New South Wales.



# GEORGII V REGIS.

ANNO VICESIMO SEXTO.

### Act No. 45, 1935.

An Act to impose a Special Income Tax on net assessable incomes; to impose a Wages Tax on income from wages; and for purposes connected therewith. [Assented to, 31st October, 1935.]

**B**<sup>E</sup> 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 :--

#### PART I.

#### PRELIMINARY.

1. This Act may be cited as the "Special Income and short title, Wages Tax Act, 1935.

Special Income and Wages Tax.

Division into Parts. 2. This Act is divided into Parts as follows:-

PART I.—PRELIMINARY—ss. 1, 2.

PART II.—Special Income Tax—ss. 3-8.

PART III.—WAGES TAX—ss. 9-13.

#### PART II.

#### SPECIAL INCOME TAX.

Special Income and Wages Tax (Management) Act,

3. This Part of this Act shall be construed with the

Construction of Part.

1933-1934.

Levy of Special Income Tax. 4. There shall be charged, levied, collected and paid for the use of His Majesty and for the credit of the Consolidated Revenue Fund, under the provisions of the Special Income and Wages Tax (Management) Act, 1933-1934, and the regulations made thereunder, and subject to the exemptions in that Act contained, Special Income Tax at the respective rates in this Part of this Act provided.

Rates of Special Income Tax on incomes of persons other than companies.

Rates of tax in certain special cases. 5. In respect of the net assessable income derived by every person other than a company during the income year ended on the thirtieth day of June, one thousand nine hundred and thirty-five, or such other period as has, prior to the commencement of this Act, been or may, after such commencement, be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof, the rates of Special Income Tax shall be as set out in the First Schedule to this Act.

6. (1) Where a trust estate falls to be distributed or a person is about to leave the State after the close of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-five, and before the passage of an Act fixing the rate of Special Income Tax

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#### Special Income and Wages Tax.

in respect of net assessable income derived after such income year and an assessment of Special Income Tax becomes necessary the rates of tax to be paid in respect of such net assessable income shall be those set out in Part I of the First Schedule to this Act.

(2) Where, after the close of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-five, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such income year, the Commissioner, pursuant to section twenty-four of the Principal Act, requires a return to be made, and an assessment of Special Income Tax becomes necessary, the rate of tax to be paid in respect of such net assessable income shall be tenpence in each pound of the net assessable income.

7. (1) In respect of the income derived by every Rate of Special Income Tax person (other than a company) not domiciled in the State payable under and by every foreign company, consisting of dividends Special In-or interest referred to in section ten of the Special In-come and Wages Tax (Management) Act, 1933-1934, Act, 1933-1934. during the income year ended on the thirtieth day of June, one thousand nine hundred and thirty-five, the rate of Special Income Tax shall be tenpence in each pound thereof.

(2) Where the dividend or interest is paid after the thirtieth day of June, one thousand nine hundred and thirty-five, and before the passage of an Act fixing the rate of Special Income Tax for any income year ending at any later date, the rate of Special Income Tax shall be tenpence in each pound of the dividend or interest.

8. (1) In respect of the net assessable income derived Rate of by every company during the income year ended on the Special Income Tax thirtieth day of June, one thousand nine hundred and on incomes thirty-five, or such other period as has, prior to the of comcommencement of this Act, been or may, after such commencement, be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof, the rates of Special Income Tax shall be tenpence in each pound thereof.

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#### Special Income and Wages Tax.

(2) Where a company is being wound up after the close of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-five, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such income year, and an assessment of Special Income Tax becomes necessary, the rate of tax to be paid in respect of such net assessable income shall be tenpence in each pound of the net assessable income.

#### PART III.

#### WAGES TAX.

#### **DIVISION** 1.—Construction.

Construction of Part.

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9. This Part of this Act shall be construed with the Special Income and Wages Tax (Management) Act, 1933-1934.

DIVISION 2.—Income from wages derived before first January, one thousand nine hundred and thirty-six.

Levy of Wages Tax. 10. There shall be charged, levied, collected and paid for the use of His Majesty and for the credit of the Consolidated Revenue Fund, under the provisions of the Special Income and Wages Tax (Management) Act, 1933-1934, and the regulations made thereunder, and subject to the exemptions in that Act contained, Wages Tax at the respective amounts or at the respective rates provided in sections eleven and twelve of this Act, in respect of income from wages derived by every person other than a company during the period commencing on the first day of November, one thousand nine hundred and thirty-five, and ending on the thirty-first day of December, one thousand nine hundred and thirty-five, both inclusive.

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#### Special Income and Wages Tax.

11. Where the income from wages earned in any week Amounts does not exceed three pounds ten shillings, or where the of Wages Tax. employee is paid fortnightly and the income from wages earned in any fortnight does not exceed seven pounds, 

#### (a) Where an employee is paid weekly—

- (i) if the income from wages Ninepence. earned in any week is not less than two pounds and does not exceed two pounds ten shillings.
- (ii) if the income from wages One shilling and earned in any week. exceeds two pounds ten shillings and does not exceed three pounds.
- (iii) if the income from wages One shilling and earned in any week exceeds three pounds and does not exceed three pounds ten shillings.

#### (b) Where an employee is paid fortnightly-

- (i) if the income from wages One shilling and earned in any fortnight sixpence. is not less than four pounds and does not exceed five pounds.
- (ii) if the income from wages Two shillings and earned in any fortnight exceeds five pounds and does not exceed six pounds.
- (iii) if the income from wages Three earned in any fortnight exceeds six pounds and does not exceed seven pounds.

## threepence.

- ninepence.

sixpence.

shillings and sixpence,

(c)

- (c) Where an employee is paid at other than weekly or fortnightly intervals—
  - (i) if the income from wages Ninepence for earned in any week is not every such less than two pounds and week. does not exceed two pounds ten shillings.
  - (ii) if the income from wages One shilling and earned in any week exceeds two pounds ten every such shillings and does not week. exceed three pounds.
  - (iii) if the income from wages One shilling and earned in any week exceeds three pounds and every such does not exceed three week. pounds ten shillings.

Bates of Wages Tax on incomes over three pounds ten shillings. 12. Where the income from wages earned in any week exceeds three pounds ten shillings, or where the employee is paid fortnightly and the income from wages earned in any fortnight exceeds seven pounds, the rates of Wages Tax shall be as follows:—

- (a) Where an employee is paid weekly—
  - (i) on so much of the income Sixpence in each from wages earned in pound thereof. any week as does not exceed two pounds.
  - (ii) on so much of the income One penny in each from wages earned in two shillings any week as exceeds two and sixpence pounds and does not exceed four pounds.
  - (iii) on so much of the income One penny in each from wages earned in two shillings any week as exceeds four thereof. pounds.

(b)

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(1) 1	When an applayee is paid fortnightly
	Where an employee is paid fortnightly—
(	(i) on so much of the income Sixpence in each from wages earned in pound thereof any fortnight as does not exceed four pounds.
<b>(</b> i	ii) on so much of the income Twopence in each from wages earned in five shilling any fortnight as exceeds thereof. four pounds and does not exceed eight pounds.
! (ii	<ul> <li>ii) on so much of the income Twopence in each from wages earned in four shilling</li> <li>any fortnight as exceeds thereof.</li> <li>eight pounds.</li> </ul>
	Vhere an employee is paid at other than weekly r fortnightly intervals—
(1	i) on so much of the income Sixpence in each from wages earned in pound thereof any week as does not ex- ceed two pounds.
(i	i) on so much of the income One penny in each from wages earned in two shillings any week as exceeds two and sixpence pounds and does not ex- ceed four pounds.
ii (ii	i) on so much of the income One penny in each from wages earned in two shillings any week as exceeds four thereof. pounds.

#### **DIVISION** 3.—Income from wages derived after thirty-first **December**, one thousand nine hundred and thirty-five.

