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, 5 October, 1937.

# New South Wales.



### ANNO PRIMO

# GEORGII VI REGIS.

# Act No. , 1937.

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.

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 New South Wales in Parliament assembled, and by the authority of 5 the same, as follows:—

#### PART I.

### PRELIMINARY.

1. This Act may be cited as the "Special Income and Short title. Wages Tax Act, 1937."

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

Division into Paris.

PART I.—PRELIMINARY—ss. 1, 2.

PART II.—Special Income Tax—ss. 3-8.

PART III.—WAGES TAX—ss. 9-11.

SCHEDULES.

### 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. 5 1936-1937.

4. There shall be charged, levied, collected and paid Levy of for the use of His Majesty and for the credit of the Special Income Tax. Consolidated Revenue Fund, under the provisions of the Special Income and Wages Tax (Management) Act,

10 1936-1937, 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 Rates of 15 every person other than a company during the year of Special Income Tax income ended on the thirtieth day of June, one thousand on incomes nine hundred and thirty-seven, 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 Commis-20 sioner 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 Rates of person is about to leave this State after the close of the tax in certain special 25 year of income ended on the thirtieth day of June, one cases. thousand nine hundred and thirty-seven, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such year of income and an assessment of Special Income Tax

30 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 year of income ended on the thirtieth day of June, one thousand nine 35 hundred and thirty-seven, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such year of income, the Commissioner, pursuant to Division 15 of Part III 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 this payable under State and by every company which is a non-resident consisting of dividends or interest referred to in section and wages Tax sisting of dividends or interest referred to in section (Management eleven of the Special Income and Wages Tax (Manage-

10 ment) Act, 1936-1937, during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, the rate of Special Income Tax shall be tenpence in each pound thereof.

(2) Where the dividend or interest is paid after 15 the thirtieth day of June, one thousand nine hundred and thirty-seven, and before the passage of an Act fixing the rate of Special Income Tax for any year of income ended at any later date, the rate of Special Income Tax shall be tenpence in each pound of the dividend or in-20 terest.

8. (1) In respect of the net assessable income derived Rate of by every company during the year of income ended on Special the thirtieth day of June, one thousand nine hundred and on incomes thirty-seven, or such other period as has, prior to the of com-

25 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 tenpence in each pound thereof.

(2) Where a company is being wound up after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived

35 after such year of income, 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.

9. This Part of this Act shall be construed with the construc-5 Special Income and Wages Tax (Management) Act, 1936-tion of Part. 1937.

Division 2.—Income from wages derived before first December, one thousand nine hundred and thirty-seven.

10. There shall be charged, levied, collected and paid Levy of 10 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, 1936-1937, and the regulations made thereunder and subject to the exemptions in that Act contained, Wages Tax at the 15 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 November, one thousand nine hundred and thirty-seven, and on the thirtieth day of November, one thousand nine hundred and thirty-seven, both inclusive.

Division 3.—Income from wages derived after thirtieth November, one thousand nine hundred and thirty-seven.

11. There shall be charged, levied, collected and paid Levy of 25 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, 1936-1937, and the regulations made thereunder and subject to the exemptions in that Act contained, Wages Tax at 30 the respective amounts or at the respective rates provided in the Third 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 December, one thousand nine hundred and thirty-35 seven, and ending on the thirtieth day of June, one thousand nine hundred and thirty-eight, both inclusive, or so derived during such part of the year of income ending on

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the thirtieth day of June, one thousand nine hundred and thirty-nine, 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 5 hundred and thirty-eight, shall determine.

### FIRST SCHEDULE.

Sec. 5

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#### PART I.

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

and. four-tenths (a) where the net assessable income Two 10 pence in each pound does not exceed one hundred of the first one hunand fifty-six pounds; dred pounds of the net assessable in-15 come;

> Six and one-half pence in each pound of the balance of the net assessable income;

(b) where the net assessable income exceeds one hundred and fiftysix pounds and does not exceed two hundred and eight pounds;

Three pence in each pound of the first one hundred pounds of the net assessable income;

and seven-tenths pence in each pound of the second onehundred pounds of the net assessable income;

Nine pence in each pound of the balance of the net assessable income;

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### FIRST SCHEDULE-continued.

### PART I-continued.

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

Four pence in each pound of the first one hundred pounds of the net assessable income;

Seven pence in each pound of the second one hundred pounds of the net assessable

income; Nine pence in each pound of the balance of the net assessable income:

(d) where the net assessable income exceeds two hundred and sixty pounds and does not exceed three hundred and twelve pounds;

Five pence in each pound of the first one hundred pounds of the net assessable income:

Seven and two-tenths pence in each pound of the second one hundred pounds of the net assessable income;

Nine pence in each pound of the balance of the net assessable income:

(e) where the net assessable income exceeds three hundred and twelve pounds and does not exceed one thousand and forty pounds;

Five pence in each pound of the first one hundred pounds of the net assessable income;

Eight pence in each pound of the second one hundred pounds of the net assessable income;

Nine and one-half pence in each pound of the balance of the net assessable income;

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## FIRST SCHEDULE—continued.

### PART I-continued.

- (f) where the net assessable income exceeds one thousand and forty pounds.
- Six pence in each pound of the first one hundred pounds of the net assessable income;
- Eight pence in each pound of the second one hundred pounds of the net assessable income;
- Ten pence in each pound of the balance of the net assessable income.

#### PART II.

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

- 20 (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;
- Two and four-tenths
  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;
- Six and one-half pence in each pound of the balance of the net assessable income;

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## FIRST SCHEDULE—continued.

## PART II-continued.

	PART II—continu	ed.
5	(b) if the amount of the in- rome from wages is equal to or exceeds one hundred pounds;	Six and one-half pence in each pound of the net assessable in- come;
10	(2) where the sum of income from wages and net assessable income exceeds one hundred and fifty-six pounds and does not exceed two hundred and eight pounds, then—	
15	(a) if the amount of the income from wages is less than one hundred pounds;	Three pence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hun-
20		dred pounds;
25		Six and seven-tenths pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
30		Nine pence in each pound of the balance of the net assessable in- come;
35	(b) if the amount of the income from wages is equal to or exceeds one hundred pounds and does not exceed two hundred pounds;	Six and seven-tenths pence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds;
4)		Nine pence in each pound of the balance of the net assessable in- come:
		(c)

## FIRST SCHEDULE-continued.

### PART II-continued.

	PART II—continu	
5	(c) if the amount of the income from wages is equal to or exceeds two hundred pounds; (3) where the sum of income from wages and net assessable income	Nine pence in each pound of the net assessable income;
10	exceeds two hundred and eight pounds and does not exceed two hundred and sixty pounds; then—	and the second
15	(a) if the amount of the income from wages is less than one hundred pounds;	Four 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;
20		Seven pence in each pound of so much of the remainder of the net assessable income as does not exceed
25		one hundred pounds: Nine pence in each pound of the balance of the net assessable in come;
10	(b) if the amount of the income from wages is equal to or exceeds one hundred pounds and does not exceed two hundred	Seven pence in each pound of so much of the net assessable in- come as equals the difference between
35	pounds;	the income from wages and two hun- dred pounds; Nine pence in each pound of the balance of the
40	(c) if the amount of the income from wages is equal to or exceeds two hundred pounds;	net assessable income: Nine pence in each pound of the net assessable income;
45	(4) where the sum of income from	

wages and net assessable income exceeds two hundred and sixty

#### FIRST SCHEDULE-continued.

#### PART II-continued.

pounds and does not exceed three hundred and twelve pounds, then—

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

Seven and two-tenths pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;

Nine pence in each pound of the balance of the net assessable income;

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

Nine pence in each pound of the balance of the net assessable income;

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

Nine pence in each pound of the net assessable income;

(5) where the sum of income from wages and net assessable income exceeds three hundred and

twelve

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## FIRST SCHEDULE—Continued.

PART II—continued

	Part II—continu	ued.
5	twelve pounds and does not exceed one thousand and forty pounds, then—	
10	(a) if the amount of the income from wages is less than one hundred pounds;	Five 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;
15		Eight pence in each pound of so much of the re- mainder of the net assessable income as does not exceed one hundred pounds;
20		Nine and one-half pence in each pound of the balance of the net assessable income;
25	(b) if the amount of the income from wages is equal to or exceeds one hundred pounds and does not exceed two hundred pounds;	Eight pence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds;
30		Nine and one-half pence in each pound of the balance of the net assessable income;
<b>3</b> 5	(c) if the amount of the income from wages is equal to or exceeds two hundred pounds;	Nine and one-half pence in each pound of the net assessable in- come;

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### FIRST SCHEDULE-continued.

### PART II-continued.

5 ·	(6) where the sum of income from wages and net assessable inne exceeds one thousand and forty pounds, then—  (a) if the amount of the in-	Six pence in each pound
10	come from wages is less than one hundred pounds;	of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds;
15		eight pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
20		Ten pence in each pound of the balance of the net assessable income:
<b>2</b> 5	(b) if the amount of the income from wages is equal to or exceeds one hundred pounds and does not exceed two hundred pounds;	Eight pence in each pound of so much of the net assessable income as equals the difference between the income from wages and two
30		hundred pounds; Ten pence in each pound of the balance of the net assessable income;
35	(c) if the amount of the income from wages is equal to or exceeds two hundred pounds.	Ten pence in each pound of the net assessable income.

### SECOND SCHEDULE.

Sec. 10.

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 40 follows:—

If the income from wages earned in any week—

Amounts of Wages Tax.

Is not less than two pounds and does not exceed two pounds ten shillings; Six pence;

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Exceeds

	SECOND SCHEDULE—	continued.
	Exceeds two pounds ten shillings and does not exceed three pounds;	Nine pence;
5	Exceeds three pounds and does not exceed three pounds ten shillings;	One shilling and three pence;
)	Exceeds three pounds ten shillings and is less than three pounds twelve shillings and sixpence;	One shilling and six pence;
5	Is not less than three pounds twelve shillings and six- pence, but is less than three pounds fifteen shil- lings;	One shilling and seven pence;
0	Is not less than three pounds fifteen shillings, but is less than three pounds seventeen shillings and sixpence;	One shilling and eight pence;
25	Is not less than three pounds seventeen shillings and six pence, but is less than four pounds;	One shilling and nine pence;
	Is not less than four pounds, but is less than four pounds two shillings;	One shilling and eleven pence;
30	Is not less than four pounds two shillings, but is less than four pounds four shillings;	Two shillings;
35	Is not less than four pounds four shillings, but is less than four pounds six shillings;	Two shillings and two pence;
40	Is not less than four pounds six shillings, but is less than four pounds eight shillings:	Two shillings and three pence;
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### SECOND SCHEDULE—continued.

5	Is not less than four pounds eight shillings, but is less than four pounds ten shillings;	Two shillings and five pence;
	Is not less than four pounds ten shillings, but is less than four pounds twelve shillings;	
10	Is not less than four pounds twelve shillings, but is less than four pounds fourteen shillings;	Two shillings and eight pence;
15	Is not less than four pounds fourteen shillings, but is less than four pounds six- teen shillings;	Two shillings and nine pence;
20	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.

25 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 Six pence in each pound pounds;

thereof;

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As exceeds two pounds and does not exceed four thereof; 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.

THIRD

As exceeds four pounds.

