

## LAND AND INCOME TAX ASSESSMENT.

23° GEO. V., No. XLI.

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No. 41 of 1932.

**AN ACT to amend section thirty-one of the Land and Income Tax Assessment Act, 1907-1924.**

[Assented to 30th December, 1932.]

**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:—

1. This Act may be cited as the *Land and Income Tax Assessment Act Amendment Act, 1932.* Short title.

2. (1.) Section thirty-one of the Land and Income Tax Assessment Act, 1907-1924, is hereby amended by the insertion after paragraph (16) thereof of a paragraph, as follows:—

(16A.) Gifts of one pound and upwards proved to the satisfaction of the Commissioner to have been made out of the assessable income derived during the year in which the gifts are made to any fund established for the relief of persons in necessitous circumstances, or for the purpose of constructing, supporting, or maintaining a public hospital in any part of the State.

(2.) This section shall have effect as if enacted on the first day of July, nineteen hundred and thirty-two.