

WESTERN AUSTRALIA.



ANNO PRIMO

GEORGI QUINTI REGIS,

XI.

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No. 11 of 1910.

AN ACT to impose a Land Tax and an Income Tax.

[Assented to 23rd December, 1910.]

MOST GRACIOUS SOVEREIGN,—

WE, Your Majesty's most dutiful and loyal subjects, the Legislative Assembly of Western Australia in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the duties hereinafter mentioned, and do therefore most humbly beseech Your Majesty that it may be enacted: And be it therefore 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:—

Preamble.

1. This Act may be cited as the *Land Tax and Income Tax Act, 1910.*

Short title.

2. For the year ending the thirtieth day of June, one thousand nine hundred and eleven, there shall be charged, levied, collected, and paid, for the use of His Majesty, under and subject to the

Grant of Land Tax and Income Tax.

exemptions, deductions, and rebate enacted in the Land and Income Tax Assessment Act, 1907, and in manner therein prescribed—

- (a.) a land tax at the rate of one penny for every pound sterling of the unimproved value, as assessed by or under the said Act, of all land chargeable with such tax; and
- (b.) an income tax at the rate of fourpence for every pound sterling of the amount of all incomes as assessed under the said Act:

Provided that section fifty-six of the said Act shall not apply to the land and income tax to be levied and collected for the financial year ending thirtieth day of June, one thousand nine hundred and eleven.