## New South Wales.



## ANNO QUINTO

# GEORGII VI REGIS.

## Act No. 8, 1941.

An Act to impose a Social Services Tax in lieu of the tax imposed by the Social Services Tax (Further Provisions) 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, 28th March, 1941.]

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 (Taxation Reduction) Act, 1941." 68937 2.

Social Services Tax (Taxation Reduction).

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) Act, 1939-1941.

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) Act, 1939-1941, 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 (Further Provisions) 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

Levy of Social Services Tax upon

net assess-

able

income.

Construction of Part.

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

Rates of Social Services Tax in certain special cases.

#### Social Services Tax (Taxation Reduction).

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 Social Services dividends or interest referred to in section thirteen of (Management) the Social Services Tax (Management) Act, 1939-1941, the rate of Social Services Tax (Management) Act, 1939-1941, 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, one thousand nine hundred and Services Tax on forty, or such other period as has, prior to the commence- incomes of ment of this Act, been or may, after such commencement, companies. 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 (Taxation Reduction).

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, the Social Services Tax Act, 1940, or the Social Services Tax (Further Provisions) Act, 1940, 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 seven and one-half per centum.

Reduction of rates and amounts of tax.

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

Social Services Tax (Taxation Reduction).

#### 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) Act, 1939-1941.

12. There shall, on and after the first day of April, Levy of one thousand nine hundred and forty-one, be charged, Social Services 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) Act, employment. 1939-1941, 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 (Further Provisions) 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 April, 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.

#### 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;

Three and three-quarter pence in each pound of the first one hundred pounds of the net assessable income;

FIRST

tax.

Sec. 5.

Social Services Tax (Taxation Reduction).

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;
- Five and three-quarter 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;
- Six and three-quarter 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.

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

- (e) where the net assessable income exceeds one thousand and forty pounds;
- 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;
- Three and three-quarter 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;
- (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;

Eleven pence in each pound of the net assessable income;

Five and three-quarter 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 FJRST

(b) if the amount of the income from employment

#### 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;

- Six and three-quarter 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 emvloyment and two undred 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;
- (1) 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 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 W--1-1-

he income from employm	ient 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	0 9
$3 \ 2 \ 0$	3 3 11	0 11
3 4 0	3 5 11	1 0
3 6 0	3 7 11	1 1
3 8 0	3 9 11	$1 \ 3$
3 10 0	3 11 11	14
3 12 0	3 13 11	$1 \ 5$
3 14 0	3 15 11	1 6
3 16 0	3 17 11	1 7
3 18 0	3 19 11	1 8
4 0 0	4 1 11	1 9
4 2 0	4 3 11	1 11
4 4 0	4 5 11	2 1
4 6 0	4 7 11	$2 \ 3$
4 8 0	4 9 11	2 4
4 10 0	4 11 11	2 6
4 12 0	4 13 11	27
4 14 0	4 15 11	
4 16 0	4 17 11	$ \begin{array}{ccc} 2 & 9 \\ 2 & 10 \end{array} $
4 18 0	4 19 11	3 0
5 0 0	5 1 11	3 1
5 2 0	5 3 11	3 3
$5 \ 4 \ 0$	5 5 11	3 4
5 6 0	5 7 11	3 5
5 8 0	5 9 11	3 6
5 10 0	5 11 11	3 7
$5\ 12\ 0$	5 13 11	3 8
5 14 0	5 15 11	3 9
5 16 0	5 17 11	3 10
5 18 0	5 19 11	3 11
600	6 1 11	4 0
$6\ 2\ 0$	6 3 11	4 1
$6 \ 4 \ 0$	6 5 11	4 2
6 6 0	6 7 11	4 3
6 8 0	6 9 11	4 4
6 10 0	6 11 11	4 5
6 12 0	6 15 11	4 6
6 16 0	6 17 11	4 7
6 18 0	6 19 11	4 8
7 0 0	7 1 11	4 9
MARES		SECOND

12

Sec. 12.