### THIRD SCHEDULE.

ec. 11,

1. Where the income from wages earned by an employee in any week exceeds three pounds and does not exceed twenty pounds the amounts of Wages Tax shall be as follows:—

5	If the income from wages earned	Amounts of Wages Tax.
	in any week—  Exceeds three pounds and does not exceed three pounds ten shillings;	Ten pence;
10	Exceeds three pounds ten shillings and does not exceed three pounds fif- teen shillings;	One shilling and one penny;
<b>1</b> 5	Exceeds three pounds fifteen shillings and does not exceed three pounds seventeen shillings and	One shilling and two pence;
20	six pence; Exceeds three pounds seven- teen shillings and six pence and does not ex- ceed four pounds;	One shilling and three pence;
25	Exceeds four pounds and does not exceed four pounds two shillings;  Exceeds four pounds two	One shilling and six pence; One shilling and seven
30	shillings and does not exceed four pounds four shillings;  Exceeds four pounds four shillings and does not exceed four pounds six shillings;	pence;  One shilling and eight pence;
35	Exceeds four pounds six shillings and does not exceed four pounds eight shillings;	One shilling and nine pence;
40	Exceeds four pounds eight shillings and does not exceed four pounds ten shillings;	pence;
45	Exceeds four pounds ten shillings and does not exceed four pounds twelve shillings;	Two shillings;

	THIRD SCHEDULE—	continued.
5	Exceeds four pounds twelve shillings and does not exceed four pounds four- teen shillings;	Two shillings and one penny;
9	Exceeds four pounds fourteen shillings and does not exceed four pounds six- teen shillings;	Two shillings and two pence;
10	Exceeds four pounds sixteen shillings and does not exceed four pounds eighteen shillings;	Two shillings and three pence;
15	Exceeds four pounds eighteen shillings and does not exceed five pounds;  Exceeds five pounds and does	Two shillings and four pence;  Two shillings and seven
	not exceed five pounds two shillings;	pence;
20	Exceeds five pounds two shillings and does not exceed five pounds four shillings;	Two shillings and eight pence;
25	Exceeds five pounds four shillings and does not exceed five pounds six shillings;	Two shillings and nine pence;
30	Exceeds five pounds six shillings and does not exceed five pounds ten shillings;	Two shillings and ten pence;
	Exceeds five pounds ten shillings and does not exceed five pounds twelve shillings;	Two shillings and eleven pence;
35	Exceeds five pounds twelve shillings and does not exceed five pounds four- teen shillings;	Three shillings;
40	Exceeds five pounds fourteen shillings and does not exceed five pounds sixteen shillings;	Three shillings and one penny;
45	Exceeds five pounds sixteen shillings and does not exceed six pounds;	Three shillings and two pence;
	Exceeds six pounds and does not exceed six pounds two shillings:	Three shillings and eight pence.
		Exceeds

5	Exceeds six pounds two shillings and does not exceed six pounds four shillings;	Three shillings and nine pence;
	Exceeds six pounds four shillings and does not exceed six pounds six shillings;	Three shillings and ten pence;
10	Exceeds six pounds six shillings and does not exceed six pounds eight shillings;	Three shillings and eleven pence;
15	Exceeds six pounds eight shillings and does not exceed six pounds ten shillings;	Four shillings;
20	Exceeds six pounds ten shillings and does not exceed six pounds fourteen shillings;	Four shillings and one penny;
	Exceeds six pounds fourteen shillings and does not exceed six pounds six- teen shillings;	Four shillings and two pence;
25	Exceeds six pounds sixteen shillings and does not exceed six pounds eight- een shillings;	Four shillings and three pence;
30	Exceeds six pounds eighteen shillings and does not exceed seven pounds;  Exceeds seven pounds and	Four shillings and four pence;  Four shillings and five
35	does not exceed seven pounds two shillings; Exceeds seven pounds two shillings and does not	pence; Four shillings and six pence;
40	exceed seven pounds four shillings; Exceeds seven pounds four shillings and does not	Four shillings and seven
10	exceed seven pounds six shillings; Exceeds seven pounds six	Four shillings and eight
45	shillings and does not exceed seven pounds eight shillings; 85—B	pence;

5	Exceeds seven pounds eight shillings and does not exceed seven pounds ten shillings;	Four shillings and nine pence;
2.5	Exceeds seven pounds ten shillings and does not exceed seven pounds fourteen shillings;	Four shillings and ten pence;
10	Exceeds seven pounds four- teen shillings and does not exceed seven pounds sixteen shillings;	Four shillings and eleven pence;
15	Exceeds seven pounds six- teen shillings and does not exceed seven pounds eighteen shillings;	Five shillings;
20	Exceeds seven pounds eighteen shillings and does not exceed eight pounds;	Five shillings and one penny;
	Exceeds eight pounds and does not exceed eight pounds two shillings;	Five shillings and two pence;
<b>2</b> 5	Exceeds eight pounds two shillings and does not exceed eight pounds four shillings;	Five shillings and three pence;
30	Exceeds eight pounds four shillings and does not exceed eight pounds six shillings;	Five shillings and four pence;
35	Exceeds eight pounds six shillings and does not exceed eight pounds eight shillings;	Five shillings and five pence;
30	Exceeds eight pounds eight shillings and does not exceed eight pounds ten	Five shillings and six pence;
40	shillings; Exceeds eight pounds ten shillings and does not exceed eight pounds four- teen shillings;	Five shillings and seven pence;
45	Exceeds eight pounds four- teen shillings and does not exceed eight pounds sixteen shillings;	Five shillings and eight pence;
	braveett buillings,	Exceeds

	SomeDone	Controlled a.	
	Exceeds eight pounds sixteen shillings and does not exceed eight pounds	Five shillings and nine pence;	
5	eighteen shillings;		-1
	Exceeds eight pounds eighteen shillings and does not exceed nine pounds;	Five shillings and ten pence;	
	Exceeds nine pounds and	Five shillings and efeven	
10	does not exceed nine	pence;	e:
	pounds two shillings; Exceeds nine pounds two	Six shillings:	
	shillings and does not	om barrings,	
	exceed nine pounds four		
15	shillings;	C: 1 1 111	1
	Exceeds nine pounds four	Six shillings and one	- 4-
	shillings and does not exceed nine pounds six	penny;	
	shillings:		
20	Exceeds nine pounds six	Six shillings and two	(2
	shillings and does not	pence;	
	exceed nine pounds eight shillings;		
	Exceeds nine pounds eight	Six shillings and three	
25	shillings and does not	pence;	
	exceed nine pounds ten		
	shillings;	Si1:11:- 1 C	
	Exceeds nine pounds ten shillings and does not	Six shillings and four pence;	
30	exceed nine pounds four-	pence,	
	teen shillings;	•	CC
	Exceeds nine pounds fourteen	Six shillings and five	
	shillings and does not	pence;	
35	exceed nine pounds six- teen shillings;	the contraction of the contracti	
	Exceeds nine pounds sixteen	Six shillings and six	:3
	shillings and does not	pence;	
	exceed nine pounds eigh-	Mag.	
40	teen shillings; Exceeds nine pounds eighteen	Six shillings and seven	
10	shillings and does not	pence;	
	exceed ten pounds;		03
	Exceeds ten pounds and does	Six shillings and eight	
45	not exceed ten pounds	pence;	
#9	two shillings; Exceeds ten pounds two	Sir chillings 1	
	shillings and does not	Six shillings and nine pence;	45
	exceed ten pounds four	ponco,	
	shillings;	Exceeds	

## THIRD SCHEDULE-continued.

	THIRD SCHEDULE—continued.
5	Exceeds ten pounds four Six shillings and ten shillings and does not pence; exceed ten pounds six shillings;
	Exceeds ten pounds six Six shillings and eleven shillings and does not pence; exceed ten pounds eight shillings;
10	Exceeds ten pounds eight Seven shillings; shillings and does not exceed ten pounds ten shillings;
15	Exceeds ten pounds ten Seven shillings and one shillings and does not penny; exceed ten pounds four-teen shillings;
20	Exceeds ten pounds four- teen shillings and does not exceed ten pounds sixteen shillings;  Exceeds ten pounds sixteen Seven shillings and two pence; pence; Seven shillings and two
25	Exceeds ten pounds sixteen shillings and does not exceed ten pounds eighteen shillings;  Exceeds ten pounds eighteen Seven shillings and three pence;  Seven shillings and three pence;
30	shillings and does not pence; exceed eleven pounds; Exceeds eleven pounds and does not exceed eleven pence;  Seven shillings and five pence;
	pounds two shillings;  Exceeds eleven pounds two shillings and does not exceed eleven pounds  Exceeds eleven pounds  Seven shillings and six pence;
35	four shillings;  Exceeds eleven pounds four Seven shillings and seven shillings and does not pence; exceed eleven pounds six shillings;
40	Exceeds eleven pounds six Seven shillings and eight shillings and does not exceed eleven pounds eight shillings;
45	Exceeds eleven pounds eight shillings and does not exceed eleven pounds ten shillings;  Exceeds  Seven shillings and nine pence;  pence;  Exceeds
	L'xceeds

Exceeds

	Exceeds eleven pounds ten shillings and does not exceed eleven pounds	Seven shillings and ten pence;
5	fourteen shillings; Exceeds eleven pounds four- teen shillings and does not exceed eleven pounds	Seven shillings and eleven pence;
10	sixteen shillings; Exceeds eleven pounds sixteen shillings and does not exceed eleven pounds	Eight shillings;
15	eighteen shillings; Exceeds eleven pounds eighteen shillings and does not exceed twelve pounds;	Eight shillings and one one penny;
9.0	Exceeds twelve pounds and does not exceed twelve pounds two shillings;	Eight shillings and two pence;
20	Exceeds twelve pounds two shillings and does not exceed twelve pounds four shillings;	Eight shillings and three pence;
25	Exceeds twelve pounds four shillings and does not exceed twelve pounds six shillings;	Eight shillings and four pence;
30	Exceeds twelve pounds six shillings and does not exceed twelve pounds eight shillings;	Eight shillings and five pence;
35	Exceeds twelve pounds eight shillings and does not exceed twelve pounds	Eight shillings and six pence;
	ten shillings; Exceeds twelve pounds ten shillings and does not exceed twelve pounds	Eight shillings and seven pence;
40	fourteen shillings; Exceeds twelve pounds four- teen shillings and does not exceed twelve pounds	Eight shillings and eight pence;
45	sixteen shillings; Exceeds twelve pounds sixteen shillings and does not exceed twelve pounds	Eight shillings and nine pence;
	eighteen shillings;	Exceeds

10

# Special Income and Wages Tax.

	THIRD BOHEDOHE—	communaea.
5	Exceeds twelve pounds eighteen shillings and does does not exceed thirteen pounds;	Eight shillings and ten pence;
	Exceeds thirteen pounds and does not exceed thirteen pounds two shillings;	Eight shillings and eleven pence;
10	Exceeds thirteen pounds two shillings and does not exceed thirteen pounds four shillings;	Nine shillings;
15	Exceeds thirteen pounds four shillings and does not exceed thirteen pounds six shillings;	Nine shillings and one penny;
20	Exceeds thirteen pounds six shillings and does not exceed thirteen pounds eight shillings;	Nine shillings and two pence;
	Exceeds thirteen pounds eight shillings and does not exceed thirteen pounds ten shillings;	Nine shillings and three pence;
25	Exceeds thirteen pounds ten shillings and does not exceed thirteen pounds fourteen shillings;	Nine shillings and four pence;
30	Exceeds thirteen pounds fourteen shillings and does not exceed thirteen pounds sixteen shillings;	Nine shillings and five pence;
35	Exceeds thirteen pounds six- teen shillings and does not exceed thirteen pounds eighteen shil- lings;	Nine shillings and six pence;
40	Exceeds thirteen pounds eighteen shillings and does not exceed fourteen pounds;	Nine shillings and seven pence;
45	Exceeds fourteen pounds and does not exceed fourteen pounds two shillings;	Nine shillings and eight pence;  Exceeds
		Lacous

