

# WESTERN AUSTRALIA.



ANNO SEPTIMO

GEORGI QUINTI REGIS,

XV.

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No. 15 of 1916.

AN ACT relating to the Taxation by the Parliament of the Commonwealth of Australia of Salaries, Reimbursements, and other Moneys paid by the State of Western Australia.

[Assented to 5th December, 1916.]

**W**HEREAS it is expedient that the Parliament of Western Australia should allow the salaries of officers of the State of Western Australia earned in the said State, the salaries paid to responsible Ministers of the Crown, and the allowances to the President and the Chairman of Committees of the Legislative Council, the Speaker and the Chairman of Committees of the Legislative Assembly, and Members of either House of Parliament, to be subject to taxation in common with other salaries earned in the Commonwealth of Australia: 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 *State Salaries (Commonwealth Taxation) Act, 1916.* Short title.

Interpretation.  
See Vic. No. 2809,  
s. 2.

2. In this Act, unless inconsistent with the context or subject-matter, "Officers of the State of Western Australia" includes all persons in any office or employment under the Crown or the Government of Western Australia (including service or employment in any office of Parliament) or in any office or employment for which payment is provided out of the Consolidated Revenue.

Taxation by Com-  
monwealth of  
salaries of State  
Officers, etc.  
*Ibid.*, s. 3.

3. The taxation by the Commonwealth in common with other salaries earned within the Commonwealth of—

- (a) The official salaries of officers of the State of Western Australia residing in the said State ; and
- (b) The salaries of the responsible Ministers of the Crown ; and
- (c) The allowances to the President and the Chairman of Committees of the Legislative Council, the Speaker and the Chairman of Committees of the Legislative Assembly, and Members of either House of Parliament

shall not, if the taxation is not at a higher rate or to a greater extent than is imposed on other salaries of the same amount earned within the Commonwealth, be deemed to be an interference with the exercise of any power of the State.

Salary of Governor.  
*Ibid.*, s. 4.

4. This Act shall not apply to the salary of the Governor.