## Social Services Tax (Taxation Reduction).

If the income from employn in any week—	Weekly amounts of Social	
Amounts to or exceeds—	But does not exceed—	Services Tax.
£ s. d.	£ s. d.	s. d.
7 2 0	7 3 11	4 10
7 4 0	7 5 11	4 11
7 6 0	7 7 11	5 0
7 8 0	7 9 11	5 1
7 10 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	5 2 5 3
$   \begin{array}{ccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccc} 7 & 15 & 11 \\ 7 & 17 & 11 \end{array}$	$5  3 \\ 5  4$
$\begin{array}{ccc} 7 & 16 & 0 \\ 7 & 18 & 0 \end{array}$	$\begin{array}{cccc} 7 & 17 & 11 \\ 7 & 19 & 11 \end{array}$	5 4 5 5
8 0 0	8 1 11	5 6
8 2 0	8 3 11	5 7
8 4 0	8 5 11	5 8
8 6 0	8 7 11	5 9
8 8 0	8 11 11	5 10
$8\ 12\ 0$	8 13 11	5 11
8 14 0	8 15 11	6 0
8 16 0	8 17 11	6 1
8 18 0	8 19 11	6 2
9 0 0	$\begin{array}{ccc}9&1&11\\9&3&11\end{array}$	$\begin{array}{ccc} 6 & 3 \\ 6 & 4 \end{array}$
$\begin{array}{ccc}9&2&0\\9&4&0\end{array}$	$\begin{array}{cccc} 9 & 3 & 11 \\ 9 & 5 & 11 \end{array}$	6 5
$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	9 9 11	6 6
9 10 0	9 11 11	6 7
9 12 0	9 13 11	6 8
9 14 0	9 15 11	6 9
9 16 0	9 17 11	6 10
9 18 0	9 19 11	6 11
10 0 0	$10 \ 1 \ 11$	7 0
$10 \ 2 \ 0$	10 3 11	71
10 4 0	10 7 11	7 2
10 8 0	10 9 11	$\begin{array}{ccc} 7 & 3 \\ 7 & 4 \end{array}$
10 10 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	7 5
$\begin{array}{rrrr} 10 \ 12 & 0 \\ 10 \ 14 & 0 \end{array}$	$10 15 11 \\ 10 15 11$	7 6
$10 14 0 \\ 10 16 0$	$10 13 11 \\ 10 17 11$	$\begin{array}{c} \cdot & 0 \\ 7 & 7 \end{array}$
10 18 0	10 19 11	7 8
10 10 0	11 1 11	7 9
11 $2$ $0$	11 5 11	7 10
11 6 0	11 7 11	7 11
11 8 0	11 9 11	8 0
11 10 0	11 11 11	8 1
$11 \ 12 \ 0$	11 15 11	8 2
11 16 0	11 17 11	8 3
11 18 0	11 19 11	8 4 SECOND
		SECOND

## SECOND SCHEDULE—continued.

#### SECOND SCHEDULE—continued. If the income from employment earned Weekly in any week— amounts of Social Amounts to on But does not Services Term

y week-		amounts of Social
Amounts to or	But does not	Services Tax.
exceeds-	exceed—	
£ s. d.	£ s. d.	s. d.
$12 \ 0 \ 0$	12 1 11	8 5
$12 \ 2 \ 0$	12 3 11	8 6
$12 \ 4 \ 0$	12 5 11	8 7
$12 \ 6 \ 0$	12 7 11	88
12 8 0	12 9 11	8 9
12 10 0	12 13 11	8 10
$12 \ 14 \ 0$	12 15 11	8 11
$12 \ 16 \ 0$	12 17 11	9 0
12 18 0	12 19 11	9 1
13 0 0	13 1 11	9 2
13 2 0	13 3 11	9 3
13 4 0	13 5 11	9 4
13 6 0	13 7 11	9 5
13 8 0	13 11 11	96
13 12 0	13 13 11	9 7
13 14 0	13 15 11	98
13 16 0	13 17 11	99
13 18 0	13 19 11 11 13 13 19 11	9 10
13 10 0 14 0 0	$13 13 11 \\ 14 1 11$	9 11
$\begin{array}{cccc} 14 & 0 & 0 \\ 14 & 2 & 0 \end{array}$	$\begin{array}{c} 14 \\ 14 \\ 3 \\ 11 \end{array}$	10 0
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	14 5 11 14 5 11	10  0 10  1
$\begin{array}{cccc} 14 & 4 & 0 \\ 14 & 6 & 0 \end{array}$	$\begin{array}{c} 14 \\ 14 \\ 9 \\ 11 \end{array}$	10 1 10 2
14 10 0	$14 \ 11 \ 11$	10  2 10  3
14 10 0 0 14 12 0	14 11 11 11 11 14 13 11	10  3 10  4
14 12 0 14 14 0	14 15 11 14 15 11	10 4 10 5
$14 14 0 \\ 14 16 0$	$14 15 11 \\ 14 17 11$	
14 10 0 14 18 0	$14 17 11 \\ 14 19 11$	$\begin{array}{ccc} 10 & 6 \\ 10 & 7 \end{array}$
	$14 19 11 \\ 15 1 11$	
		10 8
15 2 0		10 9
15 4 0	15 7 11	10 10
15 8 0	15 9 11	10 11
15 10 0	15 11 11	11 0
15 12 0	15 13 11	11 1
15 14 0	15 17 11	11 2
15 18 0	15 19 11	11 3
16 0 0	16 1 11	11 4
16 2 0	16 3 11	11 5
16 4 0	16 5 11	11 6
16 6 0	16 7 11	11 7
16 8 0	16 9 11	11 8
16 10 0	16 11 11	11 9
16 12 0	16 15 11	11 10
16 16 0	16 17 11	11 11
16 18 0	16 19 11	12 0
		SECOND

