

PAY-ROLL TAX.

No. 11 of 1971.

AN ACT to impose a Pay-roll Tax.

[Assented to 30th September, 1971.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the 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 *Pay-roll Tax Act, 1971*. Short title.

2. The Pay-roll Tax Assessment Act, 1971 is incorporated with and shall be read as one with this Act. Incorporation of Act.

Imposition
of pay-roll
tax.

3. Pay-roll tax is hereby imposed and shall be payable pursuant to the Pay-roll Tax Assessment Act, 1971 at the rate declared in section 4 of this Act.

Rate of pay-
roll tax.

4. The rate of the pay-roll tax is three and one-half percentum of the taxable wages.
