

WESTERN AUSTRALIA.



ANNO SEPTIMO

GEORGII QUINTI REGIS,

XXXIV.

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No. 14 of 1917.

AN ACT to amend the Land and Income Tax Assessment Act, 1907.

[Assented to 28th March, 1917.]

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 *Land and Income Tax Assessment Act Amendment Act, 1917*, and shall be read as one with the Land and Income Tax Assessment Act, 1907, hereinafter referred to as the principal Act. Short title.

2. Section two of the principal Act is hereby amended by adding to the interpretation of "Year of assessment" the following words, "Provided that for the eleventh and each succeeding year of assessment the words 'the year next preceding the year of assessment' shall mean the period of twelve months next preceding the year of assessment." Amendment of sec. 2.

3. Section nine of the principal Act is hereby amended by adding to subsection two thereof the following words, "Provided that for the eleventh year of assessment, that is to say the financial year ending the 30th day of June, 1918, and for each succeeding year of assessment, the person who, at noon on the thirtieth day of June in the year next preceding the year of assessment, is the owner of any land shall, in Amendment of sec. 9.

respect of the land tax for the year of assessment, be deemed to be the owner of such land, and be liable to pay such tax on such land.”

Amendment of  
sec. 29.

4. Section twenty-nine of the principal Act is amended by adding a proviso to subsection one thereof as follows:—

Provided that for the eleventh year of assessment, that is to say the financial year ending the 30th day of June, 1918, and for each succeeding year of assessment, the year next preceding the year of assessment shall be the financial year ending the thirtieth day of June next preceding the year of assessment.

Exemption in the  
case of persons on  
naval or military  
service.

5. The principal Act shall not apply to the income of persons absent from the State on naval or military service with His Majesty's forces received subsequently to the thirty-first day of December, one thousand nine hundred and fifteen, during the present war, so far as such income arises or accrues from a source included in paragraphs (a) and (b) of subsection (1) of section sixteen of the principal Act.

Exchange of infor-  
mation.

6. Notwithstanding anything contained in the principal Act, it shall be lawful for the Commissioner, and he is hereby authorised to communicate any matter which may come to his knowledge in the performance of his official duties to the Commissioner or Deputy Commissioners of Taxation for the Commonwealth of Australia or to the Commissioner of Income Tax for any other State of the Commonwealth or any other person occupying a corresponding position in any such State with reference to the collection of duties of income tax.

Provided that this section shall not come into operation unless or until reciprocal authority to afford similar information to the Commissioner has been conferred on the Commonwealth Commissioner of Taxation and his deputy in Western Australia, or such other Commissioner of Taxation as the case may be.

Information  
obtained under  
principal Act may  
be used under  
other Acts.

7. Any information obtained by the Commissioner or any officer of the Taxation Department in the performance of his or their duties under the principal Act may be used in connection with his or their duties under any other Act administered by the Taxation Department and any such information may be used as evidence in any legal proceedings under any such Act.

Proviso as to first  
assessment.

8. Provided that the first assessment under this Act shall be based on the income for the half-year ending 30th June, 1917, and shall be for six months only, and one-half the exemptions and reductions provided under the principal Act shall be allowed.