SECOND

SECOND SOILED OLL commune.				
If the income from en	mployment ea		Weekly	
in any week—		aı	nounts of Social	
Amounts	to or Bu	t does not	Services Tax.	
exceeds	ex	ceed—		
£ s.	d. £	s. d.	s. d.	
17 0	0 17		12 1	
17 2	0 17		12 2	
17 4	0 17		12 3	
17 6	0 17		12 4	
17 8	0 17		12 5	
17 10	0 17		12 6	
17 14	0 17		12 7	
17 16	0 17		12 8	
17 18	0 17		$\begin{array}{ccc} 12 & 0 \\ 12 & 9 \end{array}$	
18 0	0 18		12 10	
$18  ext{ } 2$	0 18		$12 10 \\ 12 11$	
18 4	0 18		13 0*	
18 6	0 18			
18 8				
$10 \ 0 \ 18 \ 12$			13 2	
		13 11	13 3	
18 14		15 11	13 4	
18 16	0 18		13 5	
18 18		19 11	13 6	
19 0	0 19		13 7	
19 2	0 19		13 8	
19 4	0 19		13 9	
19 6	0 19		13 10	
19 10	0 19		13 11	
19 12	0 19		14 0	
19 14	0 19	15 11	14 1	
19 16	0 19	19 11	14 2	

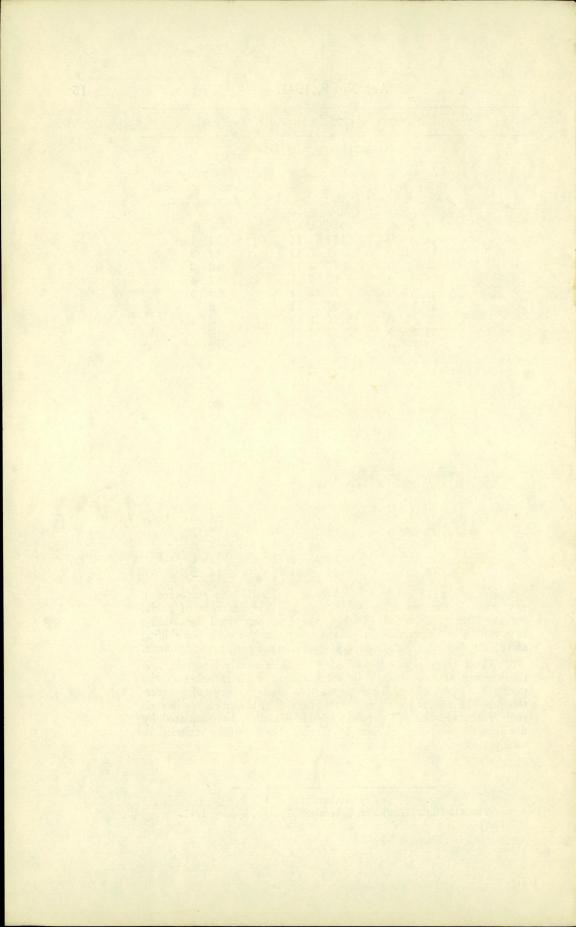
SECOND SCHEDULE-continued.

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 four-fifths 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.

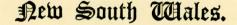
By Authority:

THOMAS HENRY TENNANT, Government Printer, Sydney, 1941. [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, 27 March, 1941.





ANNO QUINTO

# GEORGII VI REGIS.

## Act No. 8, 1941.

An Act to impose a Social Services Tax in lieu of the tax imposed by the Social Services Tax (Further Provisions) 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, 28th March, 1941.]

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

#### PART I.

#### PRELIMINARY.

1. This Act may be cited as the "Social Services short title. Tax (Taxation Reduction) Act, 1941."

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 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) Act, 1939-1941.

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) Act, 1939-1941, 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 (Further Provisions) 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

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 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 Act, the Social Services Tax (Management) Act, 1939-1941, 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  $\frac{\text{Social}}{\text{Services}}$  the thirtieth day of June, one thousand nine hundred and  $\frac{\text{Tax on}}{\text{Tax on}}$  forty, or such other period as has, prior to the commence-incomes of companies. 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, the Social Services Tax Act, 1940, or the Social Services Tax (Further Provisions) Act, 1940, 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 seven and one-half per centum.

Reduction of rates and amounts of tax.

PART

#### Social Services Tax (Taxation Reduction).

#### 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) Act, 1939-1941.

12. There shall, on and after the first day of April, 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) Act, employment. 1939-1941, 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 (Further Provisions) 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 April, 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.

Sec. 5.

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;

Three and three-quarter pence in each pound of the first one hundred pounds of the net assessable income;

FIRST

Social Services Tax (Taxation Reduction).

## 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;
- Five and three-quarter 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;
- Six and three-quarter 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;

Social Services Tax (Taxation Reduction).