13. There shall be charged, levied, collected and paid Levy of for the use of His Majesty and for the credit of the Wages Tax. Consolidated Revenue Fund under the provisions of the Special Income and Wages Tax (Management) Act, 1933-1934, and the regulations made thereunder and subject to the exemptions in that Act contained, Wages Tax

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#### Special Income and Wages Tax.

at the respective amounts or at the respective rates provided in the Second Schedule to this Act in respect of income from wages derived by every person other than a company during the period commencing on the first day of January, one thousand nine hundred and thirtysix, and ending on the thirtieth day of June, one thousand nine hundred and thirty-six, both inclusive, or so derived during such part of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-seven, not exceeding the first four months thereof as the Governor by proclamation published in the Gazette before the thirtieth day of June, one thousand nine hundred and thirty-six, shall determine.

#### Sec. 5.

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#### FIRST SCHEDULE.

#### PART I.

Where, during the income year referred to in section five of this Act, the person derived no income from wages—

 (a) where the net assessable income does not exceed one hundred and fifty-six pounds;

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Four and one-half pence in each pound of the first one hundred pounds of the net assessable income,

- Eightpence in each pound of the balance of the net assessable income;
- Fivepence in each pound of the first one hundred pounds of the net assessable income,
- Eightpence in each pound of the balance of the net assessable income; (c)
- (b) where the net assessable income exceeds one hundred and fifty-six pounds and does not exceed two hundred pounds;

#### Special Income and Wages Tax.

#### FIRST SCHEDULE-continued.

#### PART I-continued.

- (c) where the net assessable income exceeds two hundred pounds and does not exceed two hundred and fifty pounds;
- Five and one-half pence in each pound of the first one hundred pounds of the net assessable income,

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- Eightpence in each pound of the second one hundred pounds of the net assessable income,
- Tenpence in each pound of the balance of the net assessable income;
- Sixpence in each pound of the first one hundred pounds of the net assessable income,
- Eightpence in each pound of the second one hundred pounds of the net assessable income,
- Tenpence in each pound of the balance of the net assessable income.

#### PART II.

Where, during the income year referred to in section five of this Act, the person also derived income from wages—

(1) where the sum of income from wages and net assessable income does not exceed one hundred and fifty-six pounds; then—

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(a) if the amount of the income from wages is less than one hundred pounds;

Four and one-half pence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds,

Eightpence in each pound of the balance of the net assessable income, (b)

exceeds two hundred and fifty pounds.

(d) where the net assessable income

#### Special Income and Wages Tax.

#### FIRST SCHEDULE-continued.

#### PART II-continued.

- (b) if the amount of the in- Eightpence in each pound come from wages is equal to or exceeds one hundred pounds:
- (2) where the sum of income from wages and net assessable income exceeds one hundred and fiftysix pounds and does not exceed two hundred pounds, then-
  - (a) if the amount of the income from wages is less than one hundred pounds;
- Fivepence in each pound of so much of the net assessable income as

of the net assessable

income;

- equals the difference between the income from wages and one hundred pounds,
- Eightpence in each pound of the balance of the net assessable income,
- Eightpence in each pound of the net assessable income:
- (b) if the amount of the income from wages is equal to or exceeds one hundred pounds;
- (3) where the sum of income from wages and net assessable income exceeds two hundred pounds and does not exceed two hundred and fifty pounds, then-
  - (a) if the amount of the income from wages is less than one hundred pounds;
- Five and one-half pence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds:
- Eightpence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds,

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Tenpence in each pound of the balance of the net assessable income:

(b)

#### Special Income and Wages Tax.

#### FIRST SCHEDULE—continued.

#### PART II-continued.

- (b) if the amount of the income from wages is equal to or exceeds one hundred pounds and does not exceed two hundred pounds;
- Eightpence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds,
- Tenpence in each pound of the balance of the net assessable income;

Tenpence in each pound of

come:

the net assessable in-

(c) if the amount of the income from wages is equal to or exceeds two hundred pounds;

(4) where the sum of income from wages and net assessable income exceeds two hundred and fifty pounds, then—

- (a) if the amount of the income from wages is less than one hundred pounds;
- Sixpence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds,
- Eightpence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds,
- Tenpence in each pound of the balance of the net assessable income;

Eightpence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds,

Tenpence in each pound of the balance of the net assessable income;

(c)

(b) if the amount of the income from wages is equal to or exceeds one hundred pounds and does not exceed two hundred pounds;

Special Income and Wages Tax.

#### FIRST SCHEDULE-continued.

#### PART II-continued.

(c) if the amount of the in-Tenpence in each pound of the net assessable income from wages is equal to or exceeds two hundred come. pounds.

#### Sec. 13.

#### SECOND SCHEDULE.

1. Where the income from wages earned by an employee in any week is less than five pounds the amounts of wages tax shall be as follows :---

If	the	income	from	wages	earned	in	Amounts	of	Wages	Tax.
	ar	ny week-								

- Is not less than two pounds Sixpence. and does not exceed two pounds ten shillings.
- Exceeds two pounds ten shillings and does not exceed three pounds.
- Exceeds three pounds and does not exceed three pounds ten shillings.
- Exceeds three pounds ten shillings and is less than three pounds twelve shillings and sixpence.
- Is not less than three pounds twelve shillings and sixpence, but is less than three pounds fifteen shillings.
- Is not less than three pounds One shilling and eightfifteen shillings, but is less than three pounds seventeen shillings and sixpence.
- Is not less than three pounds seventeen shillings and sixpence, but is less than four pounds.

One shilling and threepence.

One shilling and sixpence.

One shilling and sevenpence.

pence.

One shilling and ninepence.

Ninepence.