5	Exceeds fourteen pounds two shillings and does not ex- ceed fourteen pounds four shillings;	Nine shillings and nine pence;
	Exceeds fourteen pounds four shillings and does not exceed fourteen pounds six shillings;	Nine shillings and ten pence;
10	Exceeds fourteen pounds six shillings and does not exceed fourteen pounds eight shillings;	Nine shillings and eleven pence;
15	Exceeds fourteen pounds eight shillings and does not exceed fourteen pounds ten shillings;	Ten shillings;
	Exceeds fourteen pounds	Ten shillings and one
20	ten shillings and does not exceed fourteen pounds fourteen shil- lings;	penny;
25	Exceeds fourteen pounds fourteen shillings and does not exceed fourteen pounds sixteen shillings;	Ten shillings and two pence;
30	Exceeds fourteen pounds sixteen shillings and does not exceed fourteen pounds eighteen shillings;	Ten shillings and three pence;
35	Exceeds fourteen pounds eighteen shillings and does not exceed fifteen pounds;	Ten shillings and four pence;
	Exceeds fifteen pounds and does not exceed fifteen pounds two shillings;	Ten shillings and five pence;
40	Exceed fifteen pounds two shillings and does not exceed fifteen pounds four shillings;	Ten shillings and six pence;
45	Exceeds fifteen pounds four shillings and does not exceed fifteen pounds six shillings;	Ten shillings and seven pence;
		Exceeds

	THIRD SCHEDULE—continued.
	Exceeds fifteen pounds six Ten shillings and eight shillings and does not pence; exceed fifteen pounds
5	eight shillings;  Exceeds fifteen pounds eight Ten shillings and nine shillings and does not pence; exceed fifteen pounds ten shillings;
10	Exceeds fifteen pounds ten Ten shillings and ten shillings and does not pence; exceed fifteen pounds fourteen shillings;
15	Exceeds fifteen pounds four- teen shillings and does not exceed fifteen pounds sixteen shillings;
20	Exceeds fifteen pounds sixteen shillings and does not exceed fifteen pounds
	eighteen shillings;  Exceeds fifteen pounds Eleven shillings and one eighteen shillings and penny;  does not exceed sixteen
25	pounds; Exceeds sixteen pounds and does not exceed sixteen pence; pounds two shillings;
30	Exceeds sixteen pounds two shillings and does not pence; exceed sixteen pounds four shillings;
35	Exceeds sixteen pounds four Eleven shillings and four shillings and does not pence; exceed sixteen pounds six shillings;
40	Exceeds sixteen pounds six Eleven shillings and five shillings and does not pence; exceed sixteen pounds eight shillings;
	Exceeds sixteen pounds eight Eleven shillings and six shillings and does not pence; exceed sixteen pounds ten shillings;
45	Exceeds sixteen pounds ten shillings and does not pence; exceed sixteen pounds
	fourteen shillings;

Exceeds

	Exceeds sixteen pounds four- teen shillings and does not exceed sixteen	Eleven shillings and eight pence;
5	pounds sixteen shillings; Exceeds sixteen pounds sixteen shillings and does not exceed sixteen pounds eighteen shillings;	Eleven shillings and nine pence;
10	Exceeds sixteen pounds eighteen shillings and does not exceed seven- teen pounds;	Eleven shillings and ten pence;
15	Exceeds seventeen pounds and does not exceed seventeen pounds two shillings;	Eleven shillings and eleven pence;
20	Exceeds seventeen pounds two shillings and does not exceed seventeen pounds four shillings;	Twelve shillings;
	Exceeds seventeen pounds four shillings and does not exceed seventeen pounds six shillings;	Twelve shillings and one penny;
25	Exceeds seventeen pounds six shillings and does not exceed seventeen pounds eight shillings;	Twelve shillings and two pence;
30	Exceeds seventeen pounds eight shillings and does not exceed seventeen pounds ten shillings;	Twelve shillings and three pence;
35	Exceeds seventeen pounds ten shillings and does not exceed seventeen pounds fourteen shillings;	Twelve shillings and four pence;
40	Exceeds seventeen pounds fourteen shillings and does not exceed seven- teen pounds sixteen shil- lings;	Twelve shillings and five pence;
45	Exceeds seventeen pounds sixteen shillings and does not exceed seventeen pounds eighteen shillings;	Twelve shillings and six pence;
	similar,	Exceeds

5	Exceeds seventeen pounds eighteen shillings and does not exceed eighteen	Twelve shillings and seven pence;
J	pounds; Exceeds eighteen pounds and does not exceed eighteen pounds two shillings; Exceeds eighteen pounds two	Twelve shillings and eight pence;
10	shillings and does not exceed eighteen pounds four shillings;  Exceeds eighteen pounds four	Twelve shillings and nine pence;  Twelve shillings and ten
15	shillings and does not exceed eighteen pounds six shillings; Exceeds eighteen pounds six	pence; Twelve shillings and
20	shillings and does not exceed eighteen pounds eight shillings; Exceeds eighteen pounds	eleven pence;  Thirteen shillings;
25	eight shillings and does not exceed eighteen pounds ten shillings; Exceeds eighteen pounds ten	Thirteen shillings and
	shillings and does not exceed eighteen pounds fourteen shillings;  Exceeds eighteen pounds	one penny;
30	fourteen shillings and does not exceed eighteen pounds sixteen shillings;	Thirteen shillings and two pence;
<b>3</b> 5	Exceeds eighteen pounds six- teen shillings and does not exceed eighteen pounds eighteen shil- lings;	Thirteen shillings and three pence;
40	Exceeds eighteen pounds eighteen shillings and does not exceed nineteen pounds;	Thirteen shillings and four pence;
	Exceeds nineteen pounds and does not exceed nineteen pounds two shillings;	Thirteen shillings and five pence;
45	Exceeds nineteen pounds two shillings and does not exceed nineteen pounds four shillings;	Thirteen shillings and six pence;  Exceeds

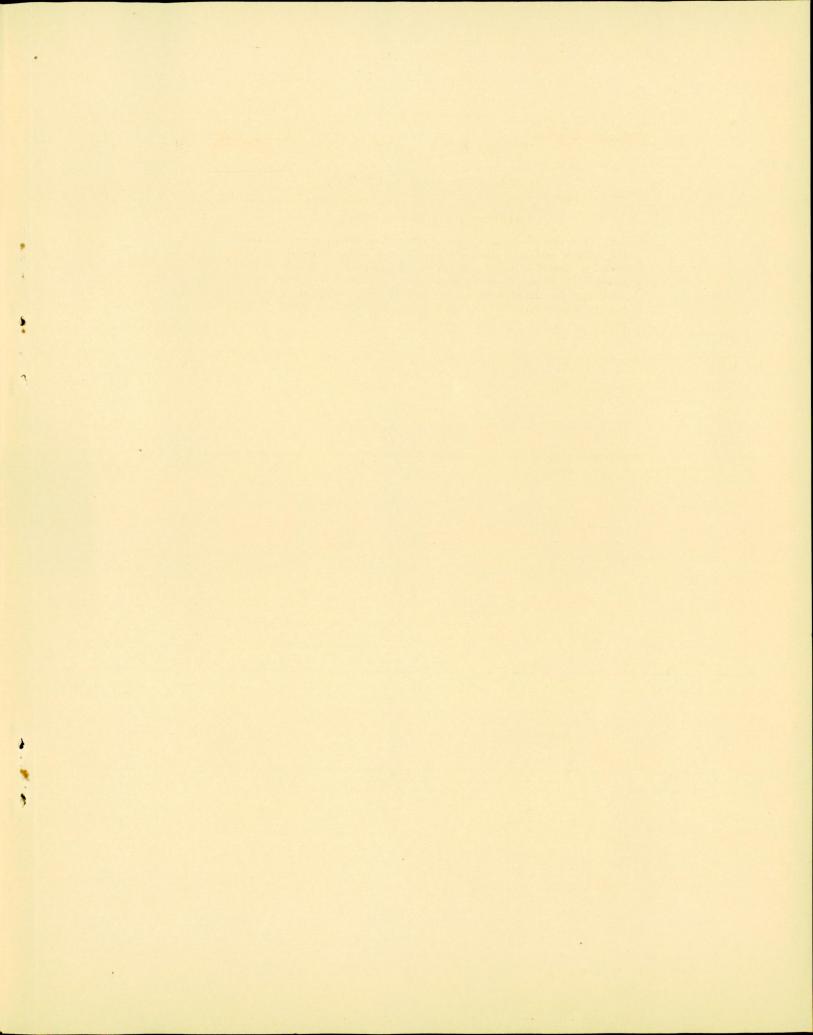
1 <b>E</b>	xceeds nineteen pounds four shillings and does not exceed nineteen pounds six shillings;	Thirteen shillings and seven pence;
10	shillings and does not exceed nineteen pounds eight shillings;	Thirteen shillings and eight pence;
E	xceeds nineteen pounds eight shillings and does not exceed nineteen pounds ten shillings;	Thirteen shillings and nine pence;
	xceeds nineteen pounds ten shillings and does not exceed nineteen pounds fourteen shillings;	Thirteen shillings and ten pence;
20 E	xceeds nineteen pounds fourteen shillings and does not exceed nineteen pounds sixteen shillings;	Thirteen shillings and eleven pence;
E 25	xceeds nineteen pounds six- teen shillings and does not exceed nineteen pounds eighteen shil- lings;	Fourteen shillings;
<b>3</b> 0	xceeds nineteen pounds eighteen shillings and does not exceed twenty pounds.	Fourteen shillings and one penny.
2. Where the income from wages earned by an employee in any week exceeds twenty pounds the rates of Wages Tax shall be as 35 follows:—		
	much of the income from es earned in any week—	Rates of Wages Tax.
A	s does not exceed two pounds;	Sixpence in each pound thereof;
40 A	s exceeds two pounds and does not exceed four pounds;	Eightpence in each pound thereof;
A	s exceeds four pounds.	One penny in each two shillings thereof.

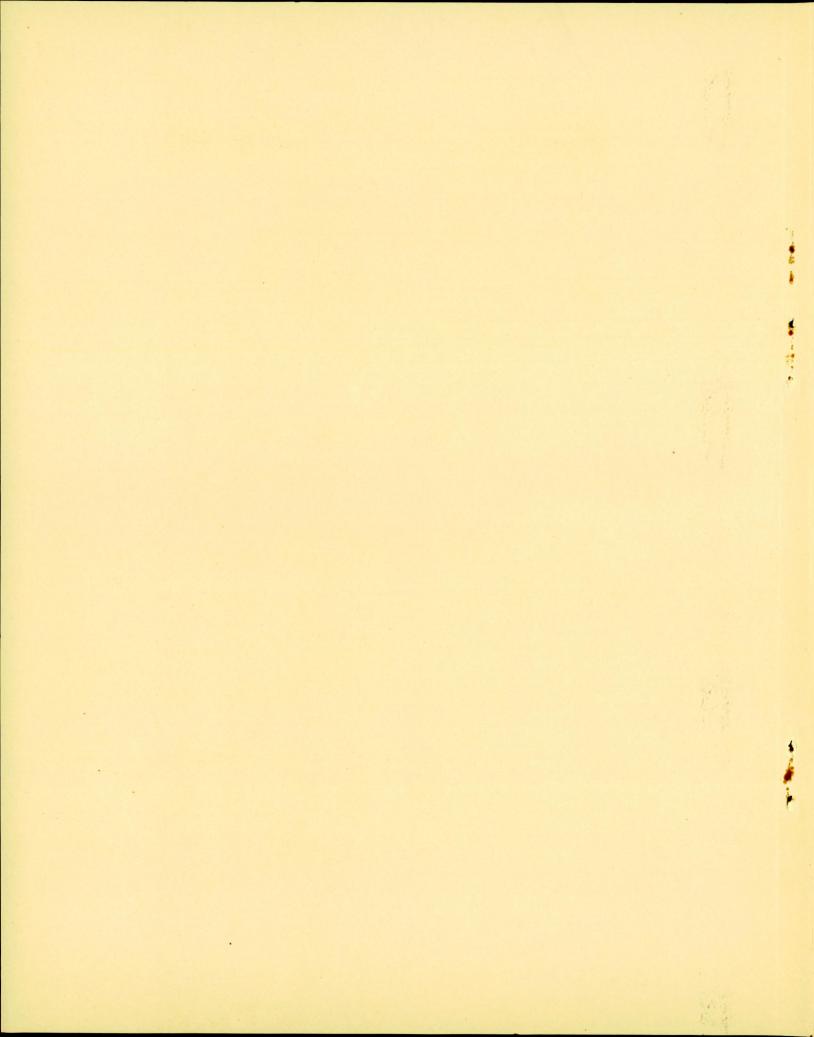
### THIRD SCHEDULE-continued.