#### 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 exceeds one thousand and forty pounds;
- 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;

Three and three-quarter 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;
- Five and three-quarter 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;
- (b) if the amount of the T income from employment

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; 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;

(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; Six and three-quarter 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 emvloyment and two undred pounds; FIRST

#### FIRST SCHEDULE—continued.

#### PART II—continued.

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

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 :---

mounts of social services 10		
If the income from employn	ment earned	Weekly
III ally 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	0 9
$3 \ 2 \ 0$	3 3 11	0 11
3 4 0	3 5 11	1 0
3 6 0	3 7 11	1 1
3 8 0	3 9 11	1 3
3 10 0	3 11 11	1 4
3 12 0	3 13 11	1 5
3 14 0	3 15 11	1 6
3 16 0	3 17 11	1 7
3 18 0	3 19 11	1 8
4 0 0	4 1 11	1 9
	4 3 11	1 11
	4 5 11	2 1
4 6 0	4 7 11	$\frac{1}{2}$ $\frac{1}{3}$
4 8 0	4 9 11	
4 10 0	4 11 11	
4 12 0	4 13 11	$\frac{1}{2}$ 7
4 14 0	4 15 11	
4 16 0	4 17 11	$     \begin{array}{cccc}       2 & 6 \\       2 & 7 \\       2 & 9 \\       2 & 10 \\       3 & 0     \end{array} $
4 18 0	4 19 11	
5 0 0	5 1 11	$\begin{array}{c} 3 & 0 \\ 3 & 1 \end{array}$
$5 \ 0 \ 0 \ 5 \ 2 \ 0$	5 3 11 5 3 11	3 3
$5 \ 2 \ 0 \\ 5 \ 4 \ 0$	5 5 11 5 5 11	3 4
5 + 0 5 6 0	5 5 11 5 7 11	34 35
	$5 7 11 \\ 5 9 11$	$\begin{array}{c} 3 & 5 \\ 3 & 6 \end{array}$
5 10 0		3 7
5 12 0	5 13 11	3 8
5 14 0	5 15 11	3 9
5 16 0	5 17 11	3 10
5 18 0	5 19 11	3 11
6 0 0	6 1 11	4 0
6 2 0	6 3 11	4 1
$6 \ 4 \ 0$	6 5 11	4 2
6 6 0	6 7 11	4 3
6 8 0	6 9 11	4 4
$6 \ 10 \ 0$	6 11 11	4 5
6 12 0	6 15 11	4 6
6 16 0	6 17 11	4 7
6 18 0	6 19 11	4 8
7 0 0	7 1 11	4 9

SECOND

## Social Services Tax (Taxation Reduction).

## SECOND SCHEDULE—continued.

.

If the income from e		nent earned	Weekly
in any week—			amounts of Social
Amounts	s to or	But does not	Services Tax.
exceed	.s—	exceed—	
£ s.	d.	£ s. d.	s. d.
7 2	0	7 3 11	4 10
7 4	0	7 5 11	4 11
7 6	0	7 7 11	5 0
7 8	0	7 9 11	5 1
7 10	0	7 13 11	$5^{-}2$
7 14	0	7 15 11	5 3
7 16	0	7 17 11	5 4
7 18	0	7 19 11	5 5
8 0	0	8 1 11	5 6
8 2	0	8 3 11	5 7
8 4	0	8 5 11	5 8
8 6	0	8 7 11	5 9
8 8	0	8 11 11	5 10
8 12	0	8 13 11	5 11
8 14		8 15 11	6 0
8 16	0	8 17 11	6 1
8 18	0	8 19 11	6 2
9 0		9 1 11	6 3
9 2	0	9 3 11	6 4
9 4	0	9 5 11	6 5
9 6	0	9 9 11	6 6
9 10	0	9 11 11	6 7
9 12	0	9 13 11	6 8
9 14	0	9 15 11	6 9
9 16		9 17 11	6 10
9 18	0	9 19 11	6 11
10 0		10 1 11	7 0
$10 \ 2$	-	$10 \ 3 \ 11$	7 1
10 4		$10 \ 7 \ 11$	7 2
10 8	-	10 9 11	7 3
10 10		10 11 11	7 4
$10 \ 12$		10 13 11	7 5
10 14		$10 \ 15 \ 11$	7 6
10 16	0	10 17 11	77
10 18	0	10 19 11	7 8
11 0		11 1 11	79
11 $2$	0	11 5 11	7 10
11 6	0	11 7 11	7 11
11 8	0	11 9 11	8 0
11 10	0	11 11 11	8 1
11 12	0	11 15 11	8 2
11 16	0	11 17 11	8 3
11 18	0	11 19 11	8 4
			SECOND

Social Services Tax (Taxation Reduction).