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Is

<ul> <li>Is not less than four pounds, but is less than four pounds two shillings.</li> <li>Is not less than four pounds four shillings, but is less than four pounds six shillings.</li> <li>Is not less than four pounds four shillings, but is less than four pounds six shillings.</li> <li>Is not less than four pounds four shillings, but is less than four pounds eight shillings.</li> <li>Is not less than four pounds ten shillings.</li> <li>Is not less than four pounds twelve shillings.</li> <li>Is not less than four pounds twelve shillings.</li> <li>Is not less than four pounds twelve shillings.</li> <li>Is not less than four pounds sizteen shillings.</li> <li>Is not less than four pounds sizteen shillings.</li> <li>Is not less than four pounds is less than four pounds sizteen shillings, but is less than four pounds sizteen shillings, but is less than four pounds sizteen shillings.</li> <li>Is not less than four pounds is less</li></ul>	SECOND SCHEDULE-	-continued.
<ul> <li>two shillings, but is less than four pounds four shillings.</li> <li>Is not less than four pounds six shillings.</li> <li>Is not less than four pounds eight shillings.</li> <li>Is not less than four pounds ten shillings.</li> <li>Is no</li></ul>	but is less than four	One shilling and eleven- pence.
<ul> <li>four shillings, but is less than four pounds six shillings.</li> <li>Is not less than four pounds eight shillings.</li> <li>Is not less than four pounds ten shillings.</li> <li>Is not less than four pounds twelve shillings.</li> <li>Is not less than four pounds fourteen shillings, but is less than four pounds twelve shillings.</li> <li>Is not less than four pounds fourteen shillings, but is less than four pounds sixteen shillings.</li> <li>Is not less than four pounds sixteen shillings.</li> <li>Is not less than four pounds sixteen shillings.</li> <li>Is not less than four pounds eighteen shillings.</li> <li>Is not less than four pounds sixteen shillings.</li> <li>Is not less than four pounds eighteen shillings.</li> <li>Is not less than four pounds eighteen shillings.</li> <li>Is not less than four pounds eighteen shillings, but is less than four pounds.</li> </ul>	two shillings, but is less than four pounds four	Two shillings.
<ul> <li>six shillings, but is less than four pounds eight shillings.</li> <li>Is not less than four pounds ten shillings.</li> <li>Is not less than four pounds ten shillings.</li> <li>Is not less than four pounds twelve shillings.</li> <li>Is not less than four pounds fourteen shillings.</li> <li>Is not less than four pounds fourteen shillings.</li> <li>Is not less than four pounds sixteen shillings.</li> <li>Is not less than four pounds eighteen shillings.</li> <li>Is not less than four pounds sixteen shillings.</li> <li>Is not less than four pounds eighteen shillings.</li> <li>Is not less than four pounds eighteen shillings, but is less than four pounds eighteen shillings.</li> <li>Is not less than four pounds eighteen shillings, but is less than four pounds.</li> </ul>	four shillings, but is less than four pounds six	
<ul> <li>eight shillings, but is less than four pounds ten shillings.</li> <li>Is not less than four pounds twelve shillings.</li> <li>Is not less than four pounds twelve shillings.</li> <li>Is not less than four pounds twelve shillings, but is less than four pounds fourteen shillings.</li> <li>Is not less than four pounds fourteen shillings, but is less than four pounds sixteen shillings.</li> <li>Is not less than four pounds eighteen shillings.</li> <li>Is not less than four pounds sixteen shillings.</li> <li>Is not less than four pounds sixteen shillings.</li> <li>Is not less than four pounds eighteen shillings.</li> <li>Is not less than four pounds sixteen shillings.</li> <li>Is not less than four pounds sixteen shillings.</li> <li>Is not less than four pounds eighteen shillings.</li> <li>Is not less than four pounds eighteen shillings, but is less than five pounds.</li> </ul>	six shillings, but is less than four pounds eight	
<ul> <li>ten shillings, but is less pence.</li> <li>than four pounds twelve shillings.</li> <li>Is not less than four pounds fourteen shillings.</li> <li>Is not less than four pounds fourteen shillings, but is less than four pounds sixteen shillings.</li> <li>Is not less than four pounds sixteen shillings, but is less than four pounds sixteen shillings.</li> <li>Is not less than four pounds sixteen shillings.</li> </ul>	eight shillings, but is less than four pounds ten	
<ul> <li>twelve shillings, but is pence.</li> <li>less than four pounds fourteen shillings.</li> <li>Is not less than four pounds sixteen shillings.</li> <li>Is not less than four pounds sixteen shillings, but is less than four pounds eighteen shillings.</li> <li>Is not less than four pounds eighteen shillings, but is less than four pounds eighteen shillings, but is less than four pounds eighteen shillings, but is less than four pounds.</li> </ul>	ten shillings, but is less than four pounds twelve	
<ul> <li>fourteen shillings, but is less than four pounds sixteen shillings.</li> <li>Is not less than four pounds sixteen shillings, but is less than four pounds eighteen shillings.</li> <li>Is not less than four pounds eighteen shillings, but is less than four pounds sixteen shillings, but is less than four pounds.</li> </ul>	twelve shillings, but is less than four pounds	
sixteen shillings, but is pence. less than four pounds eighteen shillings. Is not less than four pounds Three shillings. eighteen shillings, but is less than five pounds.	fourteen shillings, but is less than four pounds six-	U
eighteen shillings, but is less than five pounds.	sixteen shillings, but is less than four pounds	
2.	eighteen shillings, but is	

#### SECOND SCHEDULE—continued.

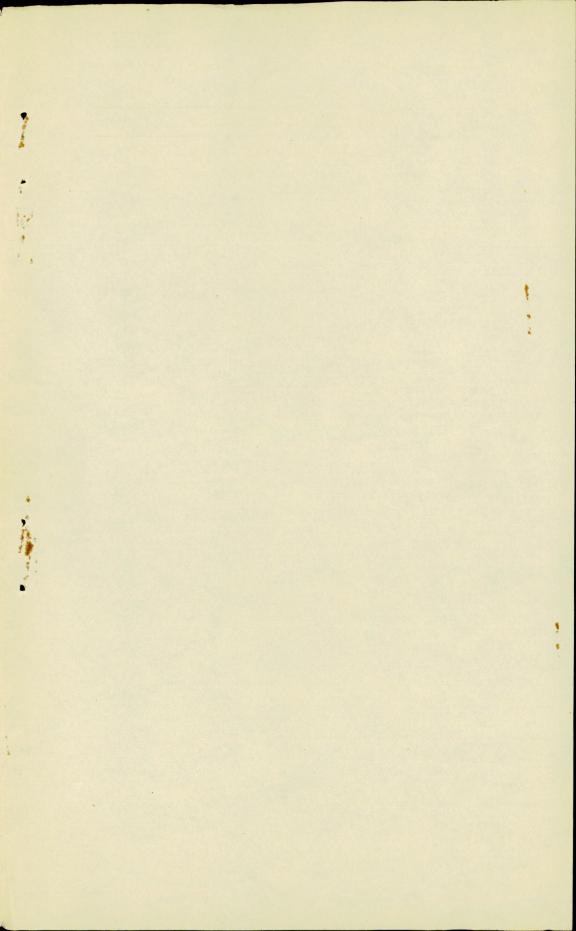
2. Where the income from wages earned by an employee in any week is not less than five pounds the rates of Wages Tax shall be as follows:--

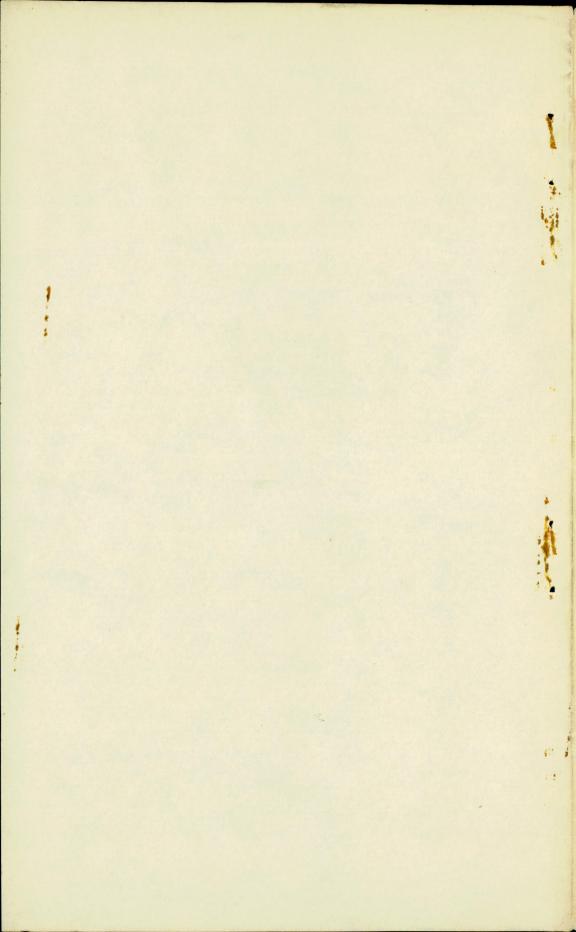
- On so much of the income from Rates of Wages Tax. wages earned in any week—
  - As does not exceed two Sixpence in each pound pounds. thereof.
  - As exceeds two pounds and Eightpence in each pound does not exceed four thereof. pounds.
  - As exceeds four pounds .. One penny in each two shillings thereof.

3. Where an employee is paid at other than weekly intervals, and the amount actually earned by him in each week included in the period in respect of which the payment is made is not readily ascertainable, the income from wages earned by the employee in each such week may, for the purposes of this Schedule, be calculated by dividing the sum paid to him by the number of weeks included in such period.

By Authority:

ALFRED JAMES KENT, I.S.O., Government Printer, Sydney.-1935. [6d.

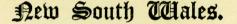




I certify that this PUBLIC BILL, which originated in the LEGIS-LATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.

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

Legislative Assembly Chamber, Sydney, 29 October, 1935.





ANNO VICESIMO SEXTO.

## GEORGII V REGIS.

Act No. 45, 1935.

An Act to impose a Special Income Tax on net assessable incomes; to impose a Wages Tax on income from wages; and for purposes connected therewith. [Assented to, 31st October, 1935.]

**B** 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 :—

#### PART I.

#### PRELIMINARY.

1. This Act may be cited as the "Special Income and Short title. • Wages Tax Act, 1935.

2.

