

Western Australia

Tax Collection Act 1920

As at 31 Dec 1920

Version 00-a0-02

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CONTENTS

- | | | |
|----|-----------------------------------|---|
| 1. | Short title | 1 |
| 2. | Authority to enter into agreement | 1 |

The Schedule

NOTES

Tax Collection Act 1920

An Act to authorize an Agreement between the State and the Commonwealth for the Collection by the Commonwealth, on behalf of the State, of Land and Income Taxes and other Duties payable under certain Acts of the State Parliament, and for purposes incidental thereto.

[Assented to 31 December 1920.]

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. Short title

This Act may be cited as the *Tax Collection Act 1920*.

2. Authority to enter into agreement

- (1) It shall be lawful for the State to enter into an agreement with the Commonwealth for the collection by the Commonwealth, on behalf of the State, of the taxes and duties payable under the Acts mentioned in the Schedule.
- (2) Such agreement shall commence on the first day of July, one thousand nine hundred and twenty-one, and shall be determinable by either party thereto by notice given to either party six months prior to the date upon which the agreement is to cease to have effect.

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- (3) On such agreement being made, and so long as it continues in force, the powers and duties of officers appointed under any of the Acts mentioned in the Schedule may be exercised and performed by officers appointed under the Land Tax and Income Tax Assessment Acts of the Commonwealth, who shall be deemed to be officers within the meaning of that term in the Acts mentioned in the Schedule.

The Schedule

The *Land and Income Tax Assessment Act 1907*, and the Acts imposing Land Tax and Income Tax.

The *Dividend Duties Act 1902*

The *Totalisator Duty Act 1905*.

NOTES

- ^{1.} This is a compilation of the *Tax Collection Act 1920* and includes all amendments effected by the other Acts referred to in the following Table.

Compilation table

Short title	Number and year	Assent	Commencement
<i>Tax Collection Act 1920</i>	36 of 1920	31 Dec 1920	31 Dec 1920