

LAND TAX AND INCOME TAX.

13° GEO. V., No. XL.

No. 17 of 1923.

AN ACT to amend the Land Tax and Income Tax Act, 1922.

[Assented to 22nd February, 1923.]

BE 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 *Land Tax and Income Tax Act Amendment Act, 1923*, and shall be read as one with the Land Tax and Income Tax Act, 1922, hereinafter referred to as the principal Act. Short title.

2. Section two of the principal Act is amended by striking out the word "and" in line seven, and by inserting after the figures "1921," in line eight, the words "and the Land and Income Tax Assessment Amendment Act, 1922." Amendment of section 2.

3. (1.) Section six of the principal Act is amended by omitting subsection (1) and inserting in place thereof a subsection as follows:— Amendment of section 6.

(1.) In addition to the income tax payable under sections two to five (both inclusive) of this Act, there shall be charged, levied, collected, and paid for the use of His Majesty, under and subject to the Acts referred to in section two, on the income chargeable of all taxpayers, and on such incomes as are liable to tax under section five, a super-tax equal to fifteen per centum of the amount of the income tax imposed as aforesaid: Super-tax of 15 per cent.

Provided that this subsection shall not apply to the income of any taxpayer whose income as defined by section two of the Land and Income Tax Assess-

ment Act, 1907, without any deduction under paragraphs (3), (7), (10), or (12) of section thirty thereof, except in respect of rates and taxes of business premises occupied by the taxpayer, does not exceed two hundred and sixty-four pounds.

Such amendment shall have effect as from the commencement of the principal Act.

(2.) All copies of the principal Act to be hereafter printed by the Government Printer shall be printed as amended by this Act, under the supervision of the Clerk of the Parliaments.
