

## LIMITATION.

No. 45 of 1978.

AN ACT to amend the Limitation Act, 1935-1972.

[Assented to 29th August, 1978.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the *Limitation Act Amendment Act, 1978*.

Short title  
and citation.

(2) In this Act the Limitation Act, 1935-1972 is referred to as the principal Act.

Reprinted as  
approved for  
reprint 10th  
October, 1969  
and amended  
by Act No. 45  
of 1972.

(3) The principal Act as amended by this Act may be cited as the *Limitation Act, 1935-1978*.

Section 37A  
added.

2. The principal Act is amended by adding immediately after section 37 a new section as follows—

Actions to  
recover  
moneys paid  
as taxes, fees,  
etc.

37A. (1) All actions, suits, and other proceedings to recover from the Crown or the Government or the State or any Minister of the Crown, or from any body corporate, officer, or person or out of any fund to whom or which it was paid, the amount or any part of the amount of any tax, fee, charge, or other impost paid under the authority or purported authority of any Act, shall be commenced within the relevant period as provided by subsection (2) of this section.

(2) The relevant period in respect of any such action, suit, or other proceeding is—

(a) where the amount or any part of the amount of such a tax, fee, charge, or other impost was paid before the coming into operation of this section—

(i) the period within which the action, suit, or other proceeding might, but for the coming into operation of this section, have been brought; or

(ii) the period of twelve months after the coming into operation of this section,

whichever period expires first; or

(b) where the amount or any part of the amount of such a tax, fee, charge, or other impost was paid after the coming into operation of this section, the period of twelve months after the date of payment.

(3) Any such action, suit, or other proceeding brought after the expiration of the relevant period as provided by subsection (2) of this section shall be void and of no effect.

(4) Subsections (1), (2), and (3) of this section shall not apply to or in relation to any action, suit, or other proceeding brought by a person pursuant to any specific provision of any Act providing for the mode of a challenge in respect of the liability of the person for, or for the recovery by the person of, the whole or any part of, any tax, fee, charge, or other impost actually paid. .

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