

TAX COLLECTION.

11° GEO. V., No. XXXVI.

No. 36 of 1920.

AN ACT to authorise 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 31st 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:—

Short title.

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

Authority to enter into agreement.

2. (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.

(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.