#### SECOND SCHEDULE-continued. If the income from employment earned Weekly amounts of Social in any week-But does not Services Tax. Amounts to or exceedexceeds-£ s. d. £ s. d. s. d. $12 \ 0 \ 0$ 1 11 12 3 11 5 11 7 11 12 9 11 12 13 11 12 10 8 10 12 14 12 15 11 8 11 12 16 12 17 11 12 19 11 12 18 13 0 13 1 11 13 2 13 3 11 13 5 11 13 7 11 13 11 11 13 13 11 13 12 13 15 11 13 14 13 17 11 13 16 13 18 13 19 11 9 10 1 11 9 11 3 11 10 0 5 11 9 11 14 10 14 11 11 14 12 14 13 11 14 14 14 15 11 14 16 14 17 11 14 19 11 14 18 1 11 15 3 11 7 11 10 10 15 9 11 10 11 11 0 15 10 15 11 11 15 13 11 15 12 15 17 11 15 14 15 18 15 19 11 1 11 3 11 5 11 7 11 9 11 16 10 16 11 11 11 9 11 10 16 12 16 15 11 16 17 11 11 11 16 16 16 18 16 19 11 12 0

SECOND

#### Social Services Tax (Taxation Reduction).

#### 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.		
17 0 0	17 1 11	12 1		
$17 \ 2 \ 0$	$17 \ 3 \ 11$	$12 \ 2$		
17 4 0	17 5 11	$12 \ 3$		
$17 \ 6 \ 0$	17 7 11	12 4		
17 8 0	17 9 11	$12 \ 5$		
17 10 0	$17 \ 13 \ 11$	12 6		
$17 \ 14 \ 0$	$17 \ 15 \ 11$	12 7		
$17 \ 16 \ 0$	17 17 11	$12 \ 8$		
17 18 0	$17 \ 19 \ 11$	12 9		
18 0 0	18 1 11	12  10		
$18 \ 2 \ 0$	$18 \ 3 \ 11$	12  11		
$18 \ 4 \ 0$	18 5 11	$13 \ 0$		
$18 \ 6 \ 0$	18 7 11	$13 \ 1$		
$18 \ 8 \ 0$	18 11 11	$13 \ 2$		
$18 \ 12 \ 0$	$18 \ 13 \ 11$	$13 \ 3$		
$18 \ 14 \ 0$	18 15 11	$13 \ 4$		
$18 \ 16 \ 0$	18 17 11	$13 \ 5$		
$18 \ 18 \ 0$	18 19 11	$13 \ 6$		
$19 \ 0 \ 0$	19 1 11	13 7		
$19 \ 2 \ 0$	$19 \ 3 \ 11$	13 8		
$19 \ 4 \ 0$	19 5 11	$13 \ 9$		
$19 \ 6 \ 0$	19 9 11	13 10		
$19 \ 10 \ 0$	19 11 11	13 11		
$19 \ 12 \ 0$	$19 \ 13 \ 11$	$14 \ 0$		
$19 \ 14 \ 0$	$19 \ 15 \ 11$	14 1		
$\cdot$ 19 16 0	$19 \ 19 \ 11$	$14 \ 2$		

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 four-fifths 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.

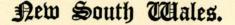
WAKEHURST, Governor.

Government House,

Sydney, 28th March, 1941.

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, 19 March, 1941.





ANNO QUINTO

### GEORGII VI REGIS.

## Act No. , 1941.

An Act to impose a Social Services Tax in lieu of the tax imposed by the Social Services Tax (Further Provisions) 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.

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 "Social Services short title. Tax (Taxation Reduction) Act, 1941." 66301 474-

2.

	Social Services Tax (Taxation Reduction).	
-	2. This Act is divided into Parts as follows :	Division
	PART I.—PRELIMINARY—83. 1, 2.	into Parts.
3	PART II.—Social Services Tax upon Net Assess-	
	ABLE INCOME-ss. 3-10.	
5	PART III.—Social Services Tax upon Income from	
	EMPLOYMENT-38. 11-13.	
	SCHEDULES.	
	a contraction	

## 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) Act, 1939-1941. of Part. 4. There shall be charged, levied, collected and paid Lovy of for the use of His Majesty and for the credit of the Services Social Services Fund, under the provisions of the Social Tax upon
- 15 Services Tax (Management) Act, 1939-1941, and the able 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 (Further Provisions) Act, 20 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 Rates of every person other than a company during the year of Social income ended on the thirtieth day of June, one thousand Tax on

25 nine hundred and forty, or such other period as has, incomes of persons 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

30 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 nates 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.

35 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

2

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 Rate of Social date of the commencement of this Act by every person services Tax 20 (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) Act, 1939-1941, the section of Section Company of Section 1939-1941, 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 ment of this Act, been or may, after such commencement, companies. 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 act not to been charged at the rates provided by the Special Income apply in and Wages Tax Act, 1938, or Social Services Tax has been cases.

10 charged at the rates provided by the Social Services Tax Act, 1939, the Social Services Tax Act, 1940, or the Social Services Tax (Further Provisions) Act, 1940, upon income derived after the year of income ended on the thirtieth day of June, one thousand nine hundred and

15 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—

20

25

(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.

**30 10.** (1) The rates of tax provided in this Part of this Reduction of rates and Act shall be reduced by five-sevenths.

amounts of

PART

(2) The amount which would but for this subsection <sup>tax.</sup> be payable by a person other than a company as tax upon net assessable income derived by him shall, in any case

35 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 seven and one-half per centum.

