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, 21 September, 1939.

New South Wales.



ANNO TERTIO

GEORGII VI REGIS.

Act No. , 1939.

An Act to impose a Social Services Tax; 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 the same, as follows:—

PART I.

PRELIMINARY.

1. (1) This Act may be cited as the "Social Services Short title and commencement.

0 (2) This Act shall commence upon the date of commencement of the Social Services Tax (Management) Act, 1939.

23163 267-

2.

Division into Parts.

Social Services Tax.

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 ō 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 of Part. Social Services Tax (Management) Act, 1939.

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

- 15 Services Tax (Management) Act, 1939, and the regula-net assesstions thereunder, and subject to the exemptions in income. that Act contained, and to the provisions of section ten of this Act, Social Services Tax at the respective rates in this Part of this Act provided.
 - 20 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 nine hundred and thirty-nine, or such other period as incomes of has, prior to the commencement of this Act, been or may, other than

25 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 Rates of a person is about to leave this State and the estate or Social person has derived net assessable income after the close Tax in of the year of income ended on the thirtieth day of June, certain

one

one thousand nine hundred and thirty-nine, and an assessment of Social Services Tax becomes necessary before the commencement of an Act fixing the rate of Social Services Tax in respect of net assessable income derived 5 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 10 of the year of income ended on the thirtieth day of June. one thousand nine hundred and thirty-nine, 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
- 15 the commencement of an Act fixing the rate 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 20 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 Social Services 25 dividends or interest referred to in section thirteen of (Management) the Social Services Tax (Management) Act, 1939, 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 Tax on thirty-nine, or such other period as has, prior to the incomes of commencement of this Act, been or may, after such com-

35 mencement, be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof, the rate of a of Social Services Tax shall subject to section ten of this Act be elevenpence and one halfpenny 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 thirty-nine, and an assessment 5 of Social Services Tax becomes necessary, before the commencement of an Act fixing the rate 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 10 shilling in each pound of the net assessable income.
- 9. The provisions of section six and of subsection two sections 6 of section eight of this Act shall not apply in any case in and 8 (2) which prior to the commencement of this Act an assess- in certain ment has been made and Special Income Tax has been 15 charged at the rates provided by section six or subsection two of section eight of the Special Income and Wages Tax Act, 1938.

10. The rates of tax provided in this Part of this Act Reduction shall be reduced by two-thirds.

PART III.

20

SOCIAL SERVICES TAX UPON INCOME FROM EMPLOYMENT.

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

tion of Part.

12. There shall be charged, levied, collected and paid Levy of 25 for the use of His Majesty and for the credit of the Social Social Services Fund under the provisions of the Social Tax upon Services Tax (Management) Act, 1939, and the regula-income from tions thereunder and subject to the exemptions in that Act contained, and to the provisions of section 30 thirteen of this Act, and in lieu of the Wages Tax imposed

imposed by section ten of the Special Income and Wages Tax Act 1938, 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 employ-

- 5 ment derived by every person other than a company during the period commencing on the date of the commencement of this Act, and ending on the thirtieth day of June, one thousand nine hundred and forty, both inclusive, or so derived during such part of the year of
- 10 income ending on the thirtieth day of June, one thousand nine hundred and forty-one, 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, shall determine.
- 13. The rates and amounts of tax provided in this Reduction Part of this Act shall be reduced by two-thirds.

amount.

Sec. 5.

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

Four pence in each pound of the net assessable income;

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

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

30

25

FIRST SCHEDULE-continued.

PART I-continued.

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

10

5

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

20

15

25

30

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

35

40

45

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

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

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

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;

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

Seven 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;

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

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

FIRST SCHEDULE-continued.

PART I-continued.

Ten pence and one halfpenny in cacha pound of the bal-5 ance of the net assessable income; Nine pence in each (g) where the net assessable income pound in respect of exceeds one thousand and forty one hundred pounds 10 pounds: of the net assessable income; Ten pence and one halfaw (5) penny in eachz 15 pound in respect of nine hundreave pounds of the net assessable income; Eleven pence and one halfpenny in each 20 pound of the balance of the net assessable income. PART II.

25 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 one hundred pounds;

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

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

Four pence in each pound of the net as sessable income;

Four 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;

Seven pence in each a pound of the balanance of the net as sessable income.

