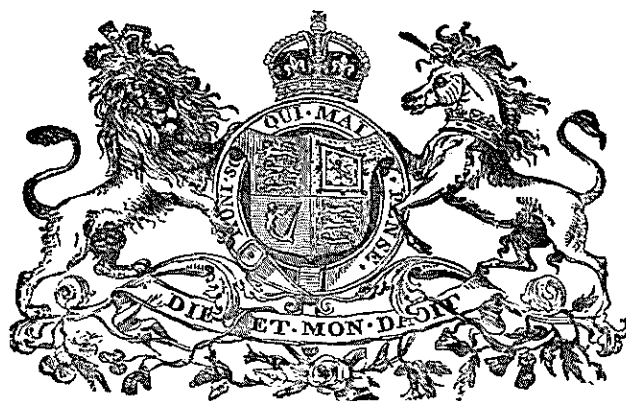


WESTERN AUSTRALIA.



ANNO SEPTIMO

EDWARDI SEPTIMI REGIS,

XVI.

No. 16 of 1907.

AN ACT to impose a Land Tax and an
Income Tax.

[Assented to 20th December, 1907.]

MOST GRACIOUS SOVEREIGN,—

WE, Your Majesty's most dutiful and loyal subjects, the
Legislative Assembly of Western Australia in Parliament
assembled, towards raising the necessary supplies to defray Your
Majesty's public expenses, and making an addition to the public
revenue, have freely and voluntarily resolved to give and grant unto
Your Majesty the duties hereinafter mentioned, and do therefore
most humbly beseech Your Majesty that it may be enacted: And
be it therefore 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 Parlia-
ment assembled, and by the authority of the same, as follows:—

Preamble.

1. This Act may be cited as the *Land Tax and Income Tax* Short title.
Act, 1907.

2. For the year ending the thirtieth day of June, one thousand
nine hundred and eight, there shall be charged, levied, collected,
Grant of Land Tax
and Income Tax.

and paid, for the use of His Majesty, under and subject to the exemptions, deductions, and rebate enacted in the Land and Income Tax Assessment Act, 1907, and in manner therein prescribed—

- (a.) a land tax at the rate of one penny for every pound sterling of the unimproved value, as assessed by or under the said Act, of all land chargeable with such tax; and
- (b.) an income tax at the rate of fourpence for every pound sterling of the annual amount of all incomes as assessed under the said Act:

Provided that for the financial year ending the thirtieth day of June, one thousand nine hundred and eight, one-half only of the land tax and income tax to be charged, levied, collected, and paid in accordance with the provisions of this section shall be levied and collected:

Provided also that section fifty-six of the Land and Income Tax Assessment Act, 1907, shall not apply to the land and income tax to be levied and collected for the financial year ending thirtieth day of June, one thousand nine hundred and eight.