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

> W. W. HEDGES, Chairman of Committees of the Legislative Assembly.

	Special Income and Wages Tax.
Division	2. This Act is divided into Parts as follows :
into Parts.	PART I.—PRELIMINARY—ss. 1, 2.
	PART II.—Special Income Tax—ss. 3-8.
	PART IIIWAGES TAX-SS. 9-13.

#### PART II.

#### SPECIAL INCOME TAX.

Construction of Part.

Levy of Special Income Tax.

Rates of Special Income Tax on incomes of persons other than companies.

Rates of tax in certain special cases.

3. This Part of this Act shall be construed with the Special Income and Wages Tax (Management) Act, 1933-1934.

4. There shall be charged, levied, collected and paid for the use of His Majesty and for the credit of the Consolidated Revenue Fund, under the provisions of the Special Income and Wages Tax (Management) Act. 1933-1934, and the regulations made thereunder, and subject to the exemptions in that Act contained, Special Income Tax at the respective rates in this Part of this Act provided.

5. In respect of the net assessable income derived by every person other than a company during the income year ended on the thirtieth day of June, one thousand nine hundred and thirty-five, or such other period as has, prior to the commencement of this Act, been or may, after such commencement, be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof, the rates of Special Income Tax shall be as set out in the First Schedule to this Act.

6. (1) Where a trust estate falls to be distributed or a person is about to leave the State after the close of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-five, and before the passage of an Act fixing the rate of Special Income Tax

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in respect of net assessable income derived after such income year and an assessment of Special Income Tax becomes necessary the rates of tax to be paid in respect of such net assessable income shall be those set out in Part I of the First Schedule to this Act.

(2) Where, after the close of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-five, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such income year, the Commissioner, pursuant to section twenty-four of the Principal Act, requires a return to be made, and an assessment of Special Income Tax becomes necessary, the rate of tax to be paid in respect of such net assessable income shall be tenpence in each pound of the net assessable income.

7. (1) In respect of the income derived by every Rate of Special person (other than a company) not domiciled in the State Income Tax payable under and by every foreign company, consisting of dividends section ten of or interest referred to in section ten of the Special In- and Wages Tax (Management) come and Wages Tax (Management) Act, 1933-1934, Act, 1933-1934 during the income year ended on the thirtieth day of June, one thousand nine hundred and thirty-five, the rate of Special Income Tax shall be tenpence in each pound thereof.

(2) Where the dividend or interest is paid after the thirtieth day of June, one thousand nine hundred and thirty-five, and before the passage of an Act fixing the rate of Special Income Tax for any income year ending at any later date, the rate of Special Income Tax shall be tenpence in each pound of the dividend or interest.

8. (1) In respect of the net assessable income derived Rate of by every company during the income year ended on the Special the inticthe day of June one thenced nine hundred and Income Tax thirtieth day of June, one thousand nine hundred and on incomes thirty-five, or such other period as has, prior to the of comcommencement of this Act, been or may, after such companies. mencement, be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof, the rates of Special Income Tax shall be tenpence in each pound thereof.

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#### Special Income and Wages Tax.

(2) Where a company is being wound up after the close of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-five, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such income year, and an assessment of Special Income Tax becomes necessary, the rate of tax to be paid in respect of such net assessable income shall be tenpence in each pound of the net assessable income.

#### PART III.

#### WAGES TAX.

#### DIVISION 1.—Construction.

Construction of Part. 11

9. This Part of this Act shall be construed with the
Special Income and Wages Tax (Management) Act, 1933-1934.

DIVISION 2.—Income from wages derived before first January, one thousand nine hundred and thirty-six.

Levy of Wages Tax. 10. There shall be charged, levied, collected and paid for the use of His Majesty and for the credit of the Consolidated Revenue Fund, under the provisions of the Special Income and Wages Tax (Management) Act, 1933-1934, and the regulations made thereunder, and subject to the exemptions in that Act contained, Wages Tax at the respective amounts or at the respective rates provided in sections eleven and twelve of this Act, in respect of income from wages derived by every person other than a company during the period commencing on the first day of November, one thousand nine hundred and thirty-five, and ending on the thirty-first day of Deceraber, one thousand nine hundred and thirty-five, both inclusive.

#### Special Income and Wages Tax.

11. Where the income from wages earned in any week Amounts does not exceed three pounds ten shillings, or where the of Wages Tax. employee is paid fortnightly and the income from wages earned in any fortnight does not exceed seven pounds, the amounts of Wages Tax payable shall be as follows :----

- (a) Where an employee is paid weekly-
  - (i) if the income from wages Ninepence. earned in any week is not less than two pounds and does not exceed two pounds ten shillings.
  - (ii) if the income from wages One shilling and earned in any week exthreepence. ceeds two pounds ten shillings and does not exceed three pounds.
  - (iii) if the income from wages One shilling and earned in any week exninepence. ceeds three pounds and does not exceed three pounds ten shillings.
- (b) Where an employee is paid fortnightly--
  - (i) if the income from wages One shilling and sixpence. earned in any fortnight is not less than four pounds and does not exceed five pounds.
  - (ii) if the income from wages Two shillings and earned in any fortnight exceeds five pounds and does not exceed six pounds.
  - (iii) if the income from wages Three earned in any fortnight exceeds six pounds and does not exceed seven pounds.

sixpence.

shillings and sixpence.

(c)

- (c) Where an employee is paid at other than weekly or fortnightly intervals—
  - (i) if the income from wages Ninepence for earned in any week is not every such less than two pounds and week. does not exceed two pounds ten shillings.
  - (ii) if the income from wages One shilling and earned in any week exceeds two pounds ten every such shillings and does not week. exceed three pounds.
  - (iii) if the income from wages One shilling and earned in any week ex- ninepence for ceeds three pounds and every such does not exceed three week. pounds ten shillings.

Rates of Wages Tax on incomes over three pounds ten shillings. 12. Where the income from wages earned in any week exceeds three pounds ten shillings, or where the employee is paid fortnightly and the income from wages earned in any fortnight exceeds seven pounds, the rates of Wages Tax shall be as follows:—

- (a) Where an employee is paid weekly—
  - (i) on so much of the income Sixpence in each from wages earned in pound thereof. any week as does not exceed two pounds.
  - (ii) on so much of the income One penny in each from wages earned in two shillings any week as exceeds two and sixpence pounds and does not exceed four pounds.
  - (iii) on so much of the income One penny in each from wages earned in two shillings any week as exceeds four thereof. pounds.

(b)

Special Income and Wages Tax.

	Special income and it is	
(b) Wh	ere an employee is paid f	ortnightly-
(i)	on so much of the income from wages earned in any fortnight as does not exceed four pounds.	Sixpence in each pound thereof.
(ii)	on so much of the income from wages earned in any fortnight as exceeds four pounds and does not exceed eight pounds.	Twopence in each five shillings thereof.
(iii)	on so much of the income from wages earned in any fortnight as exceeds eight pounds.	four shillings
	ere an employee is paid at ortnightly intervals—	other than weekly
(i)	on so much of the income from wages earned in any week as does not ex- ceed two pounds.	
(ii)	on so much of the income from wages earned in any week as exceeds two pounds and does not ex- ceed four pounds.	One penny in each two shillings and sixpence thereof.
(iii)	on so much of the income from wages earned in any week as exceeds four pounds.	
	Income from wages derive one thousand nine hundre	
for the use	e shall be charged, levied, of His Majesty and for Beyonue Fund under the	the credit of the "

Levy of Wages Tax.

Set. 5

for the use of His Majesty and for the credit of the <sup>V</sup> Consolidated Revenue Fund under the provisions of the Special Income and Wages Tax (Management) Act, 1933-1934, and the regulations made thereunder and subject to the exemptions in that Act contained, Wages Tax

at

at the respective amounts or at the respective rates provided in the Second Schedule to this Act in respect of income from wages derived by every person other than a company during the period commencing on the first day of January, one thousand nine hundred and thirtysix, and ending on the thirtieth day of June, one thousand nine hundred and thirty-six, both inclusive, or so derived during such part of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-seven, not exceeding the first four months thereof as the Governor by proclamation published in the Gazette before the thirtieth day of June, one thousand nine hundred and thirty-six, shall determine.