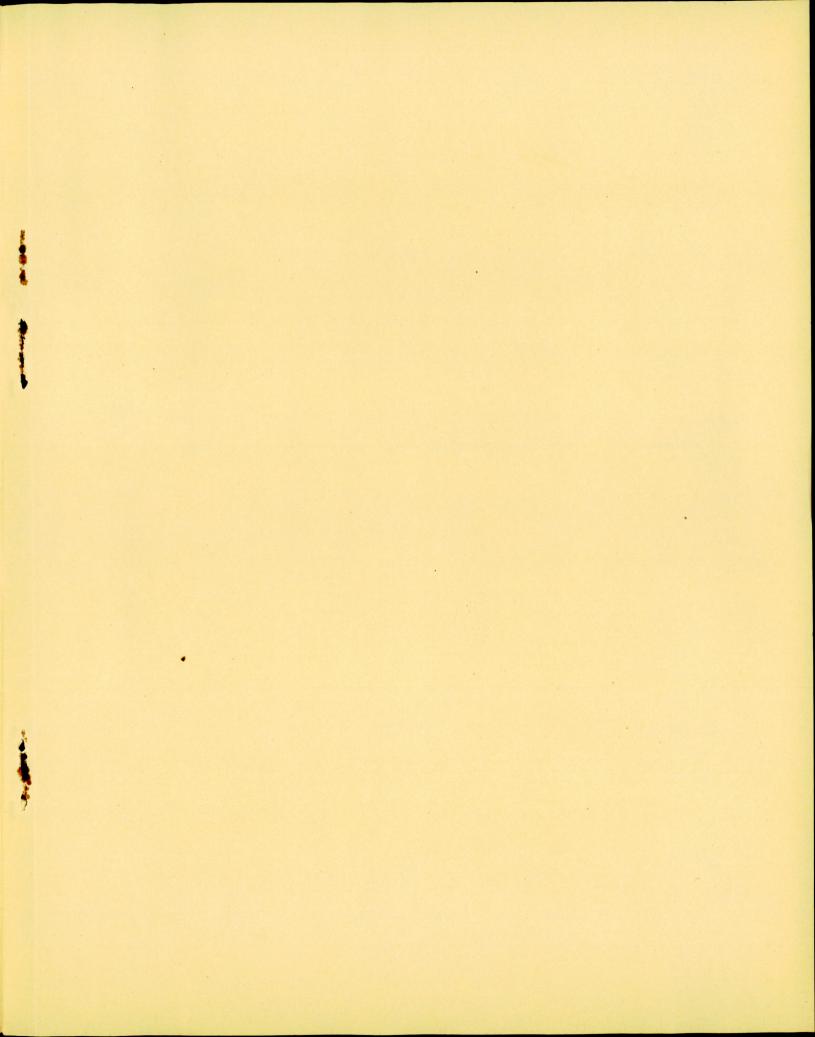
3. Where an employee is paid at other than weekly intervals, and the amount actually earned by him in each week included in the period in respect of which the payment is made is not readily ascertainable, the income from wages earned by the employee in each such week may, for the purposes of this Schedule,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

Sydney: David Harold Paisley, Government Printer-1937.

[1s. 9d.]







THE PARTY OF THE P  New South Wales.



ANNO PRIMO

# GEORGII VI REGIS.

Act No. 12, 1937.

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, 15th October, 1937.]

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 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, 1937."
  - 2. This Act is divided into Parts as follows:-

Division into Parts.

PART I.—Preliminary—ss. 1, 2.

PART II.—SPECIAL INCOME TAX—ss. 3-8.

PART III.—Wages Tax—ss. 9-11.

SCHEDULES.

#### PART II.

#### SPECIAL INCOME TAX.

Construction of Part.

3. This Part of this Act shall be construed with the Special Income and Wages Tax (Management) Act, 1936-1937.

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, 1936-1937, 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. 5. In respect of the net assessable income derived by every person other than a company during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, 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.

Rates of tax in certain special cases.

- 6. (1) Where a trust estate falls to be distributed or a person is about to leave this State after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such year of income 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 year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such year of income, the Commissioner, pursuant to Division 15 of Part III 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 this payable under section eleven of State and by every company which is a non-resident conSpecial Income sisting of dividends or interest referred to in section (Management) eleven of the Special Income and Wages Tax (Management) Act, 1936-1917 eleven of the Special Income and Wages Tax (Management) Act, 1936-1937, during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, 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-seven, and before the passage of an Act fixing the rate of Special Income Tax for any year of income ended 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 year of income ended on Special the thirtieth day of June, one thousand nine hundred and on incomes thirty-seven, 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.

(2) Where a company is being wound up after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such year of income, 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. 9. This Part of this Act shall be construed with the Special Income and Wages Tax (Management) Act, 1936-1937.

Division 2.—Income from wages derived before first December, one thousand nine hundred and thirty-seven.

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, 1936-1937, 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 day of November, one thousand nine hundred and thirty-seven, and ending on the thirtieth day of November, one thousand nine hundred and thirty-seven, both inclusive.

Division 3.—Income from wages derived after thirtieth November, one thousand nine hundred and thirty-seven.

Levy of Wages Tax. 11. 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, 1936-1937, 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 Third 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 December, one thousand nine hundred and thirty-seven, and ending on the thirtieth day of June, one thousand nine hundred and thirty-eight, both inclusive, or so derived during such part of the year of income ending on

the thirtieth day of June, one thousand nine hundred and thirty-nine, 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-eight, shall determine.

#### FIRST SCHEDULE.

Sec. 5

#### PART I.

Where, during the year of income 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;
- Two and four-tenths
  pence in each pound
  of the first one hundred pounds of the
  net assessable income;
- Six and one-half pence in each pound of the balance of the net assessable income;
- (b) where the net assessable income exceeds one hundred and fiftysix pounds and does not exceed two hundred and eight pounds;
- Three pence in each pound of the first one hundred pounds of the net assessable income;
- Six and seven-tenths pence in each pound of the second one hundred pounds of the net assessable income;
- Nine pence in each pound of the balance of the net assessable income;

## FIRST SCHEDULE-continued.

#### PART I-continued.

- (c) where the net assessable income exceeds two hundred and eight pounds and does not exceed two hundred and sixty pounds;
- Four pence in each pound of the first one hundred pounds of the net assessable income:
- Seven pence in each pound of the second one hundred pounds of the net assessable income;
- Nine pence in each pound of the balance of the net assessable income;
- (d) where the net assessable income exceeds two hundred and sixty pounds and does not exceed three hundred and twelve pounds;
- Five pence in each pound of the first one hundred pounds of the net assessable income;
- Seven and two-tenths pence in each pound of the second one hundred pounds of the net assessable income;
- Nine pence in each pound of the balance of the net assessable income:
- (e) where the net assessable income exceeds three hundred and twelve pounds and does not exceed one thousand and forty pounds;
- Five pence in each pound of the first one hundred pounds of the net assessable income;
- Eight pence in each pound of the second one hundred pounds of the net assessable income;
- Nine and one-half pence in each pound of the balance of the net assessable income;

## FIRST SCHEDULE-continued.

#### PART I-continued.

- (f) where the net assessable income exceeds one thousand and forty pounds.
- Six pence in each pound of the first one hundred pounds of the net assessable income;
- Eight pence in each pound of the second one hundred pounds of the net assessable income;
- Ten pence in each pound of the balance of the net assessable income.

#### PART II.

Where, during the year of income 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;
- Two and four-tenths 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;
- Six and one-half pence 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;
- (2) where the sum of income from wages and net assessable income exceeds one hundred and fiftysix pounds and does not exceed two hundred and eight pounds, then—
  - (a) if the amount of the income from wages is less than one hundred pounds;
- Six and one-half pence in each pound of the net assessable income;
- Three 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;
- Six and seven-tenths pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
- Nine pence in each pound of the balance of the net assessable income:
- (b) if the amount of the income from wages is equal to or exceeds one hundred pounds and does not exceed two hundred pounds;
- Six and seven-tenths pence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds;
- Nine pence in each pound of the balance of the net assessable income;

## FIRST SCHEDULE-continued.

#### PART II-continued.

- (c) if the amount of the income from wages is equal to or exceeds two hundred pounds;
- (3) where the sum of income from wages and net assessable income exceeds two hundred and eight pounds and does not exceed two hundred and sixty 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 and does not exceed two 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 sixty

- Nine pence in each pound of the net assessable income;
- Four 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;
- Seven pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
- Nine pence in each pound of the balance of the net\_assessable income;
- Seven pence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds;
- Nine pence in each pound of the balance of the net assessable income:
- Nine pence in each pound of the net assessable income;

## FIRST SCHEDULE-continued.

PART II-continued.

pounds and does not exceed three hundred and twelve pounds, then—

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

Seven and two-tenths pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;

Nine pence in each pound of the balance of the net assessable income;

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

Nine pence in each pound of the balance of the net assessable income;

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

(5) where the sum of income from wages and net assessable income exceeds three hundred and Nine pence in each pound of the net assessable income;

twelve

#### FIRST SCHEDULE—continued.

PART II-continued.

twelve pounds and does not exceed one thousand and forty pounds, then—

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

#### FIRST SCHEDULE—continued.

#### PART II-continued.

- (6) where the sum of income from wages and net assessable income exceeds one thousand and forty 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 and does not exceed two hundred pounds:
- (c) if the amount of the income from wages is equal to or exceeds two hundred pounds.

- Six 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;
- Eight pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
- Ten pence in each pound of the balance of the net assessable income;
- Eight pence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds;
- Ten pence in each pound of the balance of the net assessable income;
- Ten pence in each pound of the net assessable income.

#### Sec. 10.

## 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 any week—

Amounts of Wages Tax.

Is not less than two pounds and does not exceed two pounds ten shillings; Six pence;

## SECOND SCHEDULE-continued.

Exceeds two pounds ten shillings and does not exceed three pounds;

Nine pence;

Exceeds three pounds and does not exceed three pounds ten shillings;

One shilling and three pence;

Exceeds three pounds ten shillings and is less than three pounds twelve shillings and sixpence;

One shilling and six pence;

Is not less than three pounds twelve shillings and sixpence, but is less than three pounds fifteen shillings; One shilling and seven pence;

Is not less than three pounds fifteen shillings, but is less than three pounds seventeen shillings and sixpence; One shilling and eight pence;

Is not less than three pounds seventeen shillings and six pence, but is less than four pounds; One shilling and nine pence;

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;

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;

#### SECOND SCHEDULE-continued.

Is not less than four pounds eight shillings, but is less than four pounds ten shillings; Two shillings and five pence;

Is not less than four pounds ten shillings, but is less than four pounds twelve shillings; Two shillings and six pence;

Is not less than four pounds twelve shillings, but is less than four pounds fourteen shillings; Two shillings and eight pence;

Is not less than four pounds fourteen shillings, but is less than four pounds sixteen 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.

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 wages earned in any week--

Rates of Wages Tax.

As does not exceed two pounds;

Six pence in each pound thereof;

As exceeds two pounds and does not exceed four pounds:

Eight pence 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.

THIRD

#### THIRD SCHEDULE.

Sec. 11.