FIRST

nous

8

04

34

45

40

30

35

FIRST SCHEDULE-continued.

PART II-continued.

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

Seven pence in each pound of the net assessable income;

(3) where the sum of income from employment and net assessable income exceeds one hundred and fifty-six pounds and does 10 not exceed two hundred and eighteen pounds, then-

5

15

20

3)

35

40

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

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

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

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

25

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

(4) 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 rounds;

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;

FIRST SCHEDULE-continued.

PART II-continued.

Ten pence in each pound of so much of the remainder of the net 5 assessable income as does not exceed one hundred pounds; Ten pence and one halfpenny in each 10 pound of the balance of the net assessable income; Ten pence in each (b) if the amount of the inpound of so much come from employment 15 of the net assessable is equal to or exceeds one income as equals hundred pounds and does the difference benot exceed two hundred tween the income pounds; from employment 11 8 C. F. 2) and two hundred pounds; and from a Ten pence and one halfpenny in each pound of the bal-25 ance of the net assessable income; (c) if the amount of the in-Ten pence and one halfpenny in each come from employment pound of the net 30 is equal to or exceeds assessable income; two hundred pounds; (5) where the sum of income from employment and net assessable income exceeds two hundred and sixty pounds and does not 35 exceed three hundred and twelve pounds, then-(a) if the amount of the in-Seven pence in each come from employment is less than one hundred 40 pounds;

45

pound of so much of the net assessable income as equals the difference between the income from employment and one mundred pounds:

FIRST SCHEDULE—continued.

PART II-continued.

| 5 10 | does | Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds; Ten pence and one halfpenny in each pound of the bal- ance of the net as- sessable income; | £ (.; |
|---------|--|---|--------|
| 15 | (b) If the amount of the income from employment desis equal to or exceeds some hundred pounds and elddes not exceed two | Ten pence in each pound of so much of the net assessable income as equals the difference be- | હ |
| 20 | etachundred pounds; | tween the income from employment and two hundred pounds; | 1.5 |
| 25 | ono i daso i doum | Ten pence and one halfpenny in each pound of the balance of the net assessable income; | 6 gs |
| 30 | come from employment is equal to or exceeds two hundred pounds; | Ten pence and one half- penny in each pound of the net assessable income; | 14 |
| £5 | (6) 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— | | v e Çê |
| 40 | (a) if the amount of the in- more come from employment essis less than one hundred pounds; -1971 | Seven pence in each pound of so much of the net assessable income as equals the difference between the income | (1) |
| 45 | eno | tween the income from employment and one hundred pounds; FIRST | (.) |

FIRST SCHEDULE—continued.

PART II—continued.

Ten pence and one halfpenny in each pound of the balance of the net assessable income; (b) if the amount of the in-Ten pence and one come from employment halfpenny in each is equal to or exceeds one pound of the net 10 assessable income; hundred pounds; (7) where the sum of income from employment and net assessable income exceeds one thousand and forty pounds, then-15 GI (a) if the amount of the in-Nine pence in each pound of so much come from employment is less than one hundred of the net assessable income as equals pounds; the difference be-20 tween the income from employment and one hundred pounds; 25 pence and one halfpenny in each pound of so much of the remainder of the net assessable income as does not 30 exceed nine hundred pounds; Eleven pence and onehalfpenny in each pound of the bal-35 ance of the net assessable income; (b) if the amount of the in-Ten pence and one halfpenny in each come from employment is equal to or exceeds pound of so much 40 of the net assessone hundred pounds and ()* able income, as equals the differdoes not exceed one thousand pounds; ence between the 45 income from employment and one 31 thousand pounds:

FIRST SCHEDULE—continued.

PART II-continued.

Eleven pence and one

net

halfpenny in each pound of the bal-5 ance of the assessable income; (e) if the amount of the in-... Eleven pence and one halfpenny in each come from employment, 10 pound of the net is equal to or exceeds assessable income. one thousand pounds;

SECOND SCHEDULE.

Sec. 12.