#### See. 6. 4

#### FIRST SCHEDULE.

#### PART I.

Where, during the income year referred to in section five of this Act, the person derived no income from wages—

(a) where the net assessable income F does not exceed one hundred and fifty-six pounds;

(b) where the net assessable in-

come exceeds one hundred and

fifty-six pounds and does not

exceed two hundred pounds;

Four and one-half pence in each pound of the first one hundred pounds of the net assessable income,

- Eightpence in each pound of the balance of the net assessable income;
- Fivepence in each pound of the first one hundred pounds of the net assessable income,
- Eightpence in each pound of the balance of the net assessable income; (c)

#### FIRST SCHEDULE-continued.

#### PART I-continued.

(c) where the net assessable income exceeds two hundred pounds and does not exceed two hundred and fifty pounds;

pounds.

1.

Five and one-half pence in each pound of the first one hundred pounds of the net assessable income,

- Eightpence in cach pound of the second one hundred pounds of the net assessable income,
- Tenpence in each pound of the balance of the net assessable income;
- Sixpence in each pound of (d) where the net assessable income the first one hundred exceeds two hundred and fifty pounds of the net as
  - sessable income, Eightpence in each pound of the second one hundred pounds of the net assessable income,
  - Tenpence in each pound of the balance of the net assessable income.

#### PART II.

Where, during the income year referred to in section five of this Act, the person also derived income from wages-

- (1) where the sum of income from wages and net assessable income does not exceed one hundred and fifty-six pounds; then-
  - (a) if the amount of the income from wages is less hundred than one pounds;

Four and one-half pence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds,

Eightpence in each pound of the balance of the net assessable income, (b)

#### FIRST SCHEDULE—continued.

#### PART II-continued.

- (b) if the amount of the income from wages is equal to or exceeds one hundred pounds;
- Eightpence in each pound of the net assessable income;
- (2) where the sum of income from wages and net assessable income exceeds one hundred and fiftysix pounds and does not exceed two hundred pounds, then—
  - (a) if the amount of the income from wages is less than one hundred pounds;
  - (b) if the amount of the income from wages is equal to or exceeds one hundred pounds;
- (3) where the sum of income from wages and net assessable income exceeds two hundred pounds and does not exceed two hundred and fifty pounds, then—
  - (a) if the amount of the income from wages is less than one hundred pounds;

Fivepence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds, Eightpence in each pound

- of the balance of the net assessable income, Eightpence in each pound of the net assessable income;
- Five and one-half pence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds;
- Eightpence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds,
- Tenpence in each pound of the balance of the net assessable income;

#### FIRST SCHEDULE-continued.

#### PART II—continued.

- (b) if the amount of the income from wages is equal to or exceeds one hundred pounds and does not exceed two hundred pounds;
- Eightpence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds,
- Tenpence in each pound of the balance of the net assessable income;

Tenpence in each pound of

come;

the net assessable in-

14.10

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- (c) if the amount of the income from wages is equal to or exceeds two hundred pounds;
- (4) where the sum of income from wages and net assessable income exceeds two hundred and fifty pounds, then—
  - (a) if the amount of the income from wages is less than one hundred pounds;

 (h) if the amount of the income from wages is equal to or exceeds one hundred pounds and does not exceed two hundred pounds;

- Sixpence in each pound of so much of the net assessable income as equals the difference between the income from wages and one
- Eightpence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds,

hundred pounds,

- Tenpence in each pound of the balance of the ner assessable income;
- Eightpence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds, Tenpence in each pound
  - of the balance of the net assessable income; (c)

#### FIRST SCHEDULE-continued.

#### PART II-continued.

(c) if the amount of the income from wages is equal to or exceeds two hundred pounds.

#### Sec. 13.

#### SECOND SCHEDULE.

1. Where the income from wages earned by an employee in any week is less than five pounds the amounts of wages tax shall be as follows:---

If the income from wages earned in Amounts of Wages Tax. any week--

Is not les	s than two	pounds	Sixpence.
	loes not exe		
pound	ls ten shilli	ngs.	

Exceeds two pounds ten shil- Ninepence. lings and does not exceed three pounds.

- Exceeds three pounds and does not exceed three pounds ten shillings.
- Exceeds three pounds ten shillings and is less than three pounds twelve shillings and sixpence.

Is not less than three pounds twelve shillings and sixpence, but is less than three pounds fifteen shillings.

Is not less than three pounds fifteen shillings, but is less than three pounds seventeen shillings and sixpence.

Is not less than three pounds seventeen shillings and sixpence, but is less than four pounds.

1 . . .

One shilling and threepence.

One shilling and sixpence.

One shilling and sevenpence.

One shilling and eightpence.

One shilling and ninepence.

Is

-

A cased many a second share and		
	Special Income and W	'ages Tax.
	SECOND SCHEDULE-	-continued.
	Is not less than four pounds, but is less than four pounds two shillings.	One shilling and eleven- pence.
	Is not less than four pounds two shillings, but is less than four pounds four shillings.	Two shillings.
<b>k</b> :	Is not less than four pounds four shillings, but is less than four pounds six shillings.	Two shillings and two- pence.
* *	Is not less than four pounds six shillings, but is less than four pounds eight shillings.	Two shillings and three- pence.
	Is not less than four pounds eight shillings, but is less than four pounds ten shillings.	Two shillings and fiv - pence.
	Is not less than four pounds ten shillings, but is less than four pounds twelve shillings.	Two shillings and six- pence.
I ·	Is not less than four pounds twelve shillings, but is less than four pounds fourteen shillings.	Two shillings and eight- pence.
i. I.	Is not less than four pounds fourteen shillings, but is less than four pounds six- teen shillings.	Two shillings and nine- pence.
	Is not less than four pounds sixteen shillings, but is less than four pounds eighteen shillings.	Two shillings and eleven- pence.
	Is not less than four pounds eighteen shillings, but is less than five pounds.	Three shillings.

#### Special Income and Wages Tax.

#### SECOND SCHEDULE—continued.

2. Where the income from wages earned by an employee in any week is not less than five pounds the rates of Wages Tax shall be as follows:—

On	so much	of the income	from	Rates of	Wages Tax.
	wages ear	ned in any week-	-		

As	does not exceed two	Sixpence in each pound
	pounds.	thereof.
As	exceeds two pounds and does not exceed four pounds.	Eightpence in each pound thereof.
As	exceeds four pounds	One penny in each two shillings thereof.

3. Where an employee is paid at other than weekly intervals, and the amount actually earned by him in each week included in the period in respect of which the payment is made is not readily ascertainable, the income from wages earned by the employee in each such week may, for the purposes of this Schedule, be calculated by dividing the sum paid to him by the number of weeks included in such period.