1. Where the income from wages earned by an employee in any week exceeds three pounds and does not exceed twenty pounds the amounts of Wages Tax shall be as follows:—

If the income from wages earned in any week-

Exceeds three pounds and does not exceed three pounds ten shillings;

Exceeds three pounds ten shillings and does not exceed three pounds fifteen shillings:

Exceeds three pounds fifteen shillings and does not exceed three pounds seventeen shillings and six pence;

Exceeds three pounds seventeen shillings and six pence and does not exceed four pounds;

Exceeds four pounds and does not exceed four pounds two shillings;

Exceeds four pounds two shillings and does not exceed four pounds four shillings:

Exceeds four pounds four shillings and does not exceed four pounds six shillings;

Exceeds four pounds six shillings and does not exceed four pounds eight shillings;

Exceeds four pounds eight shillings and does not exceed four pounds ten shillings;

Exceeds four pounds ten shillings and does not exceed four pounds twelve shillings; Amounts of Wages Tax.

Ten pence;

One shilling and one penny;

One shilling and two pence;

One shilling and three pence;

One shilling and six pence;

One shilling and seven pence;

One shilling and eight pence;

One shilling and nine pence;

One shilling and ten pence;

Two shillings;

## THIRD SCHEDULE-continued.

Exceeds four pounds twelve shillings and does not exceed four pounds fourteen shillings;

Exceeds four pounds fourteen shillings and does not exceed four pounds sixteen shillings;

Exceeds four pounds sixteen shillings and does not exceed four pounds eighteen shillings;

Exceeds four pounds eighteen shillings and does not exceed five pounds;

Exceeds five pounds and does not exceed five pounds two shillings;

Exceeds five pounds two shillings and does not exceed five pounds four shillings;

Exceeds five pounds four shillings and does not exceed five pounds six shillings:

Exceeds five pounds six shillings and does not exceed five pounds ten shillings;

Exceeds five pounds ten shillings and does not exceed five pounds twelve shillings;

Exceeds five pounds twelve shillings and does not exceed five pounds fourteen shillings;

Exceeds five pounds fourteen shillings and does not exceed five pounds sixteen shillings:

Exceeds five pounds sixteen shillings and does not exceed six pounds;

Exceeds six pounds and does not exceed six pounds two shillings:

Two shillings and one penny;

Two shillings and two pence:

Two shillings and three pence;

Two shillings and four pence;

Two shillings and seven pence;

Two shillings and eight pence;

Two shillings and nine pence:

Two shillings and ten pence:

Two shillings and eleven pence;

Three shillings;

Three shillings and one penny;

Three shillings and two pence:

Three shillings and eight pence.

## THIRD SCHEDULE-continued.

Exceeds six pounds two shillings and does not exceed six pounds four shillings;

Three shillings and nine pence;

Exceeds six pounds four shillings and does not exceed six pounds six shillings;

Three shillings and tenpence;

Exceeds six pounds six shillings and does not exceed six pounds eight shillings; Three shillings and eleven pence;

Exceeds six pounds eight shillings and does not exceed six pounds ten shillings;

Four shillings;

Exceeds six pounds ten shillings and does not exceed six pounds fourteen shillings;

Four shillings and one penny;

Exceeds six pounds fourteen shillings and does not exceed six pounds sixteen shillings;

Four shillings and two pence;

Exceeds six pounds sixteen shillings and does not exceed six pounds eighteen shillings;

Four shillings and three pence;

Exceeds six pounds eighteen shillings and does not exceed seven pounds;

Four shillings and four pence;

Exceeds seven pounds and does not exceed seven pounds two shillings;

Four shillings and five pence;

Exceeds seven pounds two shillings and does not exceed seven pounds four shillings;

Four shillings and six pence;

Exceeds seven pounds four shillings and does not exceed seven pounds six shillings:

Four shillings and seven pence;

Exceeds seven pounds six shillings and does not exceed seven pounds eight shillings;

Four shillings and eight pence;

#### THIRD SCHEDULE—continued.

Exceeds seven pounds eight shillings and does not exceed seven pounds ten shillings;

Exceeds seven pounds ten shillings and does not exceed seven pounds fourteen shillings;

Exceeds seven pounds fourteen shillings and does not exceed seven pounds sixteen shillings;

Exceeds seven pounds sixteen shillings and does not exceed seven pounds eighteen shillings;

Exceeds seven pounds eighteen shillings and does not exceed eight pounds;

Exceeds eight pounds and does not exceed eight pounds two shillings;

Exceeds eight pounds two shillings and does not exceed eight pounds four shillings;

Exceeds eight pounds four shillings and does not exceed eight pounds six shillings;

Exceeds eight pounds six shillings and does not exceed eight pounds eight shillings;

Exceeds eight pounds eight shillings and does not exceed eight pounds ten shillings;

Exceeds eight pounds ten shillings and does not exceed eight pounds fourteen shillings;

Exceeds eight pounds fourteen shillings and does not exceed eight pounds sixteen shillings; Four shillings and nine pence;

Four shillings and ten pence;

Four shillings and eleven pence;

Five shillings;

Five shillings and one penny;

Five shillings and two pence;

Five shillings and three pence;

Five shillings and four pence;

Five shillings and five pence;

Five shillings and six pence;

Five shillings and seven pence;

Five shillings and eight pence;

#### THIRD SCHEDULE—continued.

Exceeds eight pounds sixteen shillings and does not exceed eight pounds eighteen shillings;

Exceeds eight pounds eighteen shillings and does not exceed nine pounds;

Exceeds nine pounds and does not exceed nine pounds two shillings;

Exceeds nine pounds two shillings and does not exceed nine pounds four shillings;

Exceeds nine pounds four shillings and does not exceed nine pounds six shillings;

Exceeds nine pounds six shillings and does not exceed nine pounds eight shillings;

Exceeds nine pounds eight shillings and does not exceed nine pounds ten shillings;

Exceeds nine pounds ten shillings and does not exceed nine pounds fourteen shillings;

Exceeds nine pounds fourteen shillings and does not exceed nine pounds sixteen shillings;

Exceeds nine pounds sixteen shillings and does not exceed nine pounds eighteen shillings;

Exceeds nine pounds eighteen shillings and does not exceed ten pounds;

Exceeds ten pounds and does not exceed ten pounds two shillings;

Exceeds ten pounds two shillings and does not exceed ten pounds four shillings; Five shillings and nine pence;

Five shillings and ten pence;

Five shillings and eleven pence;

Six shillings;

Six shillings and one penny;

Six shillings and two pence;

Six shillings and three pence;

Six shillings and four pence;

Six shillings and five pence;

Six shillings and six pence;

Six shillings and seven pence;

Six shillings and eight pence;

Six shillings and nine pence;

## THIRD SCHEDULE-continued.

Exceeds ten pounds four shillings and does not exceed ten pounds six shillings;

Exceeds ten pounds six shillings and does not exceed ten pounds eight shillings;

Exceeds ten pounds eight shillings and does not exceed ten pounds ten shillings;

Exceeds ten pounds ten shillings and does not exceed ten pounds fourteen shillings;

Exceeds ten pounds fourteen shillings and does not exceed ten pounds sixteen shillings;

Exceeds ten pounds sixteen shillings and does not exceed ten pounds eighteen shillings;

Exceeds ten pounds eighteen shillings and does not exceed eleven pounds;

Exceeds eleven pounds and does not exceed eleven pounds two shillings;

Exceeds eleven pounds two shillings and does not exceed eleven pounds four shillings;

Exceeds eleven pounds four shillings and does not exceed eleven pounds six shillings;

Exceeds eleven pounds six shillings and does not exceed eleven pounds eight shillings;

Exceeds eleven pounds eight shillings and does not exceed eleven pounds ten shillings;

Six shillings and ten pence;

Six shillings and eleven pence;

Seven shillings;

Seven shillings and one penny;

Seven shillings and two pence;

Seven shillings and three pence;

Seven shillings and four pence;

Seven shillings and five pence;

Seven shillings and six pence;

Seven shillings and seven pence;

Seven shillings and eight pence;

Seven shillings and nine pence;

#### THIRD SCHEDULE-continued.

Exceeds eleven pounds ten shillings and does not exceed eleven pounds fourteen shillings;

Exceeds eleven pounds fourteen shillings and does not exceed eleven pounds sixteen shillings;

Exceeds eleven pounds sixteen shillings and does not exceed eleven pounds eighteen shillings;

Exceeds eleven pounds eighteen shillings and does not exceed twelve pounds:

Exceeds twelve pounds and does not exceed twelve pounds two shillings;

Exceeds twelve pounds two shillings and does not exceed twelve pounds four shillings;

Exceeds twelve pounds four shillings and does not exceed twelve pounds six shillings;

Exceeds twelve pounds six shillings and does not exceed twelve pounds eight shillings;

Exceeds twelve pounds eight shillings and does not exceed twelve pounds ten shillings;

Exceeds twelve pounds ten shillings and does not exceed twelve pounds fourteen shillings;

Exceeds twelve pounds fourteen shillings and does not exceed twelve pounds sixteen shillings;

Exceeds twelve pounds sixteen shillings and does not exceed twelve pounds eighteen shillings; Seven shillings and ten pence;

Seven shillings and eleven pence;

Eight shillings;

Eight shillings and one penny;

Eight shillings and two pence;

Eight shillings and three pence;

Eight shillings and four pence;

Eight shillings and five pence;

Eight shillings and six pence;

Eight shillings and seven pence;

Eight shillings and eight pence;

Eight shillings and nine pence;

#### THIRD SCHEDULE-continued.

Exceeds twelve pounds eighteen shillings and does does not exceed thirteen pounds;

Eight shillings and ten pence;

Exceeds thirteen pounds and does not exceed thirteen pounds two shillings;

Eight shillings and eleven pence;

Exceeds thirteen pounds two shillings and does not exceed thirteen pounds four shillings; Nine shillings;

Exceeds thirteen pounds four shillings and does not exceed thirteen pounds six shillings;

Nine shillings and one penny;

Exceeds thirteen pounds six shillings and does not exceed thirteen pounds eight shillings; Nine shillings and two pence;

Exceeds thirteen pounds eight shillings and does not exceed thirteen pounds ten shillings; Nine shillings and three pence;

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Exceeds thirteen pounds ten shillings and does not exceed thirteen pounds fourteen shillings; Nine shillings and four pence;

Exceeds thirteen pounds fourteen shillings and does not exceed thirteen pounds sixteen shillings; Nine shillings and five pence;

Exceeds thirteen pounds sixteen shillings and does not exceed thirteen pounds eighteen shillings; Nine shillings and six pence;

Exceeds thirteen pounds eighteen shillings and does not exceed fourteen pounds; Nine shillings and seven pence;

Exceeds fourteen pounds and does not exceed fourteen pounds two shillings;

Nine shillings and eight pence;

#### THIRD SCHEDULE-continued.

Exceeds fourteen pounds two shillings and does not exceed fourteen pounds four shillings;

Exceeds fourteen pounds four shillings and does not exceed fourteen pounds six shillings;

Exceeds fourteen pounds six shillings and does not exceed fourteen pounds eight shillings;

Exceeds fourteen pounds eight shillings and does not exceed fourteen pounds ten shillings;

Exceeds fourteen pounds ten shillings and does not exceed fourteen pounds fourteen shillings;

Exceeds fourteen pounds fourteen shillings and does not exceed fourteen pounds sixteen shillings;

Exceeds fourteen pounds sixteen shillings and does not exceed fourteen pounds eighteen shillings;

Exceeds fourteen pounds eighteen shillings and does not exceed fifteen pounds;

Exceeds fifteen pounds and does not exceed fifteen pounds two shillings;

Exceeds fifteen pounds two shillings and does not exceed fifteen pounds four shillings;

Exceeds fifteen pounds four shillings and does not exceed fifteen pounds six shillings; Nine shillings and nine pence;

Nine shillings and ten pence;

Nine shillings and eleven pence;

Ten shillings;

Ten shillings and one penny;

Ten shillings and two pence;

Ten shillings and three pence;

Ten shillings and four pence;

Ten shillings and five pence;

Ten shillings and six pence;

Ten shillings and seven pence;