Income from employment:

1. Where the income from employment earned by an employee in 15 any week is not less than two pounds and is less than twenty pounds the amounts of Social Services Tax shall be as follows:-

| | the amounts of Social Scrie | CB THE SHEET SC | do ronono. | |
|----|--|-----------------|---|-----|
| | If the income from employm | ent earned | Weekly | |
| | in any week- | | amounts of Social | |
| | Amounts to or | But does not | Services Tax. | |
| 20 | exceeds- | exceed— | | |
| | £ s. d. | £ s. d. | s. d. | |
| | | 2 1 11 | 0 10 | |
| | 2 2 0 | 2 3 11 | 0 11 | |
| | $egin{array}{cccccccccccccccccccccccccccccccccccc$ | 2 5 11 | 1 0 | |
| 25 | 2 6 0 | 2 7 11 | 1 1 | |
| | | 2 9 11 | . 1 2 | |
| | 2 10 0 | 2 11 11 | 1 3 | |
| | 2 12 0 | 2 13 11 | 1 4 | |
| | 2 14 0 | 2 15 11 | 1 6 | |
| 30 | | 2 17 11 | 1 7 | |
| | 2 18 0. | 2 19 11 | 1 8 | |
| | . 3 0 0. | 3 1 11 | 1 9 | |
| | $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | 3 3 11 | 1, 11 | |
| | 3 4 0 | 3 5 11 | 2 0 | |
| 35 | 3 6 0 | 3 7 11 | 2 1 | 6.2 |
| | | 3 9 11 | 2 3 | 4.7 |
| | 3 10 0 | 3 11 11 | $egin{array}{cccc} 2 & 3 \\ 2 & 4 \\ 2 & 5 \end{array}$ | |
| | 3 12 0 | 3 13 11 | 2 5 | |
| | 3 14 0 | 3 15 11 | 2 6 2 7 | |
| 40 | 7.74 | 3 17 11 | 2 7 | 4. |
| | 3 18 0 | 3 19 11 | 2 8 | 4. |
| | 4 0 0 | 4 1 11 | 2 9 | |
| | TEAL 4 2 0 | 4 3 11 | 2 11 | |
| | | | SECOND | |

SECOND SCHEDULE—continued.

| | If the income from employmen | t earned | Weskly | |
|----|---|-------------------|--|-----|
| , | in any week- | | amounts of Social | |
| | Amounts to I | But does not | Services Tax, | |
| 5 | or exceeds— | e xceed— | FITT and the | |
| | £ s. d. | £ s. d. | s. d. | • |
| | 4 4 0 | 4 5 11 | 3 1 | |
| | 4 6 0 | 4 7 11 | 3 3 | |
| | 4 8 0 | 4 9 11 | 3 4 | |
| 10 | 4 10 0 | 4 11 11 | 3 6 | |
| | 4 12 0 | 4 13 11 | 3 7 | |
| | 4 14 0 | 4 15 11 | 3 9 | |
| | 4 16 0 4 18 0 | 4 17 11 | 3 10 | |
| 15 | $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | 4 19 11 5 1 11 | 4 0 | |
| 15 | 5 2 0 | 5 3 11 | 4 1 4 3 | 3, |
| | 5 4 0 | 5 5 11 | 4 4 | |
| | 5 6 0 | 5 7 11 | 4 5 | |
| | 5 8 0 | 5 9 11 | 4 6 | |
| 20 | 5 10 0 | 5 11 11 | 4 7 | |
| | 5.12.0 | 5 13 11 | 4 8 | |
| | 5 14 0 | 5 15 11 | 4 9 | |
| | 5 16 0 | 5 17 11 | 4 10 | |
| | 5 18 0 | 5 19 11 | 4 11 | |
| 25 | 6 0 0 | 6 1 11 | 5 0 | |
| | 6 2 0 | 6 3 11 | 5 2 | |
| | 6 4 0 | 6 5 11 | 5 .3 | |
| | 6 . 6 . 0 | 6 7 11 | 5 4 | |
| | 6 8 0 | 6 9 11 | 5 5 | 20 |
| 30 | 6 10 0 | 6 11 11 | 5 0 | |
| | 6 12 0 | 6 13 11 | 5 7 | |
| | 6 14 0 | 6 15 11 | 5 8 | |
| | 6 16 0 | 6 17 11 | 5 9 | |
| 35 | $\begin{array}{cccc} 6 & 18 & 0 \\ 7 & 0 & 0 \end{array}$ | 6 19 11 7 1 11 | 5 10 | |
| 00 | $egin{array}{cccccccccccccccccccccccccccccccccccc$ | | 5 11 | 7. |
| | 7 4 0 | 7 3 11 7 5 11 | $egin{array}{cccc} 6 & 1 & . \\ 6 & 2 & . \end{array}$ | |
| | 7 6 0 | 7 7 11 | $\begin{array}{c} 6 & 3 \\ 6 & 3 \end{array}$ | |
| | 7 8 0 | 7 9 11 | 6 4 | |
| 40 | 7 10 0 | 7 11 11 | 6 5 | |
| | 7 12 0 | 7 13 11 | 6 6 | 1 |
| | 7 14 . 0 | 7 15 11 | 6 7 | |
| | 7 16 0 | 7 17 11 | 6 . 8 | |
| | 7 18 0 | 7 19 11 | 6 9 . | |
| 45 | 8,0,0 | 8 1 11 | 6 10 | 1 |
| | 8 2 0 | 8 3 11 | 7 . 0 | 114 |
| | 8 4 0 | 8 5 11 | 71 | |
| | 8 6 0 | 8 7 11 | 7 2 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 | |
| 50 | 8 8 0 | 8 9 11 | 7 3. | |
| 30 | 8 10 0 | 8-11-11 | 7. 4. | 54 |
| - | - tr. ob. | | SECOED | |

