New South Wales.



GEORGII VI REGIS.

ANNO QUARTO

Act No. 55, 1940.

An Act to impose a Social Services Tax in lieu of the tax imposed by the Social Services Tax Act, 1940; to declare the rates and amounts at which such tax is to be charged, levied, collected, and paid; and for purposes connected therewith. [Assented to, 11th December, 1940.]

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

PART I.

PRELIMINARY.

1. This Act may be cited as the "Social Services short title. Tax (Further Provisions) Act, 1940." 60555 2.

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

PART I.—PRELIMINARY—ss. 1, 2.

PART II.—Social Services Tax upon Net Assessable Income—ss. 3-10.

PART III.—Social Services Tax upon Income from Employment—ss. 11-13. SCHEDULES.

PART II.

SOCIAL SERVICES TAX UPON NET ASSESSABLE INCOME.

3. This Part of this Act shall be construed with the Social Services Tax (Management) Acts, 1939-1940.

4. There shall be charged, levied, collected and paid for the use of His Majesty and for the credit of the Social Services Fund, under the provisions of the Social Services Tax (Management) Acts, 1939-1940, and the regulations thereunder, and subject to the exemptions in that Act contained, and to the provisions of section ten of this Act, and in lieu of the tax imposed by Part II of the Social Services Tax Act, 1940, Social Services Tax at the respective rates in this Part of this Act provided.

5. In respect of the net assessable income derived by every person other than a company during the year of income ended on the thirtieth day of June, one thousand nine hundred and forty, 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 Social Services Tax shall subject to section ten of this Act be as set out in the First Schedule to this Act.

6. (1) Where a trust estate falls to be distributed or a person is about to leave this State and the estate or person has derived net assessable income after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty, and an assessment of Social Services Tax becomes necessary before the commencement of an Act fixing the rates of Social Services

Construction of Part.

Levy of Social Services Tax upon net assessable income.

Rates of Social Services Tax on incomes of persons other than companies.

Rates of Social Services Tax in certain special cases.

Social Services Tax (Further Provisions).

Services Tax in respect of net assessable income derived after such year of income the rates of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be those set out in the First Schedule to this Act.

(2) Where in respect of any period after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty, the Commissioner, pursuant to Division 15 of Part III of the Principal Act, requires a return to be made, and an assessment of Social Services Tax becomes necessary before the commencement of an Act fixing the rates of Social Services Tax in respect of net assessable income derived after such year of income, the rate of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be one shilling in each pound of the net assessable income.

7. In respect of the income derived on or after the Bate of Social date of the commencement of this Act by every person payable under (other than a company) not domiciled in this State and thirteen of by every company which is a non-resident consisting of Tax dividends or interest referred to in section thirteen of (Management) the Social Services Tax (Management) Acts. 1939-1940. the Social Services Tax (Management) Acts, 1939-1940, the rate of Social Services Tax shall subject to section ten of this Act be one shilling 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 Social the thirtieth day of June and the and services the thirtieth day of June, one thousand nine hundred and Tax on forty, or such other period as has, prior to the commence- incomes of companies. ment 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 rate of Social Services Tax shall subject to section ten of this Act be one shilling in each pound thereof.

(2) Where a company which is being wound up has derived net assessable income after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty, and an assessment of Social Services Tax becomes necessary, before the commencement,

Social Services Tax (Further Provisions).

commencement of an Act fixing the rates of Social Services Tax in respect of net assessable income so derived, the rate of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be one shilling in each pound of the net assessable income.

9. Where, prior to the commencement of this Act, an assessment has been made and Special Income Tax has been charged at the rates provided by the Special Income and Wages Tax Act, 1938, or Social Services Tax has been charged at the rates provided by the Social Services Tax Act, 1939, upon income derived after the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine, or such other period as has, under the provisions of the Principal Act, been accepted by the Commissioner in lieu of that year—

- (a) by a trust estate which has been distributed;
- (b) by a non-resident whilst temporarily in this State who has paid Special Income Tax or Social Services Tax upon that income before leaving Australia;
- (c) by a person by whom or on whose behalf the Commissioner, pursuant to Division 15 of Part III of the Principal Act, has required a return to be made; or
- (d) by a company which has been wound up,

the rates so charged shall apply in lieu of those provided in this Act.

10. (1) The rates of tax provided in this Part of this Act shall be reduced by five-sevenths.

(2) The amount which would but for this subsection be payable by a person other than a company as tax upon net assessable income derived by him shall, in any case where such net assessable income or, as the case may be, the sum of such net assessable income, and the income from employment derived by him exceeds three hundred and twelve pounds be reduced by five per centum.

Rates of tax under this Act not to apply in certain cases.

4

Reduction of rates and amounts of tax.

PART

Social Services Tax (Further Provisions).

PART III.

SOCIAL SERVICES TAX UPON INCOME FROM EMPLOYMENT.

8

11. This Part of this Act shall be construed with the Construction of Part. Social Services Tax (Management) Acts, 1939-1940.

12. There shall, on and after the first day of January, Levy of one thousand nine hundred and forty-one, be charged, Social levied, collected and paid for the use of His Majesty and Tax upon for the credit of the Social Services Fund under the income from employment. provisions of the Social Services Tax (Management) Acts, 1939-1940, and the regulations thereunder and subject to the exemptions in that Act contained, and to the provisions of section thirteen of this Act, and in lieu of the Social Services Tax imposed by section twelve of the Social Services Tax Act, 1940, Social Services Tax at the respective amounts or at the respective rates provided in the Second Schedule to this Act in respect of income from employment derived by every person other than a company during the period commencing on the first day of January, one thousand nine hundred and forty-one, and ending on the thirtieth day of June, one thousand nine hundred and forty-one, 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 forty-two, 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 forty-one, shall determine.

13. The rates and amounts of tax provided in this Reduction of Part of this Act shall be reduced by five-sevenths.

rates and amounts of tax.

FIRST SCHEDULE.

Net Assessable Income.

PART I.

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

(a) where the net assessable income does not exceed two hundred and eighteen pounds;

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

Sec. 5.

FIRST SCHEDULE—continued. PART I—continued.

(b) where the net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds;

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

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

- Ten pence in each pound of the next one hundred pounds of the net assessable income;
- Eleven pence in each pound of the balance of the net assessable income;
- Six and one-half pence in each pound of the first one hundred pounds of the net assessable income:
- Ten pence in each pound of the next one hundred pounds of the net assessable income;
- Eleven pence in each pound of the balance of the net assessable income;
- Seven and one-half pence in each pound of the first one hundred pounds of the net assessable income;
- Ten pence in each pound of the next one hundred pounds of the net assessable income :
- Eleven pence in each pound of the balance of the net assessable income;
- Nine pence in each pound of the first one hundred pounds of the net assessable inincome;
- Ten pence in each pound of the next one hundred pounds of the net assessable income;

FIRST

FIRST SCHEDULE-continued.

PART I-continued.

 (e) where the net assessable income exceeds one thousand and forty pounds;

-

- Eleven pence in each pound of the balance of the net assessable income;
- Nine pence in each pound in respect of one hundred pounds of the net assessable income;
- Eleven pence in each pound in respect of nine hundred pounds of the net assessable income;
- One shilling 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 employment—

- where the sum of income from employment and net assessable income does not exceed two hundred and eighteen pounds; then—
 - (a) if the amount of the income from employment is less than one hundred pounds;
- Four and one-half pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one hundred pounds;
- Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
- Eleven pence in each pound of the balance of the net assessable income; FIRST

FIRST SCHEDULE—continued.

PART II-continued.

- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than two hundred pounds:
- Ten pence in each pound of so much of the net assessable income as equals the difference between the income from employment and two hundred pounds;
- Eleven pence in each pound of the balance of the net assessable income;
- Eleven pence in each pound of the net assessable income;
- (2) where the sum of income from employment and net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds, then
 - come from employment is less than one hundred pounds;

Six and one-half pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one hundred pounds;

- Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
- Eleven pence in each pound of the balance of the net assessable income:
- Ten pence in each pound of so much of the FIRST
- (b) if the amount of the income from employment

is equal to or exceeds two hundred pounds;

(c) if the amount of the in-

come from employment

- - (a) if the amount of the in-

FIRST SCHEDULE-continued.

PART II—continued.

is equal to or exceeds one hundred pounds and is less than two hundred pounds;

2

- (c) if the amount of the income from employment is equal to or exceeds two hundred pounds;
- (3) where the sum of income from employment and net assessable income exceeds two hundred and sixty pounds and does not exceed three hundred and twelve pounds, then—
 - (a) if the amount of the income from employment is less than one hundred pounds;

(b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than two hundred pounds; net assessable income as equals the difference between the income from employment and two hundred pounds;

- Eleven pence in each pound of the balance of the net assessable income;
- Eleven pence in each pound of the net assessable income;

- Seven and one-half pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one hundred pounds;
- Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
- Eleven pence in each pound of the balance of the net assessable income;
- Ten pence in each pound of so much of the net assessable income as equals the difference between the income from employment and two hundred pounds: FIRST

FIRST SCHEDULE—continued.