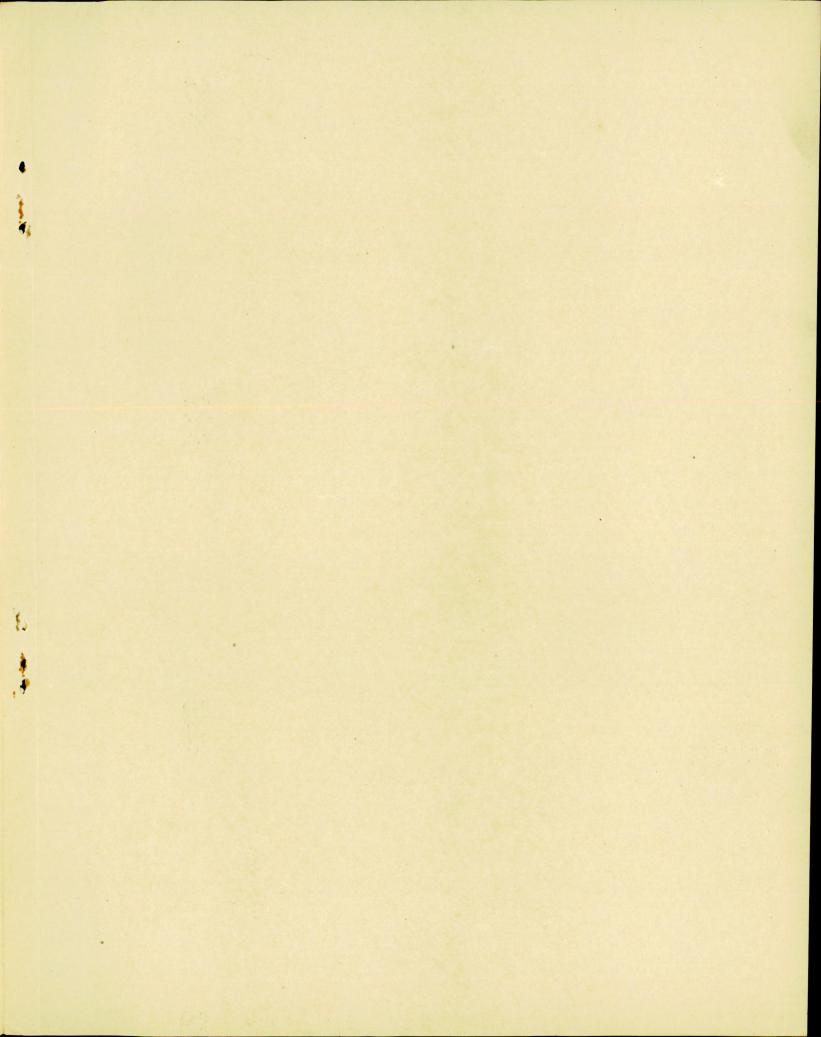
In the name and on behalf of His Majesty I assent to this Act.

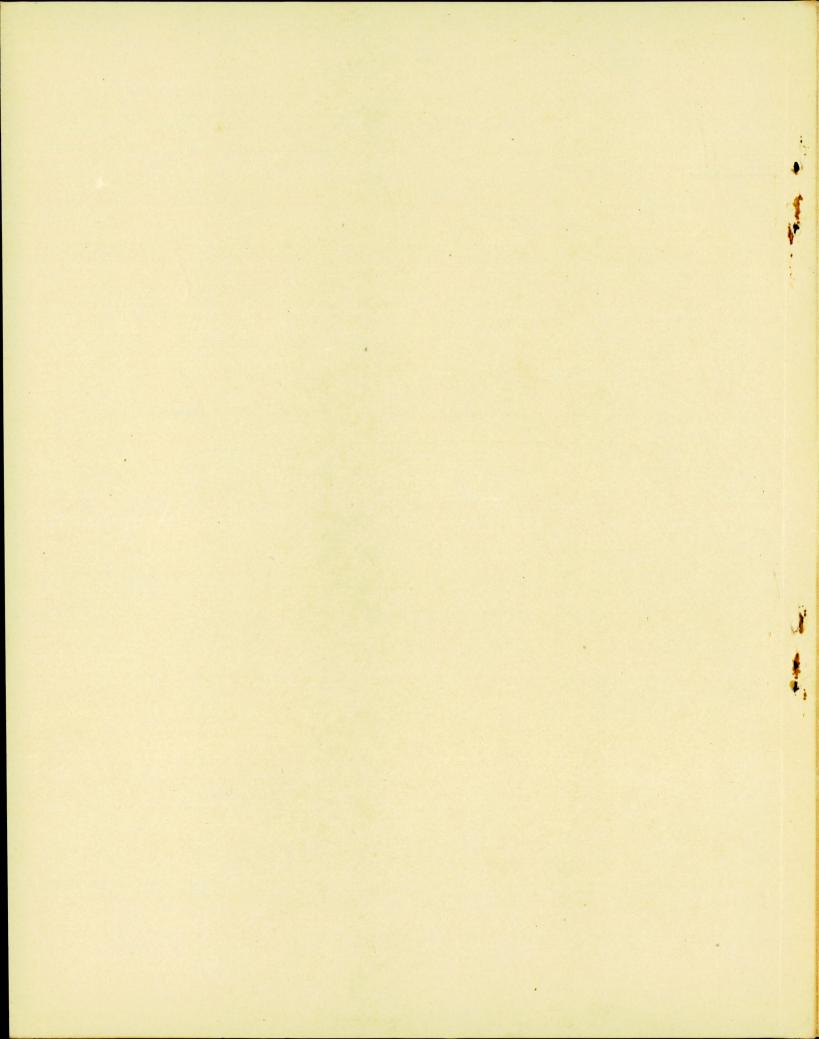
#### A. HORE-RUTHVEN,

Governor.

Government House, Sydney, 31st October, 1935.

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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, 22 October, 1935.

## New South Males.



ANNO VICESIMO SEXTO

## GEORGII V REGIS.

## Act No. , 1935.

An Act to impose a Special Income Tax on net assessable incomes; to impose a Wages Tax on income from wages; and for purposes connected therewith.

**B** 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 :--

#### PART I.

#### PRELIMINARY.

1. This Act may be cited as the "Special Income and Short title. Wages Tax Act, 1935.

79623 44

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2.

2. This Act is divided into Parts as follows :-

PART I.—PRELIMINARY—ss. 1, 2.

PART II.—Special Income Tax—ss. 3-8.

PART III.—WAGES TAX—ss. 9-13.

#### PART II.

#### SPECIAL INCOME TAX.

3. This Part of this Act shall be construed with the Construction Special Income and Wages Tax (Management) Act, of Part. 1933-1934.

- 10 4. There shall be charged, levied, collected and paid Levy of for the use of His Majesty and for the credit of the Special Consolidated Revenue Fund, under the provisions of the Special Income and Wages Tax (Management) Act, 1933-1934, and the regulations made thereunder, and
- 15 subject to the exemptions in that Act contained, Special Income Tax at the respective rates in this Part of this Act provided.

5. In respect of the net assessable income derived by Rates of every person other than a company during the income Special Income Tax

- 20 year ended on the thirtieth day of June, one thousand on incomes nine hundred and thirty-five, or such other period as of persons has, prior to the commencement of this Act, been or may, companies. after such commencement, be accepted by the Commissioner under the provisions of the Principal Act in lieu
- 25 thereof, the rates of Special Income Tax shall be as set out in the First Schedule to this Act.

6. (1) Where a trust estate falls to be distributed or a Rates of person is about to leave the State after the close of the  $\tan in$  certain special income year ending on the thirtieth day of June, one cases.

**30** thousand nine hundred and thirty-five, and before the passage of an Act fixing the rate of Special Income Tax

Division into Parts.

, 1935. Act No.

#### Special Income and Wages Tax.

in respect of net assessable income derived after such income year and an assessment of Special Income Tax becomes necessary the rates of tax to be paid in respect of such net assessable income shall be those set out in

5 Part I of the First Schedule to this Act.

(2) Where, after the close of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-five, and before the passage of an Act fixing the rate of Special Income Tax in respect of

- 10 net assessable income derived after such income year, the Commissioner, pursuant to section twenty-four of the Principal Act, requires a return to be made, and an assessment of Special Income Tax becomes necessary, the rate of tax to be paid in respect of such net assess-
- 15 able income shall be tenpence in each pound of the net assessable income.

7. (1) In respect of the income derived by every Rate of Special person (other than a company) not domiciled in the State payable under and by every foreign company, consisting of dividends special Income

20 or interest referred to in section ten of the Special In- and Wages Tax (Management) come and Wages Tax (Management) Act, 1933-1934, during the income year ended on the thirtieth day of June, one thousand nine hundred and thirty-five, the rate of Special Income Tax shall be tenpence in each 25 pound thereof.

(2) Where the dividend or interest is paid after the thirtieth day of June, one thousand nine hundred and thirty-five, and before the passage of an Act fixing the rate of Special Income Tax for any income year ending 30 at any later date, the rate of Special Income Tax shall be tenpence in each pound of the dividend or interest.

