

## CHARITABLE PURPOSES INCOME DEDUCTIONS.

11° GEO. V., No. XLVII.

No. 47 of 1920.

**AN ACT** to allow a deduction for the purpose of assessing  
Income Tax of payments made for certain Charitable and  
Public Purposes.

[Assented to 11th January, 1921.]

**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 *Charitable Purposes In-* Short title.  
*come Deductions Act, 1920.*

2. Every taxpayer shall be allowed to deduct for the pur- Deduction in  
respect of  
charitable  
gifts, etc.  
pose of assessing his taxable income any payment made  
by him to the board or trustees of any charitable institution,  
incorporated or otherwise, or of a public park or reserve, or  
of a university or public school, or of a library, art gallery,  
museum, or other institution for public education, recreation,  
or enjoyment subsidised by the Government: Provided that  
such payment is applied solely to such charitable or other  
public purpose.

3. This Act shall continue in force until the 31st day of Duration of  
Act.  
December, 1921, and no longer.