PART II—continued.

- (c) if the amount of the income from employment is equal to or exceeds two hundred pounds;
- (4) where the sum of income from employment and net assessable income exceeds three hundred and twelve pounds, and does not exceed one thousand and forty pounds, then—
 - (a) if the amount of the income from employment is less than one hundred pounds;

- Eleven pence in each pound of the balance of the net assessable income;
- Eleven pence in each pound of the net assessable income;

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

FIRST

(b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than two hundred pounds;

FIRST SCHEDULE-continued.

PART II—continued.

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

(b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than one thousand pounds;

)

(c) if the amount of the income from employment is equal to or exceeds one thousand pounds;

- Eleven pence in each pound of the net assessable income;
- Nine pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one hundred pounds;
- Eleven pence in each pound of so much of the remainder of the net assessable income as does not exceed nine hundred pounds;
- One shilling in each pound of the balance of the net assessable income:
- Eleven pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one thousand pounds;
- One shilling in each pound of the balance of the net assessable income;
- One shilling in each pound of the net assessable income.

SECOND

Sec. 12.

SECOND SCHEDULE.

Income from employment.

1. Where the income from employment earned by an employee in any week exceeds three pounds and is less than twenty pounds the amounts of Social Services Tax shall be as follows :---

If the income from employme in any week—	nt earned	Weekly amounts of Social
Amounts to or	But does not	Services Tax.
exceeds—	exceed—	Services rua.
£ s. d.	£ s. d.	s. d.
3 0 1	3 1 11	1 3
3 0 1 3 2 0	3 3 11 3 3 11	1 5 1 5
$3 \ 4 \ 0$	3 5 11	1 6
3 6 0	3 7 11	$1 \overline{7}$
3 8 0	3 9 11	1 9
3 10 0	3 11 11	1 10
3 12 0	3 13 11	1 11
3 14 0	3 15 11	2 0
3 16 0	3 17 11	$2 \ 1$
3 18 0	3 19 11	$2 \ 2$
4 0 0	4 1 11	$2 \ 3$
$4 \ 2 \ 0$	4 3 11	2 5
4 4 0	4 5 11	2 7
4 6 0	4 7 11	$\begin{smallmatrix}2&9\\2&10\end{smallmatrix}$
4 8 0	4 9 11	2 10
4 10 0	4 11 11	3 0
$4 \ 12 \ 0$	4 13 11	3 1
4 14 0	4 15 11	3 3
4 16 0	4 17 11	3 4
4 18 0	4 19 11	3 6
5 0 0	5 1 11	3 7
5 2 0	5 3 11	3 9
5 4 0	5 5 11	$\begin{array}{c}3 \ 10\\3 \ 11\end{array}$
5 6 0	$5 \ 7 \ 11 \\ 5 \ 9 \ 11$	$\begin{array}{c} 3 11 \\ 4 0 \end{array}$
5 8 0		4 0 4 1
$\begin{array}{cccc} 5 & 10 & 0 \\ 5 & 12 & 0 \end{array}$	$5 11 11 \\ 5 13 11$	4 1 4 2
5 12 0 $5 14 0$	$5 15 11 \\ 5 15 11$	4 3
$5 14 0 \\ 5 16 0$	$5 15 11 \\ 5 17 11$	4 4
5 10 0 5 18 0	5 19 11	4 5
$\begin{array}{c} 5 & 10 & 0 \\ 6 & 0 & 0 \end{array}$		4 6
$\begin{array}{ccc} 0 & 0 & 0 \\ 6 & 2 & 0 \end{array}$	6 3 11	
6 4 0	6 5 11	4 8
6 6 0	6 7 11	4 9
6 8 0	6 9 11	4 10
6 10 0	6 11 11	4 11
6 12 0	6 13 11	5 0
6 14 0	6 15 11	5 1
6 16 0	6 17 11	52
		SECOND

SECOND SCHEDULE—continued.

If the income from employm in any week—	ent earned	Weekly amounts of Social
Amounts to or	But does not	Services Tax.
exceeds—	exceed—	Northeon Lun.
£ s. d.	£ s. d.	s. d.
$\begin{array}{ccc} 6 & 18 & 0 \\ 7 & 0 & 0 \end{array}$	6 19 11	$5 3 \\ 5 4$
$\begin{array}{ccc} 7 & 0 & 0 \\ 7 & 2 & 0 \end{array}$	$\begin{array}{cccc} 7 & 1 & 11 \\ 7 & 3 & 11 \end{array}$	
$ \begin{array}{cccc} 7 & 2 & 0 \\ 7 & 4 & 0 \end{array} $		- 0
$ \begin{array}{cccc} 7 & 4 & 0 \\ 7 & 6 & 0 \end{array} $	7 5 11	
$\begin{array}{ccc} 7 & 6 & 0 \\ 7 & 0 & 0 \end{array}$	7 7 11	
7 8 0	7 9 11	58
7 10 0	7 11 11	5 9
$\begin{array}{rrrrr} 7 & 12 & 0 \\ 7 & 14 & 0 \end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	5 10
		5 11
7 16 0 7 18 0	7 17 11	6 0
7 18 0	7 19 11	6 1
8 0 0	8 1 11	$\begin{array}{ccc} 6 & 2 \\ c & 2 \end{array}$
8 2 0	8 3 11	6 3
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	8 5 11	6 4
8 6 0	8 7 11	6 5
8 8 0	8 9 11	6 6
8 10 0	8 11 11	6 7
8 12 0	8 13 11	6 8
8 14 0	8 15 11	6 9
8 16 0	8 17 11	6 10
8 18 0	8 19 11	6 11
9 0 0	9 1 11	7 0
9 2 0	9 3 11	$\frac{7}{2}$ 1
9 4 0	9 5 11	$\frac{7}{2}$
9 6 0	9 7 11	7 3
9 8 0	9 9 11	$\frac{7}{2}$ 4
9 10 0	9 11 11	7 5
$\begin{array}{ccc} 9 & 12 & 0 \\ 0 & 14 & 0 \end{array}$	9 13 11	7 6
9 14 0	9 15 11	7 7
9 16 0	9 17 11	7 8
9 18 0	9 19 11	7 9
$10 \ 0 \ 0$	10 1 11	7 10
$10 \ 2 \ 0$	$10 \ 3 \ 11$	7 11
$10 \ 4 \ 0$	10 5 11	8 0
$10 \ 6 \ 0$	10 7 11	8 1
$10 \ 8 \ 0$	10 9 11	8 2
$10\ 10\ 0$	10 11 11	8 3
$10\ 12\ 0$	10 13 11	8 4
10 14 0	10 15 11	8 5
10 16 0	10 17 11	8 6
10 18 0	10 19 11	8 7
$11 \ 0 \ 0$	11 1 11	8 8
11 2 0	11 3 11	8 9 SECOND
		SECOND

SECOND SCHEDULE—continued.			
If the income from employment earned Weekly			
in any week—		amounts of Social	
Amounts to or	But does not	Services Tax.	
exceeds-	exceed-		
£ s. d.	£ s. d.	s. d.	
	11 5 11	8 10	
11 6 0	11 7 11	8 11	
$\begin{array}{ccc}11&8&0\\11&10&0\end{array}$	11 9 11	9 0	
$\begin{array}{cccc} 11 & 10 & 0 \\ 11 & 12 & 0 \end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	9 1	
11 12 0 11 14 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{ccc}9&2\\9&3\end{array}$	
$\begin{array}{c} 11 \\ 11 \\ 16 \\ 0 \end{array}$	11 15 11	9 3 9 4	
11 18 0	11 19 11	9 5	
12 0 0	12 1 11 11	9 6	
$12 \ 2 \ 0$	12 3 11	9 7	
$12 \ 4 \ 0$	12 5 11	9 8	
$12 \ 6 \ 0$	12 7 11	9 9	
$12 \ 8 \ 0$	12 9 11	9 10	
$12 \ 10 \ 0$	12 11 11	9 11	
$12 \hspace{0.15cm} 12 \hspace{0.15cm} 0$	$12 \ 13 \ 11$	10 0	
$12 \ 14 \ 0$	$12 \ 15 \ 11$	10 1	
12 16 0		$10 \ 2$	
12 18 0	12 19 11	10 3	
$13 \ 0 \ 0$	13 1 11	10 4	
$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	10 5	
$13 \ 4 \ 0 \\ 13 \ 6 \ 0$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{ccc} 10 & 6 \\ 10 & 7 \end{array} $	
13 8 0	13 9 11	$\begin{array}{ccc} 10 & 7 \\ 10 & 8 \end{array}$	
13 10 0	$13 \ 11 \ 11$	$\begin{array}{ccc} 10 & 8 \\ 10 & 9 \end{array}$	
13 12 0	13 13 11	10 10	
13 14 0	13 15 11	10 10 11	
13 16 0	13 17 11	11 0	
13 18 0	13 19 11	11 1	
$14 \ 0 \ 0$	14 1 11	$11 \ 2$	
$14 \ 2 \ 0$	$14 \ 3 \ 11$	11 3	
$14 \ 4 \ 0$	14 5 11	11 4	
$14 \ 6 \ 0$	14 7 11	11 5	
14 8 0	14 9 11	11 6	
14 10 0	14 11 11	11 7	
14 12 0	14 13 11	11 8	
$\begin{array}{rrrr} 14 & 14 & 0 \\ 14 & 16 & 0 \end{array}$	$\begin{array}{c} 14 \ 15 \ 11 \\ 14 \ 17 \ 11 \end{array}$	11 9	
14 18 0		$ 11 10 \\ 11 11 $	
15 0 0	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{ccc}11&11\\12&0\end{array}$	
15 2 0	$15 \ 3 \ 11$	12 0 12 1	
15 4 0	15 5 11	12 112 2	
	15 7 11	12 3	
15 8 0		12 4	
15 10 0	15 11 11	12 5	
		SECOND	