## 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) Act, 1939-1941.

12. There shall, on and after the first day of April, 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 for the credit of the Social Services Fund under the income from provisions of the Social Services Tax (Management) Act,

10 1939-1941, 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 (Further Provisions) Act, 1940, Social

15 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 April,

20 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

25 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 rates and 30 Part of this Act shall be reduced by five-sevenths.

amounts of tax.

#### FIRST SCHEDULE.

Net Assessable Income.

#### PART I.

Where, during the year of income referred to in section five of this 35 Act, the person derived no income from employment-

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

Three and three-quarter pence in each pound of the first one hundred pounds of the net assessable income;

FIRST

Sec. 5.

employment.

S.

	Social Services Tax (Taxat	ion Reduction).
-	FIRST SCHEDULE—	THE THE THEFT
	PART I-continue	-7258-7687-78.
	IART I-continue	Ten pence in each pound
5		of the next one hun- dred pounds of the net assessable in-
	•	come; Eleven pence in each
Q		pound of the bal- ance of the net as- sessable income;
	(b) where the net assessable income exceeds two hundred and eighteen pounds and does not	Five and three-quarter pence in each pound of the first one hun-
5	exceed two hundred and sixty pounds;	dred pounds of the net assessable in-
		come; Ten pence in each pound of the next one hun-
0		dred pounds of the net assessable in- come;
		Eleven pence in each pound of the balance
5	(c) where the net assessable income	of the net assessable income; Six and three-quarter
	exceeds two hundred and sixty pounds and does not exceed	pence in each pound of the first one hun-
0	three hundred and twelve pounds;	dred pounds of the net assessable in- come;
		Ten pence in each pound of the next
õ		one hundred pounds of the net assessable income;
		Eleven pence in each pound of the balance of the net assessable
)	(d) where the net assessable income	income; Nine pence in each pound
	exceeds three hundred and twelve pounds and does not	of the first one hun- dred pounds of the
	exceed one thousand and forty pounds;	net assessable in- income; Ten pence in each pound
		of the next one hun- dred pounds of the
		net assessable in-

come; FIRST

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	Social Services Tax (Taxatio	n Reduction).
	FIRST SCHEDULE—con	
	PART I-continued.	CE E FE LE DON :
5	FART I—commune	Eleven pence in each pound of the balance of the net assessable income;
0	(e) where the net assessable income exceeds one thousand and forty pounds;	Nine pence in each pound in respect of one hundred pounds of the net assessable income; Eleven pence in each pound in respect of
5	•	nine hundred pounds of the net assessable income; One shilling in each pound of the bal- ance of the net as- sessable income.
0	Part II.	And there i will be
<b>A</b> d 25	<ul> <li>Where, during the year of income referrence, the person also derived income from (1) where the sum of income from employment and net assessable income does not exceed two hundred and eighteen pounds; then—</li> </ul>	employment—
30	(a) if the amount of the in- come from employment is less than one hundred pounds;	Three and three-quarter pence in each pound of so much of the net assessable income as equals the differ- ence between the
35		income from em- ployment and one hundred pounds; Ten pence in each pound of so much of the
40		remainder of the net assessable income as does not exceed one hundred pounds;
<b>1</b> 5		Eleven pence in each pound of the bal- ance of the net as- sessable income;

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	Social Services Tax (Taxation Reduction).								
	FIRST SCHEDULE—continued.								
	PART II—continued.								
5	(b) if the amount of the in- come 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 em- ployment and two hundred pounds;							
10		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	(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—								
25	(a) if the amount of the in- come from employment is less than one hundred pounds;	Five and three-quarter 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							
40		hundred pounds; Eleven pence in each pound of the balance of the net assessable income;							
45	(b) if the amount of the income from employment	Ten pence in each pound of so much of the FIRST							

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	FIRST SCHEDULE—co	
	PART II—continued	l.
5	is equal to or exceeds one hundred pounds and is less than two hundred pounds;	net assessable in- come as equals the difference between the income from <b>e</b> m- ployment and two hundred pounds;
)	(c) if the amount of the in-	Eleven pence in each pound of the bal- ance of the net as- sessable income; Eleven pence in each
;	come from employment is equal to or exceeds two hundred pounds;	pound of the net assessable income;
	(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—	
	<ul> <li>(a) if the amount of the income from employment is less than one hundred pounds;</li> </ul>	Six and three-quarter 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
		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
	(b) if the amount of the income	income; Ten pence in each pound
	from employment is equal to or exceeds one hundred pounds and is less than two hundred neuroda:	of so much of the net assessable in- come as equals the
	hundred pounds;	difference between the income from em- ployment and two
		hundred pounds; FIRST

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#### FIRST SCHEDULE—continued.

PART II—continued.