8. (1) In respect of the net assessable income derived Rate of by every company during the income year ended on the Special Income Tax thirtieth day of June, one thousand nine hundred and on incomes 35 thirty-five, or such other period as has, prior to the of comcommencement of this Act, been or may, after such com-

mencement, be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof, the rates of Special Income Tax shall be tenpence in each pound 40 thereof.

Act, 1933-1934.

panies.

(2)

(2) Where a company is being wound up after the close of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-five, and before the passage of an Act fixing the rate of Special 5 Income Tax in respect of net assessable income derived after such income year, and an assessment of Special Income Tax becomes necessary, the rate of tax to be paid in respect of such net assessable income shall be tenpence in each pound of the net assessable income.

#### PART III.

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#### WAGES TAX.

#### DIVISION 1.—Construction.

9. This Part of this Act shall be construed with the Construc-Special Income and Wages Tax (Management) Act, tion of Part. 15 1933-1934.

DIVISION 2.—Income from wages derived before first January, one thousand nine hundred and thirty-six.

10. There shall be charged, levied, collected and paid Levy of for the use of His Majesty and for the credit of the Wages Tax. 20 Consolidated Revenue Fund, under the provisions of the Special Income and Wages Tax (Management) Act, 1933-1934, and the regulations made thereunder, and subject to the exemptions in that Act contained, Wages Tax at the respective amounts or at the respective rates

- 25 provided in sections eleven and twelve of this Act, in respect of income from wages derived by every person other than a company during the period commencing on the first day of November, one thousand nine hundred and thirty-five, and ending on the thirty-first day of Decen-
- 30 ber, one thousand nine hundred and thirty-five, both inclusive.

, 1935. Act No.

# Special Income and Wages Tax.

11. Where the income from wages earned in any week Amounts does not exceed three pounds ten shillings, or where the of W Tax. employee is paid fortnightly and the income from wages earned in any fortnight does not exceed seven pounds, (a) Where an employee is paid weekly-(i) if the income from wages Ninepence. earned in any week is not less than two pounds and does not exceed two pounds ten shillings. (ii) if the income from wages One shilling and earned in any week exthreepence. ceeds two pounds ten shillings and does not exceed three pounds. (iii) if the income from wages One shilling and ninepence. earned in any week exceeds three pounds and does not exceed three pounds ten shillings. (b) Where an employee is paid fortnightly-(i) if the income from wages One shilling and sixpence. earned in any fortnight is not less than four 25 pounds and does not exceed five pounds. (ii) if the income from wages Two shillings and sixpence. earned in any fortnight exceeds five pounds and 30 does not exceed six pounds. (iii) if the income from wages Three shillings and sixpence. earned in any fortnight exceeds six pounds and does not exceed seven pounds. (c) 100 08

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	Special Income and Wages Tax.	
	(c) Where an employee is paid at other than weekly or fortnightly intervals—	
5	<ul> <li>(i) if the income from wages Ninepence for earned in any week is not every such less than two pounds and week. does not exceed two pounds ten shillings.</li> </ul>	
10	(ii) if the income from wages One shilling and earned in any week ex- threepence for ceeds two pounds ten every such shillings and does not week. exceed three pounds.	
15	(iii) if the income from wages One shilling and earned in any week ex- ninepence for ceeds three pounds and every such does not exceed three week. pounds ten shillings.	
<ul> <li>12. Where the income from wages earned in any week Rates of exceeds three pounds ten shillings, or where the employee Wages Tax on incomes any fortnightly and the income from wages earned in over three any fortnight exceeds seven pounds, the rates of Wages pounds ten shillings.</li> </ul>		

(a) Where an employee is paid weekly-

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- (i) on so much of the income Sixpence in each from wages earned in pound thereof. any week as does not exceed two pounds.
- (ii) on so much of the income One penny in each from wages earned in two shillings any week as exceeds two and sixpence pounds and does not exthereof. ceed four pounds.
- (iii) on so much of the income One penny in each from wages earned in two shillings any week as exceeds four thereof. pounds.

(b)

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	Special Income and Wages Tax.		
(1	(b) Where an employee is paid fortnightly—		
5	(i) on so much of the income Sixpence in each from wages earned in pound thereof. any fortnight as does not exceed four pounds.		
10	<ul> <li>(ii) on so much of the income Twopence in each from wages earned in five shillings any fortnight as exceeds thereof. four pounds and does not exceed eight pounds.</li> </ul>		
	<ul> <li>(iii) on so much of the income Twopence in each from wages earned in four shillings any fortnight as exceeds thereof.</li> <li>eight pounds.</li> </ul>		
<b>15</b> (c	) Where an employee is paid at other than weekly or fortnightly intervals—		
20	<ul> <li>(i) on so much of the income Sixpence in each from wages earned in pound thereof. any week as does not ex- ceed two pounds.</li> </ul>		
25	<ul> <li>(ii) on so much of the income One penny in each from wages earned in two shillings any week as exceeds two and sixpence pounds and does not ex- thereof. ceed four pounds.</li> </ul>		
	(iii) on so much of the income One penny in each from wages earned in two shillings any week as exceeds four thereof. pounds.		
<b>30</b> DIVISION 3.—Income from wages derived after thirty-first December, one thousand nine hundred and thirty-five.			

13. There shall be charged, levied, collected and paid Levy of for the use of His Majesty and for the credit of the Wages Tax. Consolidated Revenue Fund under the provisions of the 35 Special Income and Wages Tax (Management) Act, 1933-1934, and the regulations made thereunder and subject to the exemptions in that Act contained, Wages Tax

at the respective amounts or at the respective rates provided in the Second Schedule to this Act in respect of income from wages derived by every person other than a company during the period commencing on the first

- 5 day of January, one thousand nine hundred and thirtysix, and ending on the thirtieth day of June, one thousand nine hundred and thirty-six, both inclusive, or so derived during such part of the income year ending on the thirtieth day of June, one thousand nine hundred
- 10 and thirty-seven, not exceeding the first four months thereof as the Governor by proclamation published in the Gazette before the thirtieth day of June, one thousand nine hundred and thirty-six, shall determine.

#### FIRST SCHEDULE.

Sec. 5.

#### 15

#### PART I.

Where, during the income year referred to in section five of this Act, the person derived no income from wages—

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(a) where the net assessable income does not exceed one hundred and fifty-six pounds;

(b) where the net assessable in-

come exceeds one hundred and

fifty-six pounds and does not

exceed two hundred pounds;

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Four and one-half pence in each pound of the first one hundred pounds of the net assessable income,

Eightpence in each pound of the balance of the net assessable income;

- Fivepence in each pound of the first one hundred pounds of the net assessable income,
- Eightpence in each pound of the balance of the net assessable income; (c)

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#### FIRST SCHEDULE-continued.

#### PART I-continued.

	(e) •	where the net assessable income exceeds two hundred pounds and does not exceed two hun- dre' and fifty pounds;	Five and one-half pence in each pound of the first one hundred pounds of the net assessable in- come,
			Eightpence in each pound
			of the second one hun.
)			dred pounds of the net assessable income,
			Tenpence in each pound of
			the balance of the net assessable income;
5	(d)	where the net assessable income exceeds two hundred and fifty pounds.	Sixpence in each pound of the first one hundred pounds of the net as- sessable income,
			Eightpence in each pound
)			of the second one hun- dred pounds of the net
			assessable income,
			Tenpence in each pound of

the balance of the net

#### PART II.

Where, during the income year referred to in section five of this Act, the person also derived income from wages-

- (1) where the sum of income from wages and net assessable income does not exceed one hundred and fifty-six pounds; then---
  - (a) if the amount of the income from wages is less than one hundred pounds;

Four and one-half pence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds,

Eightpence in each pound of the balance of the net assessable income, (b)

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#### Act No. , 1935.