SECOND SCHEDULE—continued.		
If the income from empl	loyment earned	Weekly
in any week—		amounts of Social
Amounts to	or But does not	Services Tax.
exceeds-	exceed—	
£ s. d.	£ s. d.	s. d.
$15 \ 12 \ 0$	15 13 11	12 6
$15 \ 14 \ 0$	15 15 11	12 7
$15 \ 16 \ 0$	15 17 11	12 8
$15 \ 18 \ 0$	$15 \ 19 \ 11$	12 9
16 0 0	$16 \ 1 \ 11$	12 10
16 2 0	$16 \ 3 \ 11$	12 11
$16 \ 4 \ 0$	16 5 11	$13 \ 0$
$16 \ 6 \ 0$	16 7 11	13 1
16 8 0	16 9 11	13 2
16 10 0	16 11 11	13 .3
$\begin{array}{rrrr} 16 \ 12 & 0 \\ 16 \ 14 & 0 \end{array}$	16 13 11	
$\begin{array}{cccc} 16 & 14 & 0 \\ 16 & 16 & 0 \end{array}$	$16 \ 15 \ 11$	13 5
16 10 0 16 18 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{ccccccccccccccccccccccccccccccccccc$
$\begin{array}{cccc} 10 & 10 & 0 \\ 17 & 0 & 0 \end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	13 7
$\begin{array}{ccc} 11 & 0 & 0 \\ 17 & 2 & 0 \end{array}$	17 1 11 11 17 3 11	$\begin{array}{ccc}13&8\\13&9\end{array}$
$\begin{array}{cccc} 11 & 2 & 0 \\ 17 & 4 & 0 \end{array}$	$17 5 11 \\ 17 5 11$	$\begin{array}{c} 13 & 9 \\ 13 & 10 \end{array}$
17 6 0	17 5 11 17 7 11	13 10
17 8 0	17 9 11	13 11 14 0
17 10 0	17 11 11	14 0 14 1
17 12 0	17 13 11	14 14 2
17 14 0	17 15 11	14 3
$17 \ 16 \ 0$	17 17 11	14 4
17 18 0	17 19 11	$14 \ 5$
$18 \ 0 \ 0$	18 1 11	$14 \ 6$
$18 \ 2 \ 0$	18 3 11	14 7
18 4 0	18 5 11	14 8
18 6 0	18 7 11	$14 \ 9$
18 8 0	18 9 11	14 10
18 10 0	18 11 11	14 11
18 12 0	18 13 11	15 0
$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	18 15 11	$15 \ 1$
$\begin{array}{cccc}18&16&0\\18&18&0\end{array}$	$\frac{18}{18} \frac{17}{11} \frac{11}{18} \frac{19}{11}$	15 2 15 2
$\begin{array}{ccc} 10 & 10 & 0 \\ 19 & 0 & 0 \end{array}$	$18 19 11 \\ 19 1 11$	$15 \ 3$
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{ccc} 19 & 1 & 11 \\ 19 & 3 & 11 \end{array}$	$\begin{array}{ccc} 15 & 4 \\ 15 & 5 \end{array}$
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$19 5 11 \\ 19 5 11$	15 5 15 6
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	19 5 11 19 7 11	$15 \ 0 \\ 15 \ 7$
19 8 0	19 9 11	15 15 8
19 10 0	$10 \ 0 \ 11$ $19 \ 11 \ 11$	15 0 15 9
19 12 0	19 13 11	15 10
$19 \ 14 \ 0$	19 15 11	15 11
19 16 0	19 17 11	16 0
$19 \ 18 \ 0$	19 19 11	$16 \ 1$
		0

5

2.

Social Services Tax (Further Provisions).

2. Where the income from employment earned by an employee in any week is not less than twenty pounds the amounts of Social Services Tax shall be nine-tenths of the sum ascertained by adding to seventeen shillings and ten pence, one penny for each one shilling and eight pence of income from employment in excess of twenty pounds.

2

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 ascentainable, the income from employment 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: THOMAS HENRY TENNANT, Government Printer, Sydney, 1940. [6d.] I certify that this PUBLIC BILL, which originated in the LEGIS-LATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of New South WALES.

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

Legislative Assembly Chamber, Sydney, 5 December, 1940.

New South Wales.



ANNO QUARTO

GEORGII VI REGIS.

Act No. 55, 1940.

An Act to impose a Social Services Tax in lieu of the tax imposed by the Social Services Tax Act, 1940; to declare the rates and amounts at which such tax is to be charged, levied, collected, and paid; and for purposes connected therewith. [Assented to, 11th December, 1940.]

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 "Social Services Short title. Tax (Further Provisions) Act, 1940."

2.

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

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

Division into Parts.

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

PART I.—PRELIMINARY—ss. 1, 2.

PART II.—Social Services Tax upon Net Assess-Able Income—ss. 3-10.

PART III.—Social Services Tax upon Income from Employment—ss. 11-13.

SCHEDULES.

PART II.

SOCIAL SERVICES TAX UPON NET ASSESSABLE INCOME. 3. This Part of this Act shall be construed with the

Social Services Tax (Management) Acts, 1939-1940.

Construction of Part.

Levy of Social Services Tax upon net assessable income.

Rates of Social Services Tax on incomes of persons other than companies.

Rates of Social Services Tax in certain special cases. 4. There shall be charged, levied, collected and paid for the use of His Majesty and for the credit of the Social Services Fund, under the provisions of the Social Services Tax (Management) Acts, 1939-1940, and the regulations thereunder, and subject to the exemptions in that Act contained, and to the provisions of section ten of this Act, and in lieu of the tax imposed by Part II of the Social Services Tax Act, 1940, Social Services Tax at the respective rates in this Part of this Act provided.

5. In respect of the net assessable income derived by every person other than a company during the year of income ended on the thirtieth day of June, one thousand nine hundred and forty, 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 Social Services Tax shall subject to section ten of this Act be as set out in the First Schedule to this Act.

6. (1) Where a trust estate falls to be distributed or a person is about to leave this State and the estate or person has derived net assessable income after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty, and an assessment of Social Services Tax becomes necessary before the commencement of an Act fixing the rates of Social Services

Social Services Tax (Further Provisions).

Services Tax in respect of net assessable income derived after such year of income the rates of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be those set out in the First Schedule to this Act.

(2) Where in respect of any period after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty, the Commissioner, pursuant to Division 15 of Part III of the Principal Act, requires a return to be made, and an assessment of Social Services Tax becomes necessary before the commencement of an Act fixing the rates of Social Services Tax in respect of net assessable income derived after such year of income, the rate of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be one shilling in each pound of the net assessable income.

7. In respect of the income derived on or after the Rate of Social Services Tax date of the commencement of this Act by every person payable under section date of the commencement of this Act by C(a) part section (other than a company) not domiciled in this State and thirteen of by every company which is a non-resident consisting of Tax dividends or interest referred to in section thirteen of Acts. 1939-1940. the Social Services Tax (Management) Acts, 1939-1940, the rate of Social Services Tax shall subject to section ten of this Act be one shilling 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 Social Services the thirtieth day of June, one thousand nine hundred and Tax on forty, or such other period as has, prior to the commence-incomes of companies. ment 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 rate of Social Services Tax shall subject to section ten of this Act be one shilling in each pound thereof.

(2) Where a company which is being wound up has derived net assessable income after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty, and an assessment of Social Services Tax becomes necessary, before the commencement

commencement of an Act fixing the rates of Social Services Tax in respect of net assessable income so derived, the rate of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be one shilling in each pound of the net assessable income.

Rates of tax under this Act not to apply in certain cases.

