

FINANCIAL EMERGENCY TAX ASSESSMENT.

3° and 4° GEO. VI., No. XLIX.

No. 49 of 1939.

AN ACT to amend section four of the Financial
Emergency Tax Assessment Act, 1932-1938.

[Assented to 23rd December, 1939.]

BE it enacted by the King's Most Excellent Majesty,
by and with the advice and consent of the Legis-
lative 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 *Financial Emergency* Short title.
Tax Assessment Act Amendment Act, 1939, and shall be

read as one with the Financial Emergency Tax Assessment Act, 1932-1938 (No. 20 of 1932 as reprinted in the Appendix to the Sessional Volume of the Statutes for the year 1937-1938 and amended by the Acts No. 19 of 1938 and No. 26 of 1938), hereinafter referred to as the principal Act.

Commence-
ment.

2. This Act shall come into operation on a day to be fixed by proclamation.

Amendment of
s. 4.

3. Section four of the principal Act (as amended by the Act No. 19 of 1938) is amended by deleting from paragraph (d) of the section the whole of subparagraphs (i), (ii), and (iii) and inserting in lieu thereof new subparagraphs as follows:—

- (i) in respect of their net assessable income for the year of income ending on the thirtieth day of June, one thousand nine hundred and thirty-nine, if that income (including salary and wages) did not exceed two hundred and sixteen pounds;
- (ii) in respect of their net assessable income for any subsequent particular year of income in which that income (including salary or wages) does not exceed two hundred and sixteen pounds;
- (iii) in respect of any salary or wages received after the thirty-first day of December, one thousand nine hundred and thirty-nine, by any such person which does not exceed four pounds three shillings per week, if such person has no other source of income.

Citation of
principal Act
as amended.

4. The principal Act as amended by this Act may be cited as the Financial Emergency Tax Assessment Act, 1932-1939.