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

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- (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;

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

assessable income;

- . 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

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	Social Services Tax (Taxation Reduction).
	FIRST SCHEDULE—continued.
	PART II—continued.
5	<ul> <li>(c) if the amount of the in- come from employment pound of the net is equal to or exceeds assessable income; two hundred pounds;</li> <li>(5) where the sum of income from employment and net assessable</li> </ul>
10	income exceeds one thousand and forty pounds, then— (a) if the amount of the in- come from employment pound of so much is less than one hundred of the net assessable
15	pounds; income as equals the difference be- tween the income from employment and one hundred pounds;
20	Eleven pence in each pound of so much of the remainder of the net assessable in- come as does not
25	exceed nine hundred pounds; One shilling in each pound of the bal- ance of the net as- sessable income;
30	(b) if the amount of the in- come from employment is equal to or exceeds one hundred pounds and is come as equals the
35	less than one thousand difference between pounds; the income from em- ployment and one thousand pounds; One shilling in each
40	pound of the bal- ance of the net as- sessable income;
45	(c) if the amount of the in- come from employment is equal to or exceeds one thousand pounds;

SECOND

# 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 :---

Ift	he income from	n employ	ment earned	Weekly
	in any week-			amounts of Social
	Amou	nts to or	But does not	Services Tax.
	exce	eeds-	exceed-	
10	£	s. d.	£ s. d.	s. d.
	3	0 1	3 1 11	09
	3	2 0	3 3 11	0 11
	3	4 0	3 5 11	1 0
	3	6 0	3 7 11	1 1
15	3	8 0	3 9 11	$1 \ 3$
	3	10 0	3 11 11	14
	3	12 0	3 13 11	1 5
	3	14 0	3 15 11	1 6
	3	16 0	3 17 11	1 7
20	3	18 0	3 19 11	1 8
	4	0 0	4 1 11	$1 \ 9$
	4	$2 \ 0$	4 3 11	1 11
	4	4 0	4 5 11	$2 \ 1$
	4	6 0	4 7 11	$2 \ 3$
25	4	8 0	4 9 11	2 4
	4	10 0	4 11 11	2 6
	4	12 0	4 13 11	2 7
	4	14 0	4 15 11	2 9
	4	16 0	4 17 11	2 10
30	4	18 0	4 19 11	3 0
	5	0 0	5 1 11	3 1
	5	2 0	5 3 11	3 3
	5	4 0	5 5 11	3 4
	5	6 0	5 7 11	3 5
35	5	8 0	5 9 11	3 6
	5	10 0	5 11 11	3 7
	5	12 0	5 13 11	3 8
	5	14 0	5 15 11	3 9
	5	16 0	5 17 11	3 10
40	5	18 0	5 19 11	3 11
	6	0 0	6 1 11	4 0
	6	2 0	6 3 11	4 1
	6		6 5 11	4 2
	6		6 7 11	4 3
45	6		6 9 11	4 4
	6		6 11 11	4 5
	6		6 15 11	4 6
	6		6 17 11	4 7
	6		6 19 11	4 8
50	7	0 0	7 1 11	4 9 GEGOND

SECOND

Act No. , 1941.

# Social Services Tax (Taxation Reduction).

## SECOND SCHEDULE—continued.

SECOND SCHEDULE—commune.					
	If the income from employm	Weekly			
	in any week-		amounts of Social		
	Amounts to or	But does not	Services Tax.		
5	exceeds-	exceed-			
	£ s. d.	£ s. d.	s. d.		
	7 2 0	7 3 11	4 10		
	7 4 0	7 5 11	4 11		
	760	7 7 11	5 0		
10	7 8 0	7 9 11	5 1		
10	7 10 0	7 13 11	5 2		
	7 14 0	7 15 11	5 3		
	7 16 0	7 17 11	5 4		
	7 18 0	7 19 11	5 5		
15	8 0 0	8 1 11	5 6		
10	8 2 0	8 3 11	5 7		
	8 4 0	8 5 11	5 8		
	8 6 0	8 7 11	5 9		
	8 8 0	8 11 11	5 10		
20	8 12 0	8 13 11	5 11		
	8 14 0	8 15 11	6 0		
	8 16 0	8 17 11	6 1		
	8 18 0	8 19 11	6 2		
	900	9 1 11	6 3		
25	9 2 0	9 3 11	6 4		
	940	9 5 11	6 5		
	960	9 9 11	6 6		
	9 10 0	9 11 11	6 7		
	9 12 0	9 13 11	6 8		
30	9 14 0	9 15 11	6 9		
	9 16 0	9 17 11	6 10		
	9 18 0	9 19 11	6 11		
	10 0 0	10 1 11	7 0		
	10 $2$ $0$	10 3 11	7 1		
35	$10 \ 4 \ 0$	10 7 11	7 2		
	10 8 0	10 9 11	7 3		
	10 10 0	10 11 11	74		
	$10 \ 12 \ 0$	10 13 11	7 5		
	10 14 0	10 15 11	7 6		
40	$10 \ 16 \ 0$	10 17 11	77		
	10 18 0	10 19 11	78		
	11 0 0	11 1 11	7 9		
	11 2 0	11 5 11	7 10		
	11 6 0	11 7 11	7 11		
45	11 8 0	11 9 11	8 0		
	11 10 0	11 11 11	8 1		
	11 12 0	11 15 11	8 2		
	11 16 0	11 17 11	8 3		
	11 18 0	11 19 11	8 4		
			SECOND		

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Act No. , 1941.