9. Where, prior to the commencement of this Act, an assessment has been made and Special Income Tax has been charged at the rates provided by the Special Income and Wages Tax Act, 1938, or Social Services Tax has been charged at the rates provided by the Social Services Tax Act, 1939, upon income derived after the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine, or such other period as has, under the provisions of the Principal Act, been accepted by the Commissioner in lieu of that year—

- (a) by a trust estate which has been distributed;
- (b) by a non-resident whilst temporarily in this State who has paid Special Income Tax or Social Services Tax upon that income before leaving Australia;
- (c) by a person by whom or on whose behalf the Commissioner, pursuant to Division 15 of Part III of the Principal Act, has required a return to be made; or
- (d) by a company which has been wound up,

the rates so charged shall apply in lieu of those provided in this Act.

10. (1) The rates of tax provided in this Part of this Act shall be reduced by five-sevenths.

(2) The amount which would but for this subsection be payable by a person other than a company as tax upon net assessable income derived by him shall, in any case where such net assessable income or, as the case may be, the sum of such net assessable income, and the income from employment derived by him exceeds three hundred and twelve pounds be reduced by five per centum.

Reduction of rates and amounts of tax.

PART

Social Services Tax (Further Provisions).

PART III.

SOCIAL SERVICES TAX UPON INCOME FROM EMPLOYMENT.

11. This Part of this Act shall be construed with the Construction of Part. Social Services Tax (Management) Acts, 1939-1940.

12. There shall, on and after the first day of January, Levy of one thousand nine hundred and forty-one, be charged, Social levied, collected and paid for the use of His Majesty and Tax upon for the credit of the Social Services Fund under the income from provisions of the Social Services Tax (Management) Acts, 1939-1940, and the regulations thereunder and subject to the exemptions in that Act contained, and to the provisions of section thirteen of this Act, and in lieu of the Social Services Tax imposed by section twelve of the Social Services Tax Act, 1940, Social Services Tax at the respective amounts or at the respective rates provided in the Second Schedule to this Act in respect of income from employment derived by every person other than a company during the period commencing on the first day of January, one thousand nine hundred and forty-one, and ending on the thirtieth day of June, one thousand nine hundred and forty-one, 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 forty-two, 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 forty-one, shall determine.

13. The rates and amounts of tax provided in this Reduction of Part of this Act shall be reduced by five-sevenths.

rates and amounts of tax.

FIRST SCHEDULE. Net Assessable Income.

Sec. 5.

PART I. Where, during the year of income referred to in section five of this Act, the person derived no income from employment-

(a) where the net assessable income does not exceed two hundred and eighteen pounds;

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

Social Services Tax (Further Provisions).

FIRST SCHEDULE—continued.

PART I-continued.

- Ten pence in each pound of the next one hundred pounds of the net assessable income;
- Eleven pence in each pound of the balance of the net assessable income;
- Six and one-half pence in each pound of the first one hundred pounds of the net assessable income;
- Ten pence in each pound of the next one hundred pounds of the net assessable income;
- Eleven pence in each pound of the balance of the net assessable income;
- Seven and one-half pence in each pound of the first one hundred pounds of the net assessable income;
- Ten pence in each pound of the next one hundred pounds of the net assessable income;
- Eleven pence in each pound of the balance of the net assessable income;
- Nine pence in each pound of the first one hundred pounds of the net assessable inincome;
- Ten pence in each pound of the next one hundred pounds of the net assessable income;

FIRST

(b) where the net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds;

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

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

FIRST SCHEDULE—continued.

PART I-continued.

(e) where the net assessable income exceeds one thousand and forty pounds;

- Eleven pence in each pound of the balance of the net assessable income;
- Nine pence in each pound in respect of one hundred pounds of the net assessable income;
- Eleven pence in each pound in respect of nine hundred pounds of the net assessable income;
- One shilling 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 employment—

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

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

- Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
- Eleven pence in each pound of the balance of the net assessable income; FIRST

FIRST SCHEDULE—continued.

PART II—continued.

- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than two hundred pounds;
- Ten pence in each pound of so much of the net assessable income as equals the difference between the income from employment and two hundred pounds;
- Eleven pence in each pound of the balance of the net assessable income;
- Eleven pence in each pound of the net assessable income;
- (c) if the amount of the income from employment is equal to or exceeds two hundred pounds;
- (2) where the sum of income from employment and net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds, then—
 - (a) if the amount of the income from employment is less than one hundred pounds;

(b) if the amount of the

income from employment

Six and one-half pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one hundred pounds;

- Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
- Eleven pence in each pound of the balance of the net assessable income;
- Ten pence in each pound of so much of the FIRST

FIRST SCHEDULE-continued.

PART II-continued.

is equal to or exceeds one hundred pounds and is less than two hundred pounds;

- (c) if the amount of the income from employment is equal to or exceeds two hundred pounds;
- (3) where the sum of income from employment and net assessable income exceeds two hundred and sixty pounds and does not exceed three hundred and twelve pounds, then—
 - (a) if the amount of the income from employment is less than one hundred pounds;

(b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than two hundred pounds; net assessable income as equals the difference between the income from employment and two hundred pounds;

- Eleven pence in each pound of the balance of the net assessable income;
- Eleven pence in each pound of the net assessable income;
- Seven and one-half pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one hundred pounds;
- Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
- Eleven pence in each pound of the balance of the net assessable income;
- Ten pence in each pound of so much of the net assessable income as equals the difference between the income from employment and two hundred pounds; FIRST

FIRST SCHEDULE—continued. PART II—continued.

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

Eleven pence in each

pound of the net

assessable income;

1

- (c) if the amount of the income from employment is equal to or exceeds two hundred pounds;
- (4) where the sum of income from employment and net assessable income exceeds three hundred and twelve pounds, and does not exceed one thousand and forty pounds, then—
 - (a) if the amount of the income from employment is less than one hundred pounds;

(b) if the amount of the in-

pounds;

come from employment

is equal to or exceeds one

hundred pounds and is less than two hundred Nine pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one hundred pounds;

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

FIRST

FIRST SCHEDULE—continued.

PART II-continued.

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

(5) where the sum of income from employment and net assessable income exceeds one thousand and forty pounds, then-

- (a) if the amount of the income from employment is less than one hundred pounds;
- Eleven pence in each pound of the net assessable income;

- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than one thousand pounds;
- (c) if the amount of the income from employment is equal to or exceeds one thousand pounds;

- Nine pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one hundred pounds;
- Eleven pence in each pound of so much of the remainder of the net assessable income as does not exceed nine hundred pounds;
- One shilling in each pound of the balance of the net assessable income;
- Eleven pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one
- thousand pounds; One shilling in each pound of the balance of the net assessable income;
- One shilling in each pound of the net assessable income.

SECOND

Sec. 12.

SECOND SCHEDULE.

Income from employment.

1. Where the income from employment earned by an employee in any week exceeds three pounds and is less than twenty pounds the amounts of Social Services Tax shall be as follows :---

If the income from employn	ment earned	Weekly
in any week—		amounts of Social
Amounts to or	But does not	Services Tax.
exceeds-	exceed—	
£ s. d.	£ s. d.	s. d.
3 0 1	3 1 11	1 3
3 2 0	3 3 11	1 5
3 4 0	3 5 11	1 6
3 6 0	3 7 11	1 7
3 8 0	3 9 11	1 9
3 10 0	3 11 11	1 10
3 12 0	3 13 11	1 11
3 14 0	3 15 11	$2 \ 0$
3 16 0	3 17 11	$2 \ 1$
3 18 0	3 19 11	2 2
4 0 0	4 1 11	2 3
4 2 0	4 3 11	2 5
4 4 0	4 5 11	2 7
4 6 0	4 7 11	2 9
4 8 0	4 9 11	2 10
4 10 0	4 11 11	3 0
$4 \ 12 \ 0$	4 13 11	3 1
4 14 0	4 15 11	3 3
4 16 0	4 17 11	3 4
4 18 0	4 19 11	3 6
5 0 0	5 1 11	3 7
5 2 0	5 3 11	3 9
5 4 0	5 5 11	3 10
$5 \ 6 \ 0$	5 7 11	3 11
5 8 0	5 9 11	4 0
5 10 0	5 11 11	4 1
$5\ 12\ 0$	5 13 11	4 2
5 14 0	5 15 11	4 3
5 16 0	5 17 11	4 4
5 18 0	5 19 11	4 5
6 0 0	6 1 11	4 6
6 2 0	6 3 11	4 7
$\begin{array}{ccc} 6 & 4 & 0 \\ c & c & 0 \end{array}$	6 5 11	4 8
6 6 0	6 7 11	4 9
6 8 0	6 9 11	4 10
6 10 0	6 11 11	4 11
6 12 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	5 0
$\begin{array}{ccc} 6 & 14 & 0 \\ 6 & 16 & 0 \end{array}$	$\begin{array}{c} 6 & 15 & 11 \\ 6 & 17 & 11 \end{array}$	5 1 5 2
0 10 0	0 11 11	SECOND

SECOND

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0

Social Services Tax (Further Provisions).

