

WESTERN AUSTRALIA.



ANNO QUARTO

GEORGII QUINTI REGIS,

XXV.

No. 25 of 1913.

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

[Assented to 30th December, 1913.]

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 Parliament assembled, and by the authority of the same, as follows:—

Preamble.

1. This Act may be cited as the *Land Tax and Income Tax Act, 1913.*

Short title.

2. For the year ending the thirtieth day of June, one thousand nine hundred and fourteen, there shall be charged, levied, collected, and paid for the use of His Majesty, under and subject to the exemptions, deductions, and rebate enacted in the Land and Income

Grant of land tax and income tax.

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 on the taxable amount of all incomes—
 - (i.) at the rate of four pence for every pound sterling thereof up to five hundred pounds;
 - (ii.) at the rate of five pence for every pound sterling thereof in excess of five hundred pounds up to seven hundred and fifty pounds;
 - (iii.) at the rate of six pence for every pound sterling thereof in excess of seven hundred and fifty pounds up to one thousand pounds;
 - (iv.) at the rate of seven pence for every pound sterling thereof in excess of one thousand pounds up to one thousand five hundred pounds;
 - (v.) at the rate of eight pence for every pound sterling thereof in excess of one thousand five hundred pounds up to two thousand pounds;
 - (vi.) at the rate of nine pence for every pound sterling thereof in excess of two thousand pounds up to three thousand pounds;
 - (vii.) at the rate of ten pence for every pound sterling thereof in excess of three thousand pounds up to four thousand pounds;
 - (viii.) at the rate of eleven pence for every pound sterling thereof in excess of four thousand pounds up to five thousand pounds;
 - (ix.) at the rate of one shilling for every pound sterling thereof in excess of five thousand pounds.

Provided that section fifty-six of the said Act 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 fourteen.