

*This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.*

W. R. McCOURT,  
*Clerk of the Legislative Assembly.*

*Legislative Assembly Chamber,  
Sydney, 26 June, 1931.*

## New South Wales.



ANNO VICESIMO SECUNDO

## GEORGII V REGIS.

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Act No. , 1931.

An Act to impose an Emergency Income Tax; to declare the rates at which such tax is to be levied, assessed, collected, and paid; and for purposes connected therewith.

**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 "Emergency Income Tax Act, 1931," and shall be read with the Emergency Income Tax (Management) Act, 1931.

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*Emergency Income Tax.*

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**2.** There shall be charged, levied, collected, and paid for the use of His Majesty and for credit of the Consolidated Revenue Fund under the provisions of the Emergency Income Tax (Management) Act, 1931, and the regulations thereunder, and subject to the exemptions in that Act contained, Emergency Income Tax as follows :—

Levy and  
rate of  
Emergency  
Income Tax.

- 10 (a) In respect of the net assessable income derived by any person other than a company during the income year ending upon the thirtieth day of June, one thousand nine hundred and thirty-one (or such other period accepted by the Commissioner under the provisions of the Income Tax Management Act, 1928, as amended by subsequent Acts, in lieu thereof), according to the scale set out in Schedule One to this Act.
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- 20 (b) In respect of the net assessable income derived by every company during the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-one (or such other period as may be accepted by the Commissioner under the provisions of the Income Tax Management Act, 1928, as amended by subsequent Acts, in lieu thereof), according to the scale set out in Schedule One to this Act.
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- 30 (c) In respect of the income from employment derived by every person other than a company during the income year commencing on the first day of July, one thousand nine hundred and thirty-one, according to the scale set out in Schedule Two to this Act.

*Emergency Income Tax.*

## SCHEDULES.

## SCHEDULE ONE.

Amount of net assessable income.	Rate of tax per pound of net assessable income.
5 Where the income is less than two hundred and sixty pounds.	One shilling.
10 Where the income amounts to two hundred and sixty pounds, or exceeds that amount but is less than three hundred and twelve pounds.	Two shillings.
Where the income amounts to three hundred and twelve pounds, or exceeds that amount but is less than three hundred and sixty-four pounds.	Three shillings.
15 Where the income amounts to three hundred and sixty-four pounds, or exceeds that amount but is less than five hundred and twenty pounds.	Four shillings.
20 Where the income amounts to five hundred and twenty pounds, or exceeds that amount.	Five shillings.

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SCHEDULE TWO.

	Amount of income from employment in respect of work done in a week.	Rate of tax per pound of income.
5	Where the income amounts to four pounds, or exceeds that amount but is less than five pounds.	One shilling.
	Where the income amounts to five pounds, or exceeds that amount but is less than six pounds.	Two shillings.
10	Where the income amounts to six pounds, or exceeds that amount but is less than seven pounds.	Three shillings.
	Where the income amounts to seven pounds, or exceeds that amount but is less than ten pounds.	Four shillings.
15	Where the income amounts to ten pounds, or exceeds that amount.	Five shillings.

Sydney: Alfred James Kent, F.S.O., Government Printer—1931.

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