SECOND SCHEDULE—continued.

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1

If the income from emplo	vment earned	Weekly
in any week-	Juicht cullica	amounts of Social
Amounts to or	But does not	Services Tax.
		Dervices 1ax.
exceeds-	exceed-	,
£ s. d.	£ s. d.	s. d.
6 18 0	6 19 11	5 3
7 0 0	7 1 11	54
$\begin{array}{ccc} \mathbf{\dot{7}} & \mathbf{\ddot{2}} & \mathbf{\ddot{0}} \end{array}$	7 3 11	5 5
740	7 5 11	5 6
$\begin{array}{c} 7 & 4 & 0 \\ 7 & 6 & 0 \end{array}$	7 7 11	5 7
	7 9 11	
7 8 0		
7 10 0	7 11 11	5 9
7 12 0	7 13 11	5 10
7 14 0	7 15 11	5 11
7 16 0	7 17 11	6 0
7 18 0	7 19 11	6 1
800	8 1 11	6 2
8 2 0	8 3 11	6 3
8 4 0	8 5 11	6 4
8 6 0	8 7 11	6 5
8 8 0		6 6
8 10 0	8 11 11	6 7
8 12 0	8 13 11	6 8
8 14 0	8 15 11	6 9
8 16 0	8 17 11	6 10
8 18 0	8 19 11	6 11
9 0 0	9 1 11	7 0
9 2 0	9 3 11	7 1
940	9 5 11	7 2
960	9 7 11	7 3
980	9 9 11	7 4
9 10 0	9 11 11	7 5
9 12 0	9 13 11	7 6
9 14 0	9 15 11	7 7
9 16 0	9 17 11	7 8
9 18 0	9 19 11	79
10 0 0	10 1 11	7 10
10 2 0	10 3 11	7 11
10 4 0	10 5 11	8 0
10 6 0	10 7 11	8 1
10 8 0	10 9 11	8 2
10 10 0	10 11 11	8 3
10 12 0	10 13 11	8 4
10 14 0	10 15 11	8 5
10 16 0	10 17 11	8 6
10 18 0	10 19 11	8 7
10 10 0	10 13 11	8 8
$\begin{array}{cccc} 11 & 0 & 0 \\ 11 & 2 & 0 \end{array}$	11 3 11 11	8 9
11 2 0	11 5 11	8 9 SECOND

SECOND

Social Services Tax (Further Provisions).

		and the second s
	CHEDULE—contin	nued.
If the income from employm	ent earned	Weekly
in any week—		amounts of Social
Amounts to or	But does not	Services Tax.
exceeds-	exceed-	
£ s. d.	£ s. d.	s. d.
11 4 0	11 5 11	8 10
	11 7 11	8 11
11 8 0	11 9 11	9 0
11 10 0	11 11 11	9 1
	11 13 11	9 2 9 3
	11 15 11	
$\begin{array}{cccc} 11 & 16 & 0 \\ 11 & 18 & 0 \end{array}$	11 17 11	
	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	9 5 9 6
• •		9 6 9 7
		9 7 9 8
$\begin{array}{cccc}12&4&0\\12&6&0\end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	9 8 9 9
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$12 7 11 \\ 12 9 11$	9 9 9 10
$\begin{array}{cccc} 12 & 0 & 0 \\ 12 & 10 & 0 \end{array}$	$12 \ 9 \ 11 \ 12 \ 11 \ 11$	9 11
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	12 11 11 12 12 13 11	10 0
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$12 15 11 \\ 12 15 11$	10 0 10 1
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$12 13 11 \\ 12 17 11$	$\begin{array}{ccc} 10 & 1 \\ 10 & 2 \end{array}$
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$12 19 11 \\ 12 19 11$	$\begin{array}{ccc} 10 & 2 \\ 10 & 3 \end{array}$
$\begin{array}{cccc} 12 & 10 & 0 \\ 13 & 0 & 0 \end{array}$	$12 13 11 \\13 1 11$	10 3 10 4
13 2 0	$13 \ 3 \ 11$	10 ± 10 5
13 4 0	13 5 11 13 5 11	10 6
13 6 0	13 7 11	$\begin{array}{ccc} 10 & 0 \\ 10 & 7 \end{array}$
13 8 0	13 9 11	10 8
13 10 0	13 11 11	10 9
13 12 0	13 13 11	10 10
13 14 0	$13 15 11 \\ 13 15 11$	10 10 10 10 10 10 10 10 10 10 10 10 10 1
13 16 0	13 17 11	11 0
13 18 0	13 19 11	11 1
14 0 0	14 1 11	11 2
14 2 0	14 3 11	11 3
14 $\overline{4}$ 0	14 5 11	11 4
14 6 0	14 7 11	11 5
14 8 0	14 9 11	11 6
14 10 0	14 11 11	11 7
14 12 0	14 13 11	11 8
14 14 0	14 15 11	11 9
14 16 0	14 17 11	11 10
14 18 0	14 19 11	11 11
15 0 0	15 1 11	12 0
$15 \ 2 \ 0$	15 3 11	12 1
$15 \ 4 \ 0$	15 5 11	$12 \ 2$
$15 \ 6 \ 0$	15 7 11	12 3
15 8 0	15 9 11	12 4
$15 \ 10 \ 0$	15 11 11	12 5
		GECOND

SECOND

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6

Social Services	Tax (Further 1	Provisions).	
SECOND SCHEDULE—continued.			
If the income from employ	vment earned	Weekly	
in any week-		amounts of Social	
Amounts to or	But does not	Services Tax.	
exceeds-	exceed-		
£ s. d.	£ s. d.	s. d.	
15 12 0	15 13 11	12 6	
15 14 0	15 15 11	12 7	
15 16 0	15 17 11	12 8	
15 18 0	15 19 11	12 9	
16 0 0	16 1 11	12 10	
$16 \ 2 \ 0$	16 3 11	12 11	
$16 \ 4 \ 0$	16 5 11	13 0	
$16 \ 6 \ 0$	16 7 11	$13 \ 1$	
16 8 0	16 9 11	13 2	
$16 \ 10 \ 0$	16 11 11	13 3	
$16 \ 12 \ 0$	16 13 11	13 4	
$16 \ 14 \ 0$	$16 \ 15 \ 11$	13 5	
$16 \ 16 \ 0$	16 17 11	$\begin{array}{ccc} 13 & 6 \\ 10 & 7 \end{array}$	
16 18 0	$16 \ 19 \ 11$	13 7	
17 0 0	17 1 11	13 8	
17 2 0	17 3 11	13 9	
17 4 0	17 5 11	13 10	
17 6 0	17 7 11	13 11	
17 8 0 17 10 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{ccc} 14 & 0 \\ 14 & 1 \end{array}$	
17 10 0 17 19 0		$\begin{array}{ccc}14&1\\14&2\end{array}$	
$\begin{array}{rrrr} 17 \ 12 & 0 \\ 17 \ 14 & 0 \end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	14 2 14 3	
$17 14 0 \\ 17 16 0$	17 15 11 17 17 11	14 3 $14 4$	
17 18 0	17 19 11 17 19 11	14 14 5	
11 10 0 $18 0 0$	18 1 11	$\begin{array}{ccc} 11 & 0 \\ 14 & 6 \end{array}$	
18 2 0	$18 \ 3 \ 11$	14 7	
10 18 4 0	18 5 11	14 8	
18 6 0	18 7 11	14 9	
18 8 0	18 9 11	14 10	
18 10 0	18 11 11	14 11	
18 12 0	18 13 11	15 0	
18 14 0	18 15 11	15 1	
18 16 0	18 17 11	$15 \ 2$	
18 18 0	18 19 11	15 3	
19 0 0	19 1 11	15 4	
$19 \ 2 \ 0$	$19 \ 3 \ 11$	15 5	
19 4 0	19 5 11	15 6	
19 6 0	19 7 11	15 7	
19 8 0	19 9 11	15 8	
19 10 0	19 11 11	15 9	
19 12 0	19 13 11	15 10	
19 14 0	19 15 11	15 11	
19 16 0	19 17 11		
19 18 0	19 19 11	16 1	

3

Social Services Tax (Further Provisions).

2.

Social Services Tax (Further Provisions).

2. Where the income from employment earned by an employee in any week is not less than twenty pounds the amounts of Social Services Tax shall be nine-tenths of the sum ascertained by adding to seventeen shillings and ten pence, one penny for each one shilling and eight pence of income from employment in excess of twenty pounds.

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 employment 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,

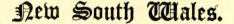
Governor.

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Government House, Sydney, 11th December, 1940. 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, 4 December, 1940.





ANNO QUARTO

GEORGII VI REGIS.

Act No. , 1940.

An Act to impose a Social Services Tax in lieu of the tax imposed by the Social Services Tax Act, 1940; to declare the rates and amounts at which such tax is to be charged, levied, collected, and paid; and for purposes connected therewith.

B it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of 5 the same, as follows :--

PART I.