_	Social Services T	ax (Taxation	Reduction).					
	SECOND SCHEDULE—continuea.							
	If the income from employme	ent earned	Weekly					
	in any week— Amounts to or	But does not	amounts of Social Services Tax.					
5	exceeds—	exceed—	Services Tax.					
	£ s. d.	£ s. d.	s. d.					
	12 0 0	12 1 11						
	12  2  0	12 3 11	8 6					
10	12 4 0	12 5 11	8 7					
10	12 6 0	12 7 11	8 8					
	$\begin{array}{cccc} 12 & 8 & 0 \\ 12 & 10 & 0 \end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	8 9 8 10					
	12 10 0 0 12 14 0	12 15 11	8 11					
	12 16 0	12 17 11	9 0					
15	12 18 0	12 19 11						
	13 0 0	13 1 11	9 2					
	$\begin{array}{cccc} 13 & 2 & 0 \\ 19 & 4 & 0 \end{array}$	13 3 11	9 3					
	$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	9 4					
20	$\begin{array}{cccc} 13 & 0 & 0 \\ 13 & 8 & 0 \end{array}$	13 11 11	9 1 9 2 9 3 9 4 9 5 9 6 9 7 9 8					
	13 12 0	13 13 11	9 7					
	13 14 0	13 15 11						
	13 16 0	13 17 11	9 9					
05	13 18 0	13 19 11	9 10					
25		14 1 11	9 11					
	$\begin{array}{cccc} 14 & 2 & 0 \\ 14 & 4 & 0 \end{array}$	$\begin{array}{ccc}14&3&11\\14&5&11\end{array}$	10 0 10 1					
	$14 \ 4 \ 0 \ 14 \ 6 \ 0$	14 9 11	$\begin{array}{ccc} 10 & 1 \\ 10 & 2 \end{array}$					
	14 10 0	14 11 11	10 3					
30	14 12 0	14 13 11	10 4					
	14 14 0	14 15 11	10 5					
	14 16 0	14 17 11	10 6					
	14 18 0	14 19 11	10 7					
35	$\begin{array}{cccc} 15 & 0 & 0 \\ 15 & 2 & 0 \end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{ccc}10&8\\10&9\end{array}$					
	$15 \frac{1}{4} 0$	15 7 11	10 10					
	15 8 0	15 9 11	10 11					
	15 10 0	15 11 11	11 0					
	<b>15 12</b> 0	15 13 11	11 1					
<b>10</b>	15 14 0	15 17 11	11 2					
		15 19 11	11 3					
	$\begin{array}{ccc} 16 & 0 & 0 \\ 16 & 2 & 0 \end{array}$	$\begin{array}{cccc}16&1&11\\16&3&11\end{array}$	$\begin{array}{ccc} 11 & 4 \\ 11 & 5 \end{array}$					
	$\begin{array}{ccc} 16 & 2 & 0 \\ 16 & 4 & 0 \end{array}$	16 5 11 16 5 11	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$					
45		16 7 11	11 7					
	16 8 0	16 9 11	11 8					
	16 10 0	16 11 11	11 9					
	16 12 0	16 15 11	11 10					
50		16 17 11	11 11					
50	16 18 0	16 19 11	12 0 SECOND					

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## SECOND SCHEDULE—continued.

	If the income from en	nnlow	ment earned	Wo	ekly
	in any week-		of Social		
	Amounts	to or	But does not	Service	
5	exceeds		exceed—	001,100	os rua.
U			£ s. d.	g	d.
	17  0	0	17 1 11	12	1
	17 $2$	0	17 3 11	12	2
	17 4	0	17 5 11	12	3
10	17 6	0	17 7 11	12	4
10	17 8	0	17 9 11	12	5
	17 10	0	17 13 11	12	6
	17 14	Ő	17 15 11	12	7
	17 16	õ	17 17 11	12	8
15	17 18	0	17 19 11	12	9
10	18 0	0	18 1 11	12	-
	18 2	Ő	18 3 11		11
	18 4	0	18 5 11	13	0
	18 6	Õ	18 7 11	13	1
20	18 8	0	18 11 11	13	2
	18 12	0	18 13 11	13	3
	18 14	Ő	18 15 11	13	4
	18 16	0	18 17 11	13	5
	18 18	Õ	18 19 11	13	6
25	19 0	Õ	19 1 11	13	7
-0	19 2	Ő	19 3 11	13	8
	19 4	Õ	19 5 11	13	9
	19 6	0	19 9 11	13	
	19 10	0	19 11 11		11
30	19 12	0	19 13 11	14	0
00	19 14	0	19 15 11	14	1
	19 16	0	19 19 11	14	2
	-0 -0				The state of the second

2. Where the income from employment earned by an employee in any week is not less than twenty pounds the amounts of Social 35 Services Tax shall be four-fifths 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 40 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.

[1s. 1d.]

Sydney: Thomas Henry Tennant, Government Printer-1941.