#### THIRD SCHEDULE-continued.

Exceeds fifteen pounds six shillings and does not exceed fifteen pounds eight shillings;

Exceeds fifteen pounds eight shillings and does not exceed fifteen pounds ten shillings:

Exceeds fifteen pounds ten shillings and does not exceed fifteen pounds fourteen shillings;

Exceeds fifteen pounds fourteen shillings and does not exceed fifteen pounds sixteen shillings;

Exceeds fifteen pounds sixteen shillings and does not exceed fifteen pounds eighteen shillings;

Exceeds fifteen pounds eighteen shillings and does not exceed sixteen pounds;

Exceeds sixteen pounds and does not exceed sixteen pounds two shillings;

Exceeds sixteen pounds two shillings and does not exceed sixteen pounds four shillings;

Exceeds sixteen pounds four shillings and does not exceed sixteen pounds six shillings;

Exceeds sixteen pounds six shillings and does not exceed sixteen pounds eight shillings;

Exceeds sixteen pounds eight shillings and does not exceed sixteen pounds ten shillings;

Exceeds sixteen pounds ten shillings and does not exceed sixteen pounds fourteen shillings; Ten shillings and eight pence;

Ten shillings and nine pence;

Ten shillings and ten pence;

Ten shillings and eleven pence;

Eleven shillings;

Eleven shillings and one penny;

Eleven shillings and two pence;

Eleven shillings and three pence;

Eleven shillings and four pence;

Eleven shillings and five pence;

Eleven shillings and six pence;

Eleven shillings and seven pence;

#### THIRD SCHEDULE-continued.

Exceeds sixteen pounds fourteen shillings and does not exceed sixteen pounds sixteen shillings;

Exceeds sixteen pounds sixteen shillings and does not exceed sixteen pounds eighteen shillings;

Exceeds sixteen pounds eighteen shillings and does not exceed seventeen pounds;

Exceeds seventeen pounds and does not exceed seventeen pounds two shillings:

Exceeds seventeen pounds two shillings and does not exceed seventeen pounds four shillings;

Exceeds seventeen pounds four shillings and does not exceed seventeen pounds six shillings;

Exceeds seventeen pounds six shillings and does not exceed seventeen pounds eight shillings;

Exceeds seventeen pounds eight shillings and does not exceed seventeen pounds ten shillings;

Exceeds seventeen pounds ten shillings and does not exceed seventeen pounds fourteen shillings;

Exceeds seventeen pounds fourteen shillings and does not exceed seventeen pounds sixteen shillings;

Exceeds seventeen pounds sixteen shillings and does not exceed seventeen pounds eighteen shillings; Eleven shillings and eight pence;

Eleven shillings and nine pence;

Eleven shillings and ten pence;

Eleven shillings and eleven pence;

Twelve shillings;

Twelve shillings and one penny;

Twelve shillings and two pence:

Twelve shillings and three pence;

Twelve shillings and four pence;

Twelve shillings and five pence;

Twelve shillings and six pence;

## THIRD SCHEDULE—continued.

Exceeds seventeen pounds eighteen shillings and does not exceed eighteen pounds;

Exceeds eighteen pounds and does not exceed eighteen pounds two shillings;

Exceeds eighteen pounds two shillings and does not exceed eighteen pounds four shillings;

Exceeds eighteen pounds four shillings and does not exceed eighteen pounds six shillings;

Exceeds eighteen pounds six shillings and does not exceed eighteen pounds eight shillings;

Exceeds eighteen pounds eight shillings and does not exceed eighteen pounds ten shillings;

Exceeds eighteen pounds ten shillings and does not exceed eighteen pounds fourteen shillings;

Exceeds eighteen pounds fourteen shillings and does not exceed eighteen pounds sixteen shillings;

Exceeds eighteen pounds sixteen shillings and does not exceed eighteen pounds eighteen shillings:

Exceeds eighteen pounds eighteen shillings and does not exceed nineteen pounds;

Exceeds nineteen pounds and does not exceed nineteen pounds two shillings;

Exceeds nineteen pounds two shillings and does not exceed nineteen pounds four shillings; Twelve shillings and seven pence;

Twelve shillings and eight pence;

Twelve shillings and nine pence;

Twelve shillings and ten pence;

Twelve shillings and eleven pence;

Thirteen shillings;

Thirteen shillings and one penny;

Thirteen shillings and two pence;

Thirteen shillings and three pence;

Thirteen shillings and four pence;

Thirteen shillings and five pence;

Thirteen shillings and six pence;

## THIRD SCHEDULE-continued.

Exceeds nineteen pounds four shillings and does not exceed nineteen pounds six shillings; Thirteen shillings and seven pence;

Exceeds nineteen pounds six shillings and does not exceed nineteen pounds eight shillings; Thirteen shillings and eight pence;

Exceeds nineteen pounds eight shillings and does not exceed nineteen pounds ten shillings; Thirteen shillings and nine pence;

Exceeds nineteen pounds ten shillings and does not exceed nineteen pounds fourteen shillings; Thirteen shillings and ten pence;

Exceeds nineteen pounds fourteen shillings and does not exceed nineteen pounds sixteen shillings; Thirteen shillings and eleven pence;

Exceeds nineteen pounds sixteen shillings and does not exceed nineteen pounds eighteen shillings;

Fourteen shillings;

Exceeds nineteen pounds eighteen shillings and does not exceed twenty pounds.

Fourteen shillings and one penny.

2. Where the income from wages earned by an employee in any week exceeds twenty pounds the rates of Wages Tax shall be as follows:—

On so much of the income from wages earned in any week—

Rates of Wages Tax.

As does not exceed two pounds;

Sixpence in each pound 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.

## THIRD SCHEDULE-continued.

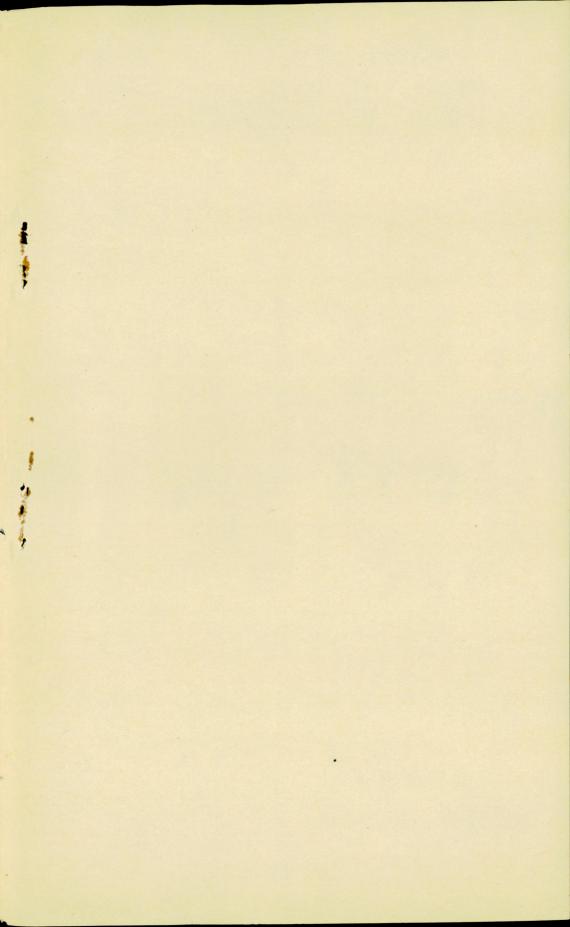
3. Where an employee is paid at other than weekly intervals, and the amount actually earned by him in each week included in the period in respect of which the payment is made is not readily ascertainable, the income from wages earned by the employee in each such week may, for the purposes of this Schedule,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

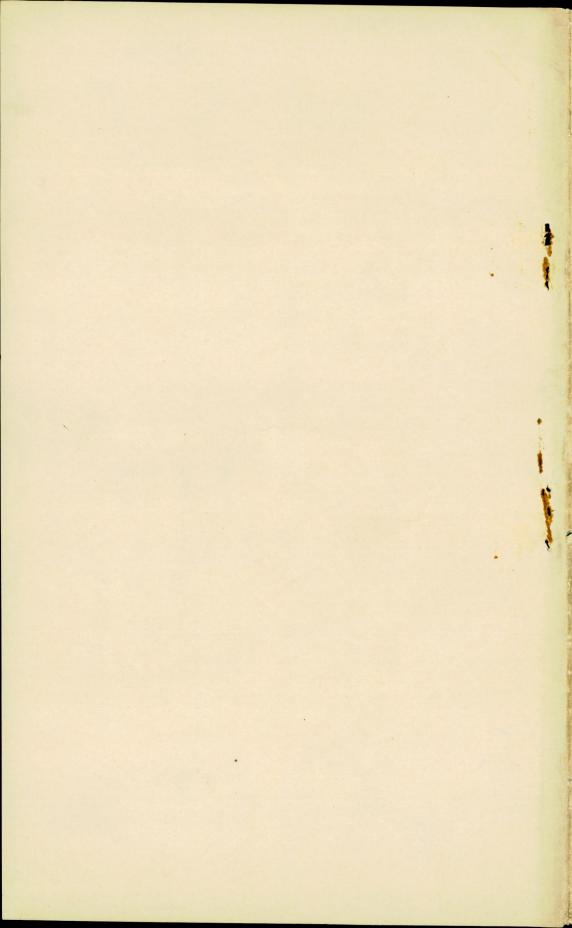
By Authority:

DAVID HAROLD PAISLEY, Government Printer, Sydney, 1937.

[18.]

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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.

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

Legislative Assembly Chamber, Sydney, 7 October, 1937.

# New South Wales.



## ANNO PRIMO

# GEORGII VI REGIS.

# Act No. 12, 1937.

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, 15th October, 1937.]

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 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, 1937."
  - 2. This Act is divided into Parts as follows:-

Division into Parts.

PART I.—Preliminary—ss. 1, 2.

PART II.—Special Income Tax—ss. 3-8.

PART III.—Wages Tax—ss. 9-11.

SCHEDULES.

### PART

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.

## PART II.

## SPECIAL INCOME TAX.

Construction of Part.

3. This Part of this Act shall be construed with the Special Income and Wages Tax (Management) Act, 1936-1937.

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, 1936-1937, 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. 5. In respect of the net assessable income derived by every person other than a company during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, 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.

Rates of tax in certain special cases.

- 6. (1) Where a trust estate falls to be distributed or a person is about to leave this State after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such year of income 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 year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such year of income, the Commissioner, pursuant to Division 15 of Part III 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 this payable under state and by every company which is a non resident consection eleven of State and by every company which is a non-resident con-special Income sisting of dividends or interest referred to in section (Management)
eleven of the Special Income and Wages Tax (Management)
Act, 1936-1937. eleven of the Special Income and Wages Tax (Management) Act, 1936-1937, during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, 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-seven, and before the passage of an Act fixing the rate of Special Income Tax for any year of income ended 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 year of income ended on Special the thirtieth day of June, one thousand nine hundred and on incomes thirty-seven, 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.

(2) Where a company is being wound up after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such year of income, 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. 9. This Part of this Act shall be construed with the Special Income and Wages Tax (Management) Act, 1936-1937.

Division 2.—Income from wages derived before first December, one thousand nine hundred and thirty-seven.

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, 1936-1937, 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 day of November, one thousand nine hundred and thirty-seven, and ending on the thirtieth day of November, one thousand nine hundred and thirty-seven, both inclusive.

Division 3.—Income from wages derived after thirtieth November, one thousand nine hundred and thirty-seven.

Levy of Wages Tax. 11. 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, 1936-1937, 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 Third 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 December, one thousand nine hundred and thirty-seven, and ending on the thirtieth day of June, one thousand nine hundred and thirty-eight, both inclusive, or so derived during such part of the year of income ending on

the

the thirtieth day of June, one thousand nine hundred and thirty-nine, 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-eight, shall determine.