PRELIMINARY.

1. This Act may be cited as the "Social Services Short title. Tax (Further Provisions) Act, 1940."

59188 458-

2.

2. This Act is divided into Parts as follows :--PART I.—PRELIMINARY—ss. 1, 2.

PART II.-Social Services Tax upon Net Assess-ABLE INCOME—ss. 3-10.

PART III.—SOCIAL SERVICES TAX UPON INCOME FROM 5 EMPLOYMENT-ss. 11-13. SCHEDULES.

PART II.

SOCIAL SERVICES TAX UPON NET ASSESSABLE INCOME.

3. This Part of this Act shall be construed with the Construction 10 Social Services Tax (Management) Acts, 1939-1940. of Part.

4. There shall be charged, levied, collected and paid Levy of for the use of His Majesty and for the credit of the Social Services Social Services Fund, under the provisions of the Social Tax upon

15 Services Tax (Management) Acts, 1939-1940, and the astersation and the astersation of the service of the ser regulations thereunder, and subject to the exemptions in income. that Act contained, and to the provisions of section ten of this Act, and in lieu of the tax imposed by Part II of the Social Services Tax Act, 1940, Social Services 20 Tax at the respective rates in this Part of this Act provided.

5. In respect of the net assessable income derived by Rates of every person other than a company during the year of Social income ended on the thirtieth day of June, one thousand Services nine hundred and forty, or such other period as has, incomes of 25 prior to the commencement of this Act, been or may, other than after such commencement, be accepted by the Commis- companies. sioner under the provisions of the Principal Act in lieu thereof, the rates of Social Services Tax shall subject to section ten of this Act be as set out in the First

30 Schedule to this Act.

6. (1) Where a trust estate falls to be distributed or Rates of a person is about to leave this State and the estate or Tax in certain person has derived net assessable income after the close special cases. of the year of income ended on the thirtieth day of June, 35 one thousand nine hundred and forty, and an assess-

ment of Social Services Tax becomes necessary before the commencement of an Act fixing the rates of Social Services

Division into Parts.

Services Tax in respect of net assessable income derived after such year of income the rates of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be those set out in the First 5 Schedule to this Act.

(2) Where in respect of any period after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty, the Commissioner, pursuant to Division 15 of Part III of the Principal

10 Act, requires a return to be made, and an assessment of Social Services Tax becomes necessary before the commencement of an Act fixing the rates of Social Services Tax in respect of net assessable income derived after such year of income, the rate of tax to be paid in

15 respect of such net assessable income shall subject to section ten of this Act be one shilling in each pound of the net assessable income.

7. In respect of the income derived on or after the Bate of Social date of the commencement of this Act by every person payable under section 20 (other than a company) not domiciled in this State and $\frac{\text{section}}{\text{Social Services}}$ by every company which is a non-resident consisting of $\frac{\text{Tax}}{\text{Tax}}$ dividends or interest referred to in section thirteen of Acts. 1939-1940. the Social Services Tax (Management) Acts, 1939-1940, the rate of Social Services Tax shall subject to section ten 25 of this Act be one shilling 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 Social Services the thirtieth day of June, one thousand nine hundred and Tax on 30 forty, or such other period as has, prior to the commence- incomes of companies. ment 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 rate of Social Services Tax shall subject to section ten of this Act be

35 one shilling in each pound thereof.

(2) Where a company which is being wound up has derived net assessable income after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty, and an assessment 40 of Social Services Tax becomes necessary, before the commencement

commencement of an Act fixing the rates of Social Services Tax in respect of net assessable income so derived, the rate of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be one 5 shilling in each pound of the net assessable income.

9. Where, prior to the commencement of this Act, an Rates of tax assessment has been made and Special Income Tax has under this been charged at the rates provided by the Special Income apply in Act not to and Wages Tax Act, 1938, or Social Services Tax has been certain

10 charged at the rates provided by the Social Services Tax cases. Act, 1939, upon income derived after the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine, or such other period as has, under the provisions of the Principal Act, been accepted

15 by the Commissioner in lieu of that year-

(a) by a trust estate which has been distributed;

- (b) by a non-resident whilst temporarily in this State who has paid Special Income Tax or Social Services Tax upon that income before leaving Australia;
- 20
- (c) by a person by whom or on whose behalf the Commissioner, pursuant to Division 15 of Part III of the Principal Act, has required a return to be made; or

(d) by a company which has been wound up, 25

the rates so charged shall apply in lieu of those provided in this Act.

10. (1) The rates of tax provided in this Part of this Reduction Act shall be reduced by five-sevenths. of rates and

amounts of

(2) The amount which would but for this subsection tax. 30 be payable by a person other than a company as tax upon net assessable income derived by him shall, in any case where such net assessable income or, as the case may be, the sum of such net assessable income, and the income

35 from employment derived by him exceeds three hundred and twelve pounds be reduced by five per centum.

PART III.

Social Services Tax upon Income from Employment.

11. This Part of this Act shall be construed with the Construction Social Services Tax (Management) Acts, 1939-1940. of Part.

12. There shall, on and after the first day of January, Levy of 5 one thousand nine hundred and forty-one, be charged, Social levied, collected and paid for the use of His Majesty and Tax upon Services for the credit of the Social Services Fund under the income from employment. provisions of the Social Services Tax (Management) Acts,

10 1939-1940, and the regulations thereunder and subject to the exemptions in that Act contained, and to the provisions of section thirteen of this Act, and in lieu of the Social Services Tax imposed by section twelve of the Social Services Tax Act, 1940, Social Services Tax at the

- 15 respective amounts or at the respective rates provided in the Second Schedule to this Act in respect of income from employment derived by every person other than a company during the period commencing on the first day of January, one thousand nine hundred and forty-one,
- 20 and ending on the thirtieth day of June, one thousand nine hundred and forty-one, 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 forty-two, not exceeding the first four months thereof

25 as the Governor by proclamation published in the Gazette before the thirtieth day of June, one thousand nine hundred and forty-one, shall determine.

13. The rates and amounts of tax provided in this Reduction of Part of this Act shall be reduced by five-sevenths.

rates and amounts of tax.

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FIRST SCHEDULE.

Net Assessable Income.

PART I.

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

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(a) where the net assessable income does not exceed two hundred and eighteen pounds;

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

Sec. 5.

FIRST SCHEDULE—continued.

PART I-continued.

Ten pence in each pound of the next one hun-5 dred pounds of the net assessable income; Eleven pence in each pound of the bal-ance of the net as-10 sessable income; Six and one-half pence (b) where the net assessable income in each pound of the exceeds two hundred and eighteen pounds and does not first one hundred 15 pounds of the net exceed two hundred and sixty pounds; assessable income; Ten pence in each pound of the next one hundred pounds of the 20 net assessable income; Eleven pence in each pound of the balance of the net assessable 25 income; (c) where the net assessable income Seven and one-half pence in each pound of the exceeds two hundred and sixty first one hundred pounds and does not exceed pounds of the net three hundred and twelve assessable income; 30 pounds; Ten pence in each pound of the next one hundred pounds of the net assessable 35 income; Eleven pence in each pound of the balance of the net assessable income; Nine pence in each pound 40 (d) where the net assessable income of the first one hunexceeds three hundred and dred pounds of the twelve pounds and does not net assessable inexceed one thousand and forty income; pounds; Ten pence in each pound 45 of the next one hundred pounds of the net assessable income; FIRST

Social Services Tax (Further Provisions). FIRST SCHEDULE-continued. PART I-continued. Eleven pence in each pound of the balance of the net assessable income; (e) where the net assessable income Nine pence in each pound in respect of exceeds one thousand and forty one hundred pounds pounds; of the net assessable income; Eleven pence in each pound in respect of nine hundred pounds of the net assessable income; One shilling 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 employment-

(1) where the sum of income from employment and net assessable income does not exceed two hun-

dred and eighteen pounds; then-(a) if the amount of the in-

come from employment is less than one hundred pounds;

in each pound of so much of the net assessable income as equals the difference between the income from employment and one hundred pounds;

of so much of the remainder of the net assessable income as does not exceed one hundred pounds;

Eleven pence in each pound of the balance of the net assessable income; FIRST

Ten pence in each pound

Four and one-half pence

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FIRST SCHEDULE—continued.

PART II-continued.

- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than two hundred pounds;
- (c) if the amount of the income from employment is equal to or exceeds two hundred pounds;
- (2) where the sum of income from employment and net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds, then—
 - (a) if the amount of the income from employment is less than one hundred pounds;
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- I (b) if the amount of the 7
 - income from employment

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

- Eleven pence in each pound of the balance of the net assessable income;
- Eleven pence in each pound of the net assessable income;

- Six and one-half pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one hundred pounds;
- Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
- Eleven pence in each pound of the balance of the net assessable income;
- Ten pence in each pound of so much of the FIRST

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	Social Services Tax (Further Provisions).			
	FIRST SCHEDULE— PART II—continu	continued.		
	is equal to or exceeds one			
5	hundred pounds and is less than two hundred pounds;	net assessable in- come as equals the difference between the income from em- ployment and two		
10		hundred pounds; Eleven pence in each pound of the bal- ance of the net as- sessable income;		
15	(c) if the amount of the in- come from employment is equal to or exceeds two hundred pounds;	Eleven pence in each pound of the net assessable income;		
20	(3) where the sum of income from employment and net assessable income exceeds two hundred and sixty pounds and does not exceed three hundred and twelve pounds, then—			
25	 (a) if the amount of the income from employment is less than one hundred pounds; 	Seven and one-half pence in each pound of so much of the net assessable income as equals the difference		
30		between the income $from$ employment and one hundred pounds;		
35		Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;		
40		Eleven pence in each pound of the balance of the net assessable income;		
45	(b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than two hundred pounds;	Ten pence in each pound of so much of the net assessable in- come as equals the difference between the income from em-		
		ployment and two hundred pounds; FIRST		

	FIRST SCHEDULE—con PART II—continued	
5	TART II—comenaed	Eleven pence in each pound of the balance of the net assessable income;
10	(c) if the amount of the income from employment is equal to or exceeds two hundred pounds;	Eleven pence in each pound of the net assessable income;
(4 15	e) where the sum of income from employment and net assessable income exceeds three hundred and twelve pounds, and does not exceed one thousand and forty pounds, then—	
20	(a) if the amount of the in- come from employment is less than one hundred pounds;	Nine pence in each pound of so much of the net assess- able income as equals the differ-
25		ence between the income from em- ployment and one hundred pounds; Ten pence in each pound of so much of the remainder of the net
30 35		assessable income as does not exceed one hundred pounds; Eleven pence in each pound of the balance of the net assessable income;
	(b) if the amount of the in- come from employment is equal to or exceeds one hundred pounds and is	Ten pence in each pound of so much of the net assessable in- come as equals the
40	less than two hundred pounds;	difference between the income from employment and two hundred pounds; Eleven pence in each
45		pound of the balance of the net assessable income; FIRST

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4	Social Services Tax (Furthe	er Provisions).
	FIRST SCHEDULE-co	ntinued.
	PART II—continued	d.
	(c) if the amount of the in- come from employment	Eleven pence in each pound of the net assessable income;
	is equal to or exceeds	assessable meenie,
	two hundred pounds;	
(5) where the sum of income from	
	employment and net assessable	
	income exceeds one thousand	
	and forty pounds, then-	st
	(a) if the amount of the in-	Nine pence in each
	come from employment	pound of so much
	is less than one hundred	of the net assessable
	pounds;	income as equals
		the difference be-
		tween the income
		from employment
		and one hundred
		pounds;
		Eleven pence in each
		pound of so much of the remainder of the
		net assessable in-
		come as does not
		exceed nine hundred
		pounds; One shilling in each
		pound of the bal-
		ance of the net as-
		sessable income;
	(1) : C (1)	Eleven pence in each
	(b) if the amount of the in-	pound of so much of
	come from employment	the net assessable in-
	is equal to or exceeds one	come as equals the
	hundred pounds and is	difference between
	less than one thousand	the income from em-
	pounds;	ployment and one
		thousand pounds;
		One shilling in each
		pound of the bal-
		ance of the net as-
		sessable income;
	(a) if the amount of the in	One shilling in each
	(c) if the amount of the in- come from employment	pound of the net
		assessable income.
	is equal to or exceeds	assessance meene.
	one thousand pounds;	

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SECOND

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Social Services Tax (Further Provisions).

SECOND SCHEDULE. Income from employment.

Sec. 12.

1. Where the income from employment earned by an employee in any week exceeds three pounds and is less than twenty pounds the 5 amounts of Social Services Tax shall be as follows :---

Jamounts	of Bocial Bervices Tax	shall be as follow	vs :
If the i	ncome from employm	ent earned	Weekly
in	any week-		amounts of Social
	Amounts to or	But does not	Services Tax.
	exceeds	exceed-	Norricos raz.
10	£ s. d.	£ s. d.	s. d.
	$3 \ 0 \ 1$	3 1 11	
	3 2 0	$3 \ 3 \ 11$	$egin{array}{ccc} 1 & 3 \ 1 & 5 \end{array}$
	3 4 0	$3 5 11 \\ 3 5 11$	
	3 6 0	3 7 11	$\begin{array}{ccc} 1 & 6 \\ 1 & 7 \end{array}$
15	3 8 0	3 9 11	1 1 9
10	3 10 0	3 11 11	1 9 1 10
	3 12 0	3 13 11	1 10
	3 14 0	3 15 11	$\begin{array}{c}1&11\\2&0\end{array}$
	3160	3 17 11	$\begin{array}{ccc} 2 & 0 \\ 2 & 1 \end{array}$
20	3 18 0	3 19 11	
	4 0 0	4 1 11	$\begin{array}{ccc} 2 & 2 \\ 2 & 3 \end{array}$
	4 2 0	4 3 11	
	$4 \ 4 \ 0$	4 5 11	
	4 6 0	4 7 11	
25	4 8 0	4 9 11	$ \frac{2}{2} \frac{3}{10} $
	4 10 0	4 11 11	$\begin{array}{c} 2 & 10 \\ 3 & 0 \end{array}$
	4 12 0	4 13 11	3 1
	4 14 0	4 15 11	3 3
	4 16 0	4 17 11	3 4
30	4 18 0	4 19 11	3 6
	5 0 0	5 1 11	3 7
	$5\ 2\ 0$	5 3 11	3 9
	$5 \ 4 \ 0$	5 5 11	3 10
	5 6 0	5 7 11	3 11
35	5 8 0	5 9 11	4 0
	$5\ 10\ 0$	5 11 11	4 1
	$5\ 12\ 0$	5 13 11	4 2
	5 14 0	5 15 11	4 3
	$5 \ 16 \ 0$	5 17 11	4 4
40	$5\ 18\ 0$	5 19 11	4 5
	6 0 0	6 1 11	4 6
	6 2 0	6 3 11	4 7
	6 4 0	6 5 11	4 8
	6 6 0	6 7 11	4 9
45	6 8 0	6 9 11	4 10
	6 10 0	6 11 11	4 11
	6 12 0	6 13 11	5 0
		6 15 11	$5 \ 1$
	6 16 0	6 17 11	5 2
			SECOND

SECOND

12

Social Services Tax (Further Provisions).

SECOND SCHEDULE-continued.

SECOND SCHEDULE—continued.				
	If the income from employm	ient earned	Weekly	
	in any week-		amounts of Social	
	Amounts to or	But does not	Services Tax.	
5	exceeds-	exceed-	interes Tax.	
	£ s. d.	£ s. d.	s. d.	
	6 18 0	6 19 11	5 3	
	7 0 0	7 1 11	5 4	
	7 2 0	7 3 11	5 5	
10	$7 \ 4 \ 0$	7 5 11	5 6	
	7 6 0	7 7 11	5 7	
	7 8 0	7 9 11	5 8	
	7 10 0	7 11 11	5 9	
15	7 12 0	7 13 11	5 10	
15	7 14 0	7 15 11	5 11	
	$\begin{array}{ccc} 7 & 16 & 0 \\ 7 & 10 & 0 \end{array}$	7 17 11	6 0	
	7 18 0	7 19 11	6 1	
	$\begin{array}{ccc} 8 & 0 & 0 \\ 8 & 2 & 0 \end{array}$	8 1 11	6 2	
20		8 3 11	6 3	
-0	$\begin{array}{cccc} 8 & 4 & 0 \\ 8 & 6 & 0 \end{array}$	8 5 11	6 4	
	8 8 0	$\begin{array}{ccc} 8 & 7 & 11 \\ 8 & 9 & 11 \end{array}$	6 5	
	8 10 0	$\begin{array}{ccc}8&9&11\\8&11&11\end{array}$	6 6	
	812 0	8 13 11	6 7	
25	8 14 0	8 15 11	6 8	
	8 16 0	8 17 11	6 9	
	8 18 0	8 19 11	$\begin{array}{c} 6 & 10 \\ 6 & 11 \end{array}$	
	9 0 0	9 1 11	$\begin{array}{c} 0 \\ 7 \\ 0 \end{array}$	
20	9 2 0	9 3 11	$\begin{array}{c} \cdot & 0 \\ 7 & 1 \end{array}$	
30	9 4 0	9 5 11	7 2	
	9 6 0	9 7 11	7 3	
	980	9 9 11	7 4	
	$\begin{array}{ccc}9&10&0\\9&12&0\end{array}$	9 11 11	7 5	
35	$\begin{array}{ccc}9&12&0\\9&14&0\end{array}$	9 13 11	7 6	
	9 16 0	9 15 11	77	
	9 18 0	$\begin{array}{c} 9 & 17 & 11 \\ 9 & 19 & 11 \end{array}$	7 8	
		$\begin{array}{cccc}9&19&11\\10&1&11\end{array}$	7 9	
	10 2 0	$10 \ 1 \ 11 \ 10 \ 3 \ 11$	7 10	
40	10 4 0	10 5 11 10 5 11	7 11	
	10 6 0	10 7 11		
	10 8 0	10 9 11		
	10 10 0	10 11 11	8 3	
4=	10 12 0	10 13 11	8 4	
45	10 14 0	10 15 11	8 5	
	10 16 0	10 17 11	8 6	
	10 18 0	10 19 11	8 7	
	$\begin{array}{cccc}11&0&0\\11&2&0\end{array}$	11 1 11	8 8	
	11 2 0	11 3 11	8 9	
			SECOND	

