

## LAND AND INCOME TAX ASSESSMENT.

9° and 10° GEO. VI., No. XI.

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No. 11 of 1945.

**AN ACT** to amend section ten of the **Land and Income Tax Assessment Act, 1907-1931.**

[*Assented to 13th December, 1945.*]

**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 *Land and Income Tax Assessment Act Amendment Act, 1945*, and shall be read as one with the Land and Income Tax Assessment Act, 1907-1931 (No. 15 of 1907 as reprinted in the Appendix to the Sessional Volume of the Statutes for the year 1932 and subsequently amended, hereinafter referred to as the principal Act.

Amendment  
of s. 10 of  
principal  
Act.

2. Section ten of the principal Act is amended by deleting paragraph (f) from subsection (1) and inserting in lieu a paragraph as follows:—

(f) Land held by—

- (i) any pensioner under the Invalid and Old Age Pensions Act, 1908-1943 (Commonwealth);
- (ii) any person who is in receipt of a widow's pension under the provisions of the Widows' Pensions Act, 1942-1943 (Commonwealth);
- (iii) any member of the Forces within the meaning of the Australian Soldiers' Repatriation Act, 1920-1943 (Commonwealth), who is in receipt of a service pension under the provisions of Division 5 of Part III. of that Act.

3. This Act shall have effect as if enacted on the first day of July, One thousand nine hundred and forty-four. Retrospective operation of this Act.

4. The principal Act as amended by this Act may be cited as the Land and Income Tax Assessment Act, 1907-1945. Citation of principal Act as amended.

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