

WESTERN AUSTRALIA.



ANNO NONO

GEORGI QUINTI REGIS,

XIII.

No. 23 of 1918.

AN ACT to Adjust the Land Tax for the
Year ending 30th June, 1918.

[Assented to 13th June, 1918.]

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:—

Short title.

1. This Act may be cited as the *Land Tax Adjustment Act*, 1918.

Adjustment of
Land Tax.

2. Subject as hereinafter provided, the Commissioner of Taxation shall place to the credit of every taxpayer one-half of the amount of land tax paid by him under the Land Tax and Income Tax Act, 1917 (No. 2), and shall apply the amount so placed to the credit of the taxpayer towards the land tax or income tax payable by him under the Land Tax and Income Tax Act, 1918:

Provided that all necessary adjustments shall be made by the Commissioner of Taxation in regard to the abatement of income tax allowed under section seventeen of the Land and Income Tax Assessment Act, 1907, for the eleventh year of assessment, as if the rate of land tax under the Land Tax and Income Tax Act, 1917 (No. 2), had been fixed at one-half the rate thereby imposed.