy-eight";
- (c) by deleting paragraph (d) and inserting in lieu thereof a paragraph, as follows:—

(d) in receipt of salary or wages in the amount of thirty shillings a week or more but less than three pounds ten shillings a week, and having no other source of income, or in receipt of income including salary or wages in the amount of seventy-eight pounds per annum or more but less than one hundred and eighty-two pounds per annum, 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; or

4. Section nine of the principal Act is amended, as follows:— Amendment of  
s. 9.

- (a) by deleting the words "of not less than fifteen" in line two of the proviso to paragraph (b) of subsection (1), and inserting in lieu thereof the words "in excess of ten";
- (b) by deleting the words "fifty-two" in line twenty-two of subsection (6), and inserting in lieu thereof the words "seventy-eight";
- (c) by deleting the words "one hundred and four" in line twenty-five of subsection (6), and inserting in lieu thereof the words "one hundred and eighty-two";
- (d) by adding a subsection, as follows:—

(7.) If it shall be made to appear to the Commissioner at or after the end of any financial year that any person has paid tax, by means of deductions or otherwise, in respect of salary or wages earned during that year, a total sum exceeding the amount of tax which he would have been called upon to pay in respect of such salary or wages, if the same had been income, and financial emergency tax had been assessed thereon as provided by this

Act, then the Commissioner shall repay to such person the amount of the excess so paid by him as aforesaid;

(e) by adding a subsection, as follows:—

(8.) Persons paying salary or wages to any other person shall be responsible only for the payment of financial emergency tax calculated at such rate per pound as would be applicable if the salary or wages so paid were the only salary or wages received by such other person.

Financial  
emergency tax not  
paid or deducted  
to be a charge on  
future salary or  
wages.

5. In the event of the Financial Emergency Tax Act, 1933, not being assented to until after the first day of October, one thousand nine hundred and thirty-three, and where, prior to the said Act and this Act being assented to, any taxpayer within the meaning of the principal Act as amended by this Act has received on or after the first day of October, one thousand nine hundred and thirty-three, salary or wages in respect of which the financial emergency tax as assessed in accordance with the provisions of the Financial Emergency Tax Act, 1933, would have been payable and deductible under and in accordance with section nine of the principal Act, if the said Financial Emergency Tax Act, 1933, had then already been assented to and in operation, then the amount of any such financial emergency tax assessed as aforesaid in respect of the total amount of salary or wages received on or after the said first day of October, one thousand nine hundred and thirty-three, and prior to the said Financial Emergency Tax Act, 1933, or this Act being assented to, whichever shall be the later, shall be and remain a charge upon the salary or wages of such taxpayer as and when the same becomes payable after the commencement of this Act, and where the employer or person paying such last-mentioned salary or wages was an employer or person from whom the said taxpayer received any salary or wages as aforesaid prior to the said Financial Emergency Tax Act, 1933, or this Act being assented to, whichever shall be the later, as aforesaid, then such employer or person shall, in accordance with the provisions of section nine of the principal Act, deduct from any salary or wages payable by him to the said taxpayer after the passing of this Act, in addition to the financial emergency tax then payable in respect of such salary or wages, either in one sum or by such instalments, as may be approved by the Commissioner, the amount of the finan-

cial emergency tax assessed as aforesaid in respect of the salary or wages previously paid by him to such taxpayer as aforesaid.

(2.) Any financial emergency tax which under and by virtue of subsection (1) of this section is payable by any taxpayer and is a charge upon the salary or wages of such taxpayer received by him after the passing of this Act, shall be a debt due from such taxpayer to the Commissioner and shall be recoverable from the taxpayer at the suit of the Commissioner in any court of competent jurisdiction, notwithstanding that since the passing of this Act such taxpayer has ceased to be a taxpayer within the meaning of the principal Act as amended by this Act.