

## INCOME TAX (RATES FOR DEDUCTION).

4° GEO. VI., No. X.

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No. 10 of 1940.

### AN ACT to amend the Income Tax (Rates for Deduction) Act, 1939.

[Assented to 11th October, 1940.]

**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 *Income Tax (Rates for Deduction) Act Amendment Act, 1940*, and shall be read as one with the *Income Tax (Rates for Deduction) Act, 1939* (No. 28 of 1939), hereinafter referred to as the principal Act. Short title.

2. Section three of the principal Act is repealed and a section is inserted in lieu thereof as follows:— Amendment of s. 3.  
Repeal and new section.

3. Subject as hereinafter provided, the several rates at which the deductions authorised by section two of this Act shall be made are as follows:— Rates for deduction.

(a) where the rate of salary or wages does not exceed eight pounds per week, the rate of deduction shall be sixpence for every pound and for every fractional part of a pound exceeding ten shillings;

(b) where the rate of salary or wages exceeds eight pounds per week but does not exceed ten pounds per week, the rate of deduction

shall be ninepence for every pound and for every fractional part of a pound exceeding ten shillings;

- (c) where the rate of salary or wages exceeds ten pounds per week but does not exceed twelve pounds per week, the rate of deduction shall be one shilling for every pound and for every fractional part of a pound exceeding ten shillings; and
- (d) where the rate of salary or wages exceeds twelve pounds, the rate of deduction shall be one shilling and sixpence for every pound and for every fractional part of a pound exceeding ten shillings:

Provided that—

- (i) If the Commissioner is of the opinion that the deduction at the relative rate mentioned in this section from the salary or wages of any employee is insufficient to pay any tax payable by the employee, he may notify the employer in writing that a larger amount shall be deducted from the salary or wages of the employee; and
- (ii) when the employer has received from the Commissioner a notice in writing under paragraph (i) of this proviso requiring him to deduct the larger amount as specified in the notice, the employer shall deduct such larger amount in lieu of the amount calculated at the relative rate mentioned and required to be deducted under this section.