	Social Services T	'ax (Further P	rovisions).
•	SECOND SCI	HEDULE—contin	nued.
	If the income from employme	ent earned	Weekly
	in any week-		amounts of Social
	Amounts to or	But does not	Services Tax.
5	exceeds-	exceed-	
	£ s. d.	£ s. d.	s. d.
	$11 \ 4 \ 0$	11 5 11	8 10
	$11 \ 6 \ 0$	11 7 11	8 11
	11 8 0	- 11 9 11	9 0
0	11 10 0	11 11 11	9 1
	11 12 0	11 13 11	9 2
	11 14 0	11 15 11	9 3
	11 16 0	11 17 11	9 4
	11 18 0	11 19 11	9 5
5	$12 \ 0 \ 0$	12 1 11	9 6
	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	12 3 11	9 7
	$12 \ 4 \ 0$	12 5 11	98
	$12 \ 6 \ 0$	$12 \ 7 \ 11$	9 9
	12 8 0	12 9 11	9 10
0	12 10 0	12 11 11	9 11
	12 12 0	12 13 11	
	12 14 0	$12 \ 15 \ 11$	10 1
	12 16 0	12 17 11	10 2
_	12 18 0	12 19 11	10 3
5	13 0 0	13 1 11	10 4
	13 2 0	13 3 11	10 5
	13 4 0	13 5 11	10 6
	$13 \ 6 \ 0$	13 7 11	10 7
-	13 8 0	13 9 11	10 8
50	13 10 0 12 12 0	13 11 11	10 9
	13 12 0	$\begin{array}{c} 13 \ 13 \ 11 \\ 13 \ 15 \ 11 \end{array}$	$\begin{array}{c}10&10\\10&11\end{array}$
	13 14 0 12 16 0		
	$\begin{array}{cccc} 13 & 16 & 0 \\ 13 & 18 & 0 \end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{ccc}11&0\\11&1\end{array}$
35	$\begin{array}{ccc} 13 & 18 & 0 \\ 14 & 0 & 0 \end{array}$	$13 19 11 \\ 14 1 11$	$\begin{array}{ccc} 11 & 1 \\ 11 & 2 \end{array}$
55	$\begin{array}{ccc} 14 & 0 & 0 \\ 14 & 2 & 0 \end{array}$	$14 \ 111 \ 14 \ 3 \ 11$	$\begin{array}{ccc} 11 & 2 \\ 11 & 3 \end{array}$
	$\begin{array}{cccc} 14 & 2 & 0 \\ 14 & 4 & 0 \end{array}$	14 5 11 14 5 11	$11 5 \\ 11 4$
	$\begin{array}{cccc} 14 & 4 & 0 \\ 14 & 6 & 0 \end{array}$	$14 \ 5 \ 11$ $14 \ 7 \ 11$	11 5
	$\begin{array}{ccc} 14 & 0 & 0 \\ 14 & 8 & 0 \end{array}$	14 9 11	$\begin{array}{c}11 & 5\\11 & 6\end{array}$
10	14 10 0	14 11 11	11 0 $11 7$
EO	14 10 0 14 12 0	14 11 11 11 11 14 13 11	11 8
	$\begin{array}{ccc} 14 & 12 & 0 \\ 14 & 14 & 0 \end{array}$	14 15 11	$11 0 \\ 11 9$
	$\begin{array}{ccc} 14 & 16 & 0 \\ 14 & 18 & 0 \end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{c} 11 \ 10 \\ 11 \ 11 \end{array}$
45			
±0	$\begin{array}{cccc} 15 & 0 & 0 \\ 15 & 2 & 0 \end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{ccc}12&0\\12&1\end{array}$
	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$15 \ 5 \ 11$ $15 \ 5 \ 11$	$\begin{array}{ccc}12 & 1\\12 & 2\end{array}$
	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$15 5 11 \\ 15 7 11$	$\begin{array}{ccc}12&2\\12&3\end{array}$
	$15 \ 6 \ 0$ $15 \ 8 \ 0$	$15 7 11 \\ 15 9 11$	$\begin{array}{ccc}12 & 5\\12 & 4\end{array}$
50	$15 8 0 \\ 15 10 0$	$15 9 11 \\ 15 11 11$	$\begin{array}{ccc}12 & 4\\12 & 5\end{array}$
00	10 10 0	10 11 11	12 5 SECON

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	Social Services Tax (Further Provisions). SECOND SCHEDULE—continued.				
	If the income from employn		Weekly		
	in any week-	Put door not	amounts of Social Services Tax.		
5	Amounts to or exceeds—	$\begin{array}{c} \text{But does not} \\ \text{exceed} \end{array}$	Services 1ax.		
0	£ s. d.	£ s. d.	s. d.		
	15 12 0	15 13 11	$\begin{array}{ccc}12&6\\12&7\end{array}$		
	$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{ccc}12&7\\12&8\end{array}$		
10	$\begin{array}{cccc} 15 & 16 & 0 \\ 15 & 18 & 0 \end{array}$	15 19 11	$12 0 \\ 12 9$		
10	15 18 0 16 0 16 0 16 0 0	16 1 11	12 10		
	$\begin{array}{ccc} 10 & 0 & 0 \\ 16 & 2 & 0 \end{array}$	16 3 11	12 11		
	$16 \ 4 \ 0$	16 5 11	13 0		
	16 6 0	16 7 11	13 1		
15	16 8 0	16 9 11	$13 \ 2$		
10	$16 \ 10 \ 0$	16 11 11	13 3		
	$16 \ 12 \ 0$	$16 \ 13 \ 11$	13 4		
	$16 \ 14 \ 0$	16 15 11	$13 \ 5$		
	$16 \ 16 \ 0$	16 17 11	13 6		
20	$16 \ 18 \ 0$	16 19 11	13 7		
	17 0 0	17 1 11	13 8		
	17 2 0	17 3 11	$\begin{array}{ccc}13&9\\13&10\end{array}$		
	17 4 0	$ \begin{array}{ccccccccccccccccccccccccccccccccc$	$\begin{array}{c} 13 & 10 \\ 13 & 11 \end{array}$		
07	$\begin{array}{ccc}17&6&0\\17&8&0\end{array}$	17 9 11	13 11 14 0		
25	$17 \ 10 \ 0$	17 11 11	14 0 14 1		
	17 10 0 0 17 12 0	17 13 11	14 2		
	17 14 0	17 15 11	14 3		
	17 16 0	17 17 11	14 4		
30	17 18 0	17 19 11	14 5		
	18 0 0	18 1 11	14 6		
	$18 \ 2 \ 0$	18 3 11	14 7		
	$18 \ 4 \ 0$	18 5 11	14 8		
	18 6 0	18 7 11	14 9		
35		18 9 11	14 10		
	18 10 0 18 12 0	$\frac{18}{18} \frac{11}{11} \frac{11}{18} \frac{13}{11} \frac{11}{11}$	$\begin{array}{ccc}14&11\\15&0\end{array}$		
	$\begin{array}{rrrr}18&12&0\\18&14&0\end{array}$	18 15 11	15 0 15 1		
	18 14 0 $18 16 0$	18 17 11	15 1 15 2		
40	18 18 0	18 19 11	15 3		
40	$\begin{array}{ccc} 10 & 10 & 0 \\ 19 & 0 & 0 \end{array}$	19 1 11	15 4		
	19 2 0	19 3 11	15 5		
	19 4 0	19 5 11	$15 \ 6$		
	19 6 0	19 7 11	15 7		
45	19 8 0	19 9 11	15 8		
	19 10 0	19 11 11	15 9		
	$19 \ 12 \ 0$	19 13 11	15 10		
	19 14 0	19 15 11	15 11		
	19 16 0	19 17 11	16 0 16 1		
50	19 18 0	19 19 11	16 1 2.		

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2. Where the income from employment earned by an employee in any week is not less than twenty pounds the amounts of Social Services Tax shall be nine-tenths of the sum ascertained by adding to seventeen shillings and ten pence, one penny for each one shilling 5 and eight pence of income from employment in excess of twenty pounds.

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 employment earned by the employee in each 10 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: Thomas Henry Tennant, Government Printer-1940.

[1s. 1d.]

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