## FIRST SCHEDULE.

Sec. 5

#### PART I.

Where, during the year of income 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;
- Two and four-tenths pence in each pound of the first one hundred pounds of the net assessable income;
- Six and one-half pence in each pound of the balance of the net assessable income;
- (b) where the net assessable income exceeds one hundred and fiftysix pounds and does not exceed two hundred and eight pounds;
- Three pence in each pound of the first one hundred pounds of the net assessable income;
- Six and seven-tenths pence in each pound of the second one hundred pounds of the net assessable income;
- Nine pence in each pound of the balance of the net assessable income;

## FIRST SCHEDULE—continued.

#### PART I-continued.

- (c) where the net assessable income exceeds two hundred and eight pounds and does not exceed two hundred and sixty pounds;
- Four pence in each pound of the first one hundred pounds of the net assessable income;
- Seven pence in each pound of the second one hundred pounds of the net assessable income;
- Nine pence in each pound of the balance of the net assessable income;
- (d) where the net assessable income exceeds two hundred and sixty pounds and does not exceed three hundred and twelve pounds;
- Five pence in each pound of the first one hundred pounds of the net assessable income;
- Seven and two-tenths pence in each pound of the second one hundred pounds of the net assessable income;
- Nine pence in each pound of the balance of the net assessable income:
- (e) where the net assessable income exceeds three hundred and twelve pounds and does not exceed one thousand and forty pounds;
- Five pence in each pound of the first one hundred pounds of the net assessable income;
- Eight pence in each pound of the second one hundred pounds of the net assessable income;
- Nine and one-half pence in each pound of the balance of the net assessable income;

# FIRST SCHEDULE—continued.

## PART I-continued.

- (f) where the net assessable income exceeds one thousand and forty pounds.
- Six pence in each pound of the first one hundred pounds of the net assessable income;
- Eight pence in each pound of the second one hundred pounds of the net assessable income;
- Ten pence in each pound of the balance of the net assessable income.

## PART II.

Where, during the year of income 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;
- Two and four-tenths 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;
- Six and one-half pence in each pound of the balance of the net assessable income;

## FIRST SCHEDULE—continued.

#### PART II-continued.

- (b) if the amount of the inrome 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 and eight pounds, then—
  - (a) if the amount of the income from wages is less than one hundred pounds;
- Six and one-half pence in each pound of the net assessable income;
- Three 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;
- Six and seven-tenths pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
- Nine pence in each pound of the balance of the net assessable income;
- (b) if the amount of the income from wages is equal to or exceeds one hundred pounds and does not exceed two hundred pounds;
- Six and seven-tenths pence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds;
- Nine pence in each pound of the balance of the net assessable income;

### FIRST SCHEDULE-continued.

### PART II-continued.

- (c) if the amount of the income from wages is equal to or exceeds two hundred pounds;
- (3) where the sum of income from wages and net assessable income exceeds two hundred and eight pounds and does not exceed two hundred and sixty pounds;
  - (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 and does not exceed two 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 sixty

- Nine pence in each pound of the net assessable income;
- Four 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;
- Seven pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds:
- Nine pence in each pound of the balance of the net assessable income;
- Seven pence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds;
- Nine pence in each pound of the balance of the net assessable income:
- Nine pence in each pound of the net assessable income;

pounds

#### FIRST SCHEDULE—continued.

PART II-continued.

pounds and does not exceed three hundred and twelve pounds, then—

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

Five 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;

Seven and two-tenths pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;

Nine pence in each pound of the balance of the net assessable income;

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

Seven and two-tenths pence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds;

Nine pence in each pound of the balance of the net assessable income;

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

(5) where the sum of income from wages and net assessable income exceeds three hundred and Nine pence in each pound of the net assessable income;

twelve

# FIRST SCHEDULE—continued.

PART II-continued.

twelve pounds and does not exceed one thousand and forty pounds, then—

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

#### FIRST SCHEDULE—continued.

PART II-continued.

- (6) where the sum of income from wages and net assessable income exceeds one thousand and forty pounds, then—
  - (a) if the amount of the income from wages is less than one hundred pounds;

Six 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;

Eight pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;

Ten pence in each pound of the balance of the net assessable income;

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

Ten pence in each pound of the balance of the net assessable income;

Ten pence 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 and does not exceed two hundred pounds;
- (c) if the amount of the income from wages is equal to or exceeds two hundred pounds.

Sec. 10.

1111

#### 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 any week—

Amounts of Wages Tax.

Is not less than two pounds and does not exceed two pounds ten shillings; Six pence;

#### SECOND SCHEDULE—continued.

Exceeds two pounds ten shillings and does not exceed three pounds;

Nine pence;

Exceeds three pounds and does not exceed three pounds ten shillings;

One shilling and three pence;

Exceeds three pounds ten shillings and is less than three pounds twelve shillings and sixpence;

One shilling and six pence;

Is not less than three pounds twelve shillings and sixpence, but is less than three pounds fifteen shillings; One shilling and seven pence;

Is not less than three pounds fifteen shillings, but is less than three pounds seventeen shillings and sixpence; One shilling and eight pence;

Is not less than three pounds seventeen shillings and six pence, but is less than four pounds; One shilling and nine pence;

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;

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;

#### SECOND SCHEDULE—continued.

Is not less than four pounds eight shillings, but is less than four pounds ten shillings; Two shillings and five pence;

Is not less than four pounds ten shillings, but is less than four pounds twelve shillings; Two shillings and six pence;

Is not less than four pounds twelve shillings, but is less than four pounds fourteen shillings;

Two shillings and eight pence;

Is not less than four pounds fourteen shillings, but is less than four pounds sixteen 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.

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 wages earned in any week--

Rates of Wages Tax.

As does not exceed two pounds:

Six pence in each pound thereof;

As exceeds two pounds and does not exceed four pounds;

Eight pence 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.

THIRD

#### THIRD SCHEDULE.

Sec. 11.

1. Where the income from wages earned by an employee in any week exceeds three pounds and does not exceed twenty pounds the amounts of Wages Tax shall be as follows:—

If the income from wages earned in any week—

Exceeds three pounds and does not exceed three pounds ten shillings;

Exceeds three pounds ten shillings and does not exceed three pounds fifteen shillings;

Exceeds three pounds fifteen shillings and does not exceed three pounds seventeen shillings and six pence;

Exceeds three pounds seventeen shillings and six pence and does not exceed four pounds;

Exceeds four pounds and does not exceed four pounds two shillings;

Exceeds four pounds two shillings and does not exceed four pounds four shillings;

Exceeds four pounds four shillings and does not exceed four pounds six shillings;

Exceeds four pounds six shillings and does not exceed four pounds eight shillings;

Exceeds four pounds eight shillings and does not exceed four pounds ten shillings;

Exceeds four pounds ten shillings and does not exceed four pounds twelve shillings; Amounts of Wages Tax.

Ten pence;

One shilling and one penny;

One shilling and two pence;

One shilling and three pence;

One shilling and six pence;

One shilling and seven pence;

One shilling and eight pence;

One shilling and nine pence;

One shilling and ten pence;

Two shillings;

#### THIRD SCHEDULE—continued.

Exceeds four pounds twelve shillings and does not exceed four pounds fourteen shillings;

Exceeds four pounds fourteen shillings and does not exceed four pounds sixteen shillings;

Exceeds four pounds sixteen shillings and does not exceed four pounds eighteen shillings;

Exceeds four pounds eighteen shillings and does not exceed five pounds;

Exceeds five pounds and does not exceed five pounds two shillings;

Exceeds five pounds two shillings and does not exceed five pounds four shillings;

Exceeds five pounds four shillings and does not exceed five pounds six shillings;

Exceeds five pounds six shillings and does not exceed five pounds ten shillings;

Exceeds five pounds ten shillings and does not exceed five pounds twelve shillings;

Exceeds five pounds twelve shillings and does not exceed five pounds fourteen shillings;

Exceeds five pounds fourteen shillings and does not exceed five pounds sixteen shillings;

Exceeds five pounds sixteen shillings and does not exceed six pounds;

Exceeds six pounds and does not exceed six pounds two shillings: Two shillings and one penny;

Two shillings and two pence;

Two shillings and three pence;

Two shillings and four pence;

Two shillings and seven pence;

Two shillings and eight pence;

Two shillings and nine pence;

Two shillings and ten pence;

Two shillings and eleven pence;

Three shillings;

Three shillings and one penny;

Three shillings and two pence;

Three shillings and eight pence.

#### THIRD SCHEDULE-continued.

Exceeds six pounds two shillings and does not exceed six pounds four shillings;

Exceeds six pounds four shillings and does not exceed six pounds six shillings;

Exceeds six pounds six shillings and does not exceed six pounds eight shillings;

Exceeds six pounds eight shillings and does not exceed six pounds ten shillings;

Exceeds six pounds ten shillings and does not exceed six pounds fourteen shillings;

Exceeds six pounds fourteen shillings and does not exceed six pounds sixteen shillings;

Exceeds six pounds sixteen shillings and does not exceed six pounds eighteen shillings;

Exceeds six pounds eighteen shillings and does not exceed seven pounds;

Exceeds seven pounds and does not exceed seven pounds two shillings;

Exceeds seven pounds two shillings and does not exceed seven pounds four shillings;

Exceeds seven pounds four shillings and does not exceed seven pounds six shillings;

Exceeds seven pounds six shillings and does not exceed seven pounds eight shillings; Three shillings and nine pence;

Three shillings and ten pence;

Three shillings and eleven pence;

Four shillings;

Four shillings and one penny;

Four shillings and two pence;

Four shillings and three pence;

Four shillings and four pence;

Four shillings and five pence;

Four shillings and six pence;

Four shillings and seven pence;

Four shillings and eight pence;

#### THIRD SCHEDULE-continued.

Exceeds seven pounds eight shillings and does not exceed seven pounds ten shillings;

Exceeds seven pounds ten shillings and does not exceed seven pounds fourteen shillings;

Exceeds seven pounds fourteen shillings and does not exceed seven pounds sixteen shillings;

Exceeds seven pounds sixteen shillings and does not exceed seven pounds eighteen shillings;

Exceeds seven pounds eighteen shillings and does not exceed eight pounds;

Exceeds eight pounds and does not exceed eight pounds two shillings;

Exceeds eight pounds two shillings and does not exceed eight pounds four shillings:

Exceeds eight pounds four shillings and does not exceed eight pounds six shillings;

Exceeds eight pounds six shillings and does not exceed eight pounds eight shillings;

Exceeds eight pounds eight shillings and does not exceed eight pounds ten shillings;

Exceeds eight pounds ten shillings and does not exceed eight pounds fourteen shillings;

Exceeds eight pounds fourteen shillings and does not exceed eight pounds sixteen shillings; Four shillings and nine pence;

Four shillings and ten pence;

Four shillings and eleven pence;

Five shillings;

Five shillings and one penny;

Five shillings and two pence;

Five shillings and three pence;

Five shillings and four pence;

Five shillings and five pence;

Five shillings and six pence;

Five shillings and seven pence;

Five shillings and eight pence;

#### THIRD SCHEDULE—continued.

Exceeds eight pounds sixteen shillings and does not exceed eight pounds eighteen shillings;

Exceeds eight pounds eighteen shillings and does not exceed nine pounds;

Exceeds nine pounds and does not exceed nine pounds two shillings;

Exceeds nine pounds two shillings and does not exceed nine pounds four shillings;

Exceeds nine pounds four shillings and does not exceed nine pounds six shillings;

Exceeds nine pounds six shillings and does not exceed nine pounds eight shillings;

Exceeds nine pounds eight shillings and does not exceed nine pounds ten shillings;

Exceeds nine pounds ten shillings and does not exceed nine pounds fourteen shillings;

Exceeds nine pounds fourteen shillings and does not exceed nine pounds sixteen shillings;

Exceeds nine pounds sixteen shillings and does not exceed nine pounds eighteen shillings;

Exceeds nine pounds eighteen shillings and does not exceed ten pounds;

