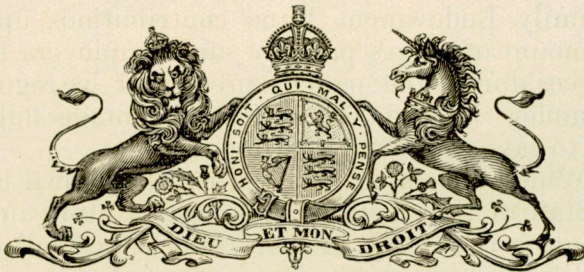


# New South Wales.



ANNO SEPTIMO DECIMO

## GEORGI V REGIS.

\*\*\*\*\*

### Act No. 40, 1927.

An Act to impose a tax upon employers; to declare the rates of contributions to be made by employers to the Family Endowment Fund; and for purposes connected therewith. [Assented to, 11th April, 1927.]

**B**E it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

**1.** This Act may be cited as the "Finance (Family Short title. Endowment Tax) Act, 1927," and shall be read and construed with the Family Endowment Act, 1927.

**2.**



*Finance (Family Endowment Tax).*

Percentage.

**2.** There shall be charged, levied, paid, and collected under the Family Endowment Act, 1927, in the year one thousand nine hundred and twenty-seven and in each succeeding year at the times and in the manner prescribed by regulations made under that Act, and subject to the exemptions in that Act contained, from all employers for the use of His Majesty and for credit of the Family Endowment Fund contributions upon the total amount of wages paid by such employers to their employees during the periods prescribed by regulations made under the said Act, at the percentage following, that is to say—three per centum.

Provision in certain cases in which employer not liable to taxation.

**3.** Where an employer is either the Crown in right of the State of New South Wales or a statutory authority representing the Crown in such right there shall be paid to the Family Endowment Fund out of the Consolidated Revenue Fund or out of the funds of the said statutory authority as may be directed by the Governor such sum as is equivalent to the amount which the employer would have paid if liable to taxation. And any sum so payable may be paid upon the warrant of the Governor and without any further appropriation than this Act.

## INDEX.

|   | Section. | Page.  |
|---|----------|--------|
| <b>Finance (Family Endowment Tax) Act, 1927,<br/>No 40.</b>   |          |        |
| Contributions upon total amount of wages paid,<br>percentage, subject to declared exemptions...<br>where Crown or statutory authority re-<br>presenting Crown is employer ... | 2<br>3   | 2<br>2 |
| Title, short ... ..   | 1        | 1      |

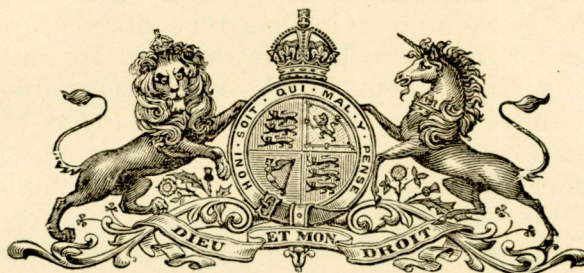
By Authority : ALFRED JAMES KENT, Government Printer, Sydney, 1927.



*I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.*

S. G. BOYDELL,  
*Acting Clerk of the Legislative Assembly.*  
*Legislative Assembly Chamber,*  
*Sydney, 24 March, 1927.*

## New South Wales.



ANNO SEPTIMO DECIMO

## GEORGII V REGIS.

\*\*\*\*\*

### Act No. 40, 1927.

An Act to impose a tax upon employers; to declare the rates of contributions to be made by employers to the Family Endowment Fund; and for purposes connected therewith. [Assented to, 11th April, 1927.]

**B**E it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

**1.** This Act may be cited as the "Finance (Family Short title. Endowment Tax) Act, 1927," and shall be read and construed with the Family Endowment Act, 1927.

**2.**

*I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.*

R. GREIG,  
*Chairman of Committees of the Legislative Assembly.*



---

*Finance (Family Endowment Tax).*

---

Percentage.

**2.** There shall be charged, levied, paid, and collected under the Family Endowment Act, 1927, in the year one thousand nine hundred and twenty-seven and in each succeeding year at the times and in the manner prescribed by regulations made under that Act, and subject to the exemptions in that Act contained, from all employers for the use of His Majesty and for credit of the Family Endowment Fund contributions upon the total amount of wages paid by such employers to their employees during the periods prescribed by regulations made under the said Act, at the percentage following, that is to say—three per centum.

Provision in certain cases in which employer not liable to taxation.

**3.** Where an employer is either the Crown in right of the State of New South Wales or a statutory authority representing the Crown in such right there shall be paid to the Family Endowment Fund out of the Consolidated Revenue Fund or out of the funds of the said statutory authority as may be directed by the Governor such sum as is equivalent to the amount which the employer would have paid if liable to taxation. And any sum so payable may be paid upon the warrant of the Governor and without any further appropriation than this Act.

*In the name and on behalf of His Majesty I assent to this Act.*

D. R. S. DE CHAIR,  
Governor.

Government House,  
Sydney, 11th April, 1927.