#### Special Income and Wages Tax.

### FIRST SCHEDULE-continued.

#### PART II-continued.

- (b) if the amount of the in- Eightpence in each pound come from wages is equal to or exceeds one hundred pounds;
- (2) where the sum of income from wages and net assessable income exceeds one hundred and fiftysix pounds and does not exceed

two hundred pounds, then-(a) if the amount of the in-

- come from wages is less than hundred one pounds;
- (b) if the amount of the income from wages is equal to or exceeds one hundred pounds;

(3) where the sum of income from wages and net assessable income exceeds two hundred pounds and does not exceed two hundred and fifty pounds, then-

> (a) if the amount of the income from wages is less than one hundred pounds;

of the net assessable income;

C. C. C. C.

- Fivepence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds,
- Eightpence in each pound of the balance of the net assessable income, Eightpence in each pound of the net assessable income;
- Five and one-half pence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds:
- Eightpence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds,
- Tenpence in each pound of the balance of the net assessable income;

(b)

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#### FIRST SCHEDULE—continued.

And a start of the

PART 11-continu	ea.
" (") if the amount of the in- come from wages is equal to or exceeds one hundred	Eightpence in each pound of so much of the net assessable income as
pounds and does not ex-	equals the difference
ceed two hundred	between the income from wages and two
pounds;	hundred pounds,

- (c) if the amount of the income from wages is equal to or exceeds two hundred pounds;
- (4) where the sum of income from wages and net assessable income exceeds two hundred and fifty pounds, then-
  - (a) if the amount of the income from wages is less than one hundred pounds;

(b) if the amount of the in-

exceed

pounds:

come from wages is equal

to or exceeds one hun-

dred pounds and does not

hundred

two

net assessable income; Tenpence in each pound of the net assessable income;

Tenpence in each pound

of the balance of the

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- Sixpence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds,
- Eightpence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds,
- Tenpence in each pound of the balance of the ner assessable income;
- Eightpence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds,
- Tenpence in each pound of the balance of the net assessable income; (c)

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#### FIRST SCHEDULE-continued.

#### PART II-continued.

(c) if the amount of the income from wages is equal. to or exceeds two hundred pounds.

Tenpence in each pound of the net assessable in come.

#### SECOND SCHEDULE.

Sec. 13.

1. Where the income from wages earned by an employee in any week is less than five pounds the amounts of wages tax shall be as 10 follows:-

- If the income from wages earned in Amounts of Wages Tax. any week-
  - Is not less than two pounds and does not exceed two pounds ten shillings.

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- Exceeds two pounds ten shillings and does not exceed three pounds.
- Exceeds three pounds and does not exceed three pounds ten shillings.
- Exceeds three pounds ten shillings and is less than three pounds twelve shillings and sixpence.
- Is not less than three pounds twelve shillings and sixpence, but is less than three pounds fifteen shillings.
- Is not less than three pounds fifteen shillings, but is less than three pounds seventeen shillings and sixpence.
- Is not less than three pounds seventeen shillings and sixpence, but is less than four pounds.

Sixpence.

#### Ninepence.

One shilling and threepence.

One shilling and sixpence.

One shilling and sevenpence.

One shilling and eightpence.

One shilling and nine-

pence.

Is

# Act No. , 1935.

<u>e</u>r

	Special Income and Wages Tax.		
	SECOND SCHEDULE-	-continued.	
	Is not less than four pounds, but is less than four pounds two shillings.		
5	Is not less than four pounds two shillings, but is less than four pounds four shillings.	Two shillings.	
	Is not less than four pounds four shillings, but is less than four pounds six shillings.	Two shillings and two- pence.	
15	Is not less than four pounds six shillings, but is less than four pounds eight shillings.	Two shillings and three- pence.	
20	Is not less than four pounds eight shillings, but is less than four pounds ten shillings.	Two shillings and fiv 3- pence.	
	Is not less than four pounds ten shillings, but is less than four pounds twelve shillings.	Two shillings and six- pence.	
25	Is not less than four pounds twelve shillings, but is less than four pounds fourteen shillings.	Two shillings and eight- pence.	
30	Is not less than four pounds fourteen shillings, but is less than four pounds six- teen shillings.	Two shillings and nine- pence.	
35	Is not less than four pounds sixteen shillings, but is less than four pounds eighteen shillings.	pence.	
	Is not less than four pounds eighteen shillings, but is	Three shillings.	

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2.

#### SECOND SCHEDULE—continued.

2. Where the income from wages earned by an employee in any week is not less than five pounds the rates of Wages Tax shall be as follows:—

5	On so much of the income from	Rates of Wages Tax.
	wages earned in any week-	Daries H. D. Bleve F. B.
	As does not exceed two	Simona in 1

- As does not exceed two Sixpence in each pound pounds. thereof.
- As exceeds two pounds and Eightpence in each pound does not exceed four thereof. pounds.

As exceeds four pounds ..

One penny in each two

shillings thereof.

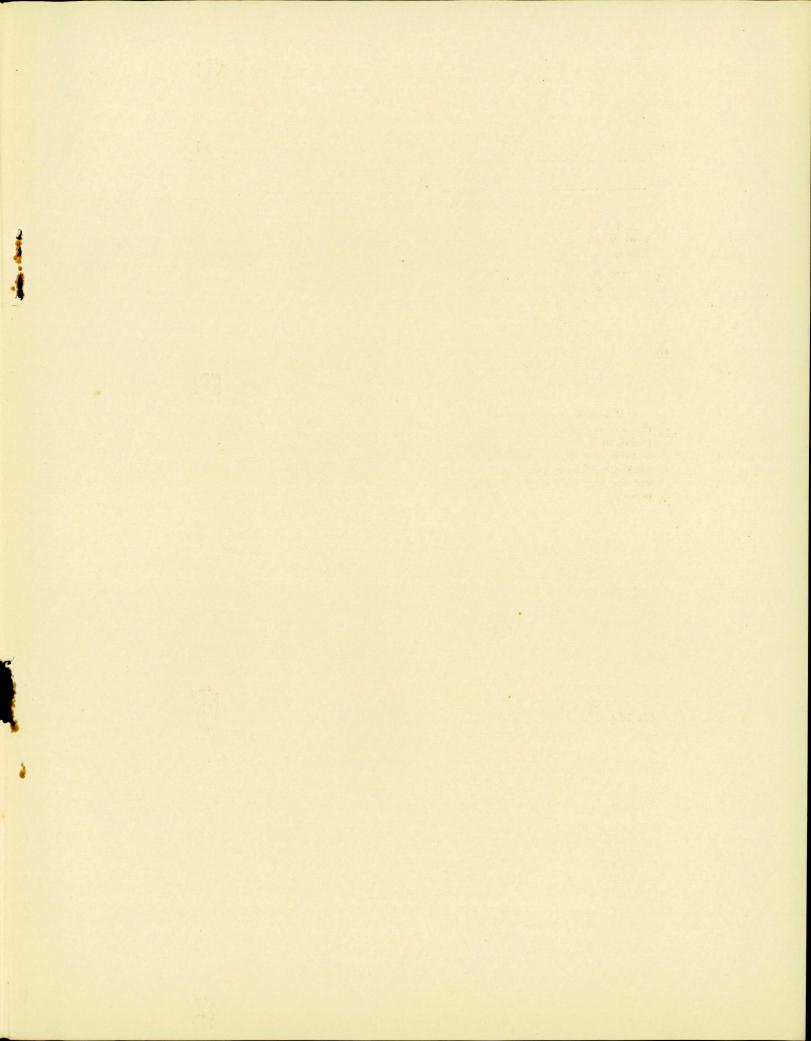
3. Where an employee is paid at other than weekly intervals, and 15 the amount actually earned by him in each week included in the period in respect of which the payment is made is not readily ascertainable, the income from wages earned by the employee in each such week may, for the purposes of this Schedule, be calculated by dividing the sum paid to him by the number of weeks included in such 20 period.

[1s. 1d.]

Sydney: Alfred James Kent, I.S.O., Government Printer-1935.

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