Exceeds ten pounds and does not exceed ten pounds two shillings;

Exceeds ten pounds two shillings and does not exceed ten pounds four shillings; Five shillings and nine pence;

Five shillings and ten pence;

Five shillings and efeven pence;

Six shillings;

Six shillings and one penny;

Six shillings and two pence;

Six shillings and three pence;

Six shillings and four pence;

Six shillings and five pence;

Six shillings and six pence;

Six shillings and seven pence;

Six shillings and eight pence;

Six shillings and nine pence;

#### THIRD SCHEDULE-continued.

Exceeds ten pounds four shillings and does not exceed ten pounds six shillings;

Exceeds ten pounds six shillings and does not exceed ten pounds eight shillings;

Exceeds ten pounds eight shillings and does not exceed ten pounds ten shillings;

Exceeds ten pounds ten shillings and does not exceed ten pounds fourteen shillings;

Exceeds ten pounds fourteen shillings and does not exceed ten pounds sixteen shillings;

Exceeds ten pounds sixteen shillings and does not exceed ten pounds eighteen shillings;

Exceeds ten pounds eighteen shillings and does not exceed eleven pounds;

Exceeds eleven pounds and does not exceed eleven pounds two shillings;

Exceeds eleven pounds two shillings and does not exceed eleven pounds four shillings;

Exceeds eleven pounds four shillings and does not exceed eleven pounds six shillings;

Exceeds eleven pounds six shillings and does not exceed eleven pounds eight shillings;

Exceeds eleven pounds eight shillings and does not exceed eleven pounds ten shillings;

Mxceeds

Six shillings and ten pence;

Six shillings and eleven pence;

Seven shillings;

Seven shillings and one penny;

Seven shillings and two pence;

Seven shillings and three pence;

Seven shillings and four pence;

Seven shillings and five pence;

Seven shillings and six pence;

Seven shillings and seven pence;

Seven shillings and eight pence;

Seven shillings and nine pence;

#### THIRD SCHEDULE-continued.

Exceeds eleven pounds ten shillings and does not exceed eleven pounds fourteen shillings;

Exceeds eleven pounds fourteen shillings and does not exceed eleven pounds sixteen shillings;

Exceeds eleven pounds sixteen shillings and does not exceed eleven pounds eighteen shillings;

Exceeds eleven pounds eighteen shillings and does not exceed twelve pounds;

Exceeds twelve pounds and does not exceed twelve pounds two shillings;

Exceeds twelve pounds two shillings and does not exceed twelve pounds four shillings;

Exceeds twelve pounds four shillings and does not exceed twelve pounds six shillings;

Exceeds twelve pounds six shillings and does not exceed twelve pounds eight shillings;

Exceeds twelve pounds eight shillings and does not exceed twelve pounds ten shillings;

Exceeds twelve pounds ten shillings and does not exceed twelve pounds fourteen shillings;

Exceeds twelve pounds fourteen shillings and does not exceed twelve pounds sixteen shillings;

Exceeds twelve pounds sixteen shillings and does not exceed twelve pounds eighteen shillings; Seven shillings and ten pence;

Seven shillings and eleven pence;

Eight shillings;

Eight shillings and one penny;

Eight shillings and two pence;

Eight shillings and three pence;

Eight shillings and four pence;

Eight shillings and five pence;

Eight shillings and six pence;

Eight shillings and seven pence;

Eight shillings and eight pence;

Eight shillings and nine pence;

#### THIRD SCHEDULE-continued.

Exceeds twelve pounds eighteen shillings and does does not exceed thirteen pounds;

Eight shillings and ten pence;

Exceeds thirteen pounds and does not exceed thirteen pounds two shillings;

Eight shillings and eleven pence;

Exceeds thirteen pounds two shillings and does not exceed thirteen pounds four shillings; Nine shillings;

Exceeds thirteen pounds four shillings and does not exceed thirteen pounds six shillings; Nine shillings and one penny;

Exceeds thirteen pounds six shillings and does not exceed thirteen pounds eight shillings;

Nine shillings and two pence;

Exceeds thirteen pounds eight shillings and does not exceed thirteen pounds ten shillings;

Nine shillings and three pence;

Exceeds thirteen pounds ten shillings and does not exceed thirteen pounds fourteen shillings;

Nine shillings and four pence;

Exceeds thirteen pounds fourteen shillings and does not exceed thirteen pounds sixteen shillings; Nine shillings and five pence;

Exceeds thirteen pounds sixteen shillings and does not exceed thirteen pounds eighteen shillings; Nine shillings and six pence;

Exceeds thirteen pounds eighteen shillings and does not exceed fourteen pounds;

Nine shillings and seven pence;

Exceeds fourteen pounds and does not exceed fourteen pounds two shillings;

Nine shillings and eight pence;

#### THIRD SCHEDULE—continued.

Exceeds fourteen pounds two shillings and does not exceed fourteen pounds four shillings;

Exceeds fourteen pounds four shillings and does not exceed fourteen pounds six shillings;

Exceeds fourteen pounds six shillings and does not exceed fourteen pounds eight shillings;

Exceeds fourteen pounds eight shillings and does not exceed fourteen pounds ten shillings;

Exceeds fourteen pounds ten shillings and does not exceed fourteen pounds fourteen shillings;

Exceeds fourteen pounds fourteen shillings and does not exceed fourteen pounds sixteen shillings;

Exceeds fourteen pounds sixteen shillings and does not exceed fourteen pounds eighteen shillings;

Exceeds fourteen pounds eighteen shillings and does not exceed fifteen pounds;

Exceeds fifteen pounds and does not exceed fifteen pounds two shillings;

Exceeds fifteen pounds two shillings and does not exceed fifteen pounds four shillings;

Exceeds fifteen pounds four shillings and does not exceed fifteen pounds six shillings; Nine shillings and nine pence;

Nine shillings and ten pence;

Nine shillings and eleven pence;

Ten shillings;

Ten shillings and one penny;

Ten shillings and two pence;

Ten shillings and three pence;

Ten shillings and four pence;

Ten shillings and five pence;

Ten shillings and six pence;

Ten shillings and seven pence;

#### THIRD SCHEDULE-continued.

Exceeds fifteen pounds six shillings and does not exceed fifteen pounds eight shillings;

Exceeds fifteen pounds eight shillings and does not exceed fifteen pounds ten shillings;

Exceeds fifteen pounds ten shillings and does not exceed fifteen pounds fourteen shillings;

Exceeds fifteen pounds fourteen shillings and does not exceed fifteen pounds sixteen shillings;

Exceeds fifteen pounds sixteen shillings and does not exceed fifteen pounds eighteen shillings;

Exceeds fifteen pounds eighteen shillings and does not exceed sixteen pounds;

Exceeds sixteen pounds and does not exceed sixteen pounds two shillings;

Exceeds sixteen pounds two shillings and does not exceed sixteen pounds four shillings;

Exceeds sixteen pounds four shillings and does not exceed sixteen pounds six shillings;

Exceeds sixteen pounds six shillings and does not exceed sixteen pounds eight shillings;

Exceeds sixteen pounds eight shillings and does not exceed sixteen pounds ten shillings;

Exceeds sixteen pounds ten shillings and does not exceed sixteen pounds fourteen shillings; Ten shillings and eight pence;

Ten shillings and nine pence;

Ten shillings and ten pence;

Ten shillings and eleven pence;

Eleven shillings;

Eleven shillings and one penny;

Eleven shillings and two pence;

Eleven shillings and three pence;

Eleven shillings and four pence;

Eleven shillings and five pence;

Eleven shillings and six pence;

Eleven shillings and seven pence;

#### THIRD SCHEDULE-continued.

Exceeds sixteen pounds fourteen shillings and does not exceed sixteen pounds sixteen shillings;

Exceeds sixteen pounds sixteen shillings and does not exceed sixteen pounds eighteen shillings;

Exceeds sixteen pounds eighteen shillings and does not exceed seventeen pounds;

Exceeds seventeen pounds and does not exceed seventeen pounds two shillings;

Exceeds seventeen pounds two shillings and does not exceed seventeen pounds four shillings;

Exceeds seventeen pounds four shillings and does not exceed seventeen pounds six shillings;

Exceeds seventeen pounds six shillings and does not exceed seventeen pounds eight shillings;

Exceeds seventeen pounds eight shillings and does not exceed seventeen pounds ten shillings;

Exceeds seventeen pounds ten shillings and does not exceed seventeen pounds fourteen shillings;

Exceeds seventeen pounds fourteen shillings and does not exceed seventeen pounds sixteen shillings;

Exceeds seventeen pounds sixteen shillings and does not exceed seventeen pounds eighteen shillings;

Eleven shillings and eight pence;

Eleven shillings and nine pence;

Eleven shillings and ten pence;

Eleven shillings and eleven pence;

Twelve shillings;

Twelve shillings and one penny;

Twelve shillings and two pence;

Twelve shillings and three pence;

Twelve shillings and four pence;

Twelve shillings and five pence;

Twelve shillings and six pence;

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and real

# Special Income and Wages Tax.

### THIRD SCHEDULE-continued.

THIRD SCHEDULE—	continued.
Exceeds seventeen pounds eighteen shillings and does not exceed eighteen	Twelve shillings and seven pence;
pounds; Exceeds eighteen pounds and does not exceed eighteen pounds two shillings;	Twelve shillings and eight pence;
Exceeds eighteen pounds two shillings and does not exceed eighteen pounds four shillings;	Twelve shillings and nine pence;
Exceeds eighteen pounds four shillings and does not exceed eighteen pounds six shillings;	Twelve shillings and ten pence;
Exceeds eighteen pounds six shillings and does not exceed eighteen pounds eight shillings;	Twelve shillings and eleven pence;
Exceeds eighteen pounds eight shillings and does not exceed eighteen pounds ten shillings;	Thirteen shillings;
Exceeds eighteen pounds ten shillings and does not exceed eighteen pounds	Thirteen shillings and one penny;
fourteen shillings; Exceeds eighteen pounds fourteen shillings and does not exceed eighteen	Thirteen shillings and two pence;
pounds sixteen shillings; Exceeds eighteen pounds sixteen shillings and does not exceed eighteen pounds eighteen shillings;	Thirteen shillings and three pence;
Exceeds eighteen pounds eighteen shillings and does not exceed nineteen pounds;	Thirteen shillings and four pence;
Exceeds nineteen pounds and does not exceed nineteen pounds two shillings;	Thirteen shillings and five pence;
Exceeds nineteen pounds two shillings and does not exceed nineteen pounds	Thirteen shillings and six pence;
four shillings;	Exceeds

#### THIRD SCHEDULE—continued.

Exceeds nineteen pounds four shillings and does not exceed nineteen pounds six shillings; Thirteen shillings and seven pence;

Exceeds nineteen pounds six shillings and does not exceed nineteen pounds eight shillings; Thirteen shillings and eight pence;

Exceeds nineteen pounds eight shillings and does not exceed nineteen pounds ten shillings; Thirteen shillings and nine pence;

Exceeds nineteen pounds ten shillings and does not exceed nineteen pounds fourteen shillings; Thirteen shillings and ten pence;

Exceeds nineteen pounds fourteen shillings and does not exceed nineteen pounds sixteen shillings; Thirteen shillings and eleven pence;

Exceeds nineteen pounds sixteen shillings and does not exceed nineteen pounds eighteen shillings;

Fourteen shillings;

Exceeds nineteen pounds eighteen shillings and does not exceed twenty pounds.

Fourteen shillings and one penny.

2. Where the income from wages earned by an employee in any week exceeds twenty pounds the rates of Wages Tax shall be as follows:—

On so much of the income from wages earned in any week—

Rates of Wages Tax.

As does not exceed two pounds;

Sixpence in each pound 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.

#### THIRD SCHEDULE—continued.

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.

WAKEHURST,
Governor.

Government House, Sydney, 15th October, 1937.