81 %

Social Services Tax.

SECOND SCHEDULE—continued.

| | If the income from en | ple | oyment earned | Weekl | |
|-------|-----------------------|-----|---------------|-----------|--------|
| | in any week- | 1 | | amounts o | |
| | Amounts | | But does not | Services | Tax. |
| 5 | or exceeds | | e xceed— | | |
| | | d. | £ s. d. | S. | d. |
| | 8 12 | 0 | 8 13 11 | 7 | 5 |
| | 8 14 | 0 | 8 15 11 | 7 | 6 |
| • • • | 8 16 | 0 | 8 17 11 | 7 | 7 |
| 10 | 8 18 | 0 | 8 19 11 | 7 | 8 |
| | 9 0 | 0 | 9 1 11 | 7 | 9 |
| | 9 2 | 0 | 9 3 11 | 7 | 11 |
| | 9 4 | 0 | 9 5 11 | 8 | 0 |
| 15 | 9 6 | 0 | 9 7 11 | 8 | 1 |
| 15 | 9 8 | 0 | 9 9 11 | 8 | 2 |
| | 9 10 | 0 | 9 11 11 | 8 | 3 |
| | 9 12 | 0 | 9 13 11 | 8 | 4 |
| | 9 14 | 0 | 9 15 11 | 8 | 5 |
| 20 | 9 16 | 0 | 9 17 11 | 8 | 6 |
| -0 | 9 18 | 0 | 9 19 11 | 8 | 7 |
| | 10 0 | 0 | 10 1 11 | 8 | 8 |
| | 10 2 | 0 | 10 3 11 | | 10 |
| | 10 4 | 0 | 10 5 11 | | 11 |
| | 10 6 | 0 | 10 7 11 | 9 | 0 |
| 25 | 10 8 | 0 | 10 9 11 | 9 | 1 |
| | 10 10 | 0 | 10 11 11 | 9 | 2 |
| | 10 12 | 0 | 10 13 11 | 9 | 3 |
| | 10 14 | 0 | 10 15 11 | 9 | 4 |
| 90 | 10 16 | 0 | 10 17 11 | 9 | 5 |
| 30 | 10 18 | 0 | 10 19 11 | 9 | 6 |
| | 11 0 | 0 | 11 1 11 | 9 | 7 |
| | 11 2 | 0 | 11 3 11 | 9 | 9 |
| | 11 4 | 0 | 11 5 11 | 9 | 10 |
| | 11 6 | 0 | 11 7 11 | 9 | 11 |
| 35 | 11 8 | 0 | 11 9 11 | 10 | 0 |
| | 11 10 | 0 | 11 11 11 | 10 | 1 |
| | 11 12 | 0 | 11 13 11 | 10 | 2 |
| | 11 14 | 0 | 11 15 11 | 10 | 3 |
| | 11 16 | 0 | 11 17 11 | 10 | 4 |
| 40 | 11 18 | 0 | 11 19 11 | 10 | 5 |
| | 12 0 | 0 | 12 1 11 | 10 | 6 |
| | 12 2 | 0 | 12 3 11 | 10 | 8 |
| | 12 4 | 0 | 12 5 11 | 10 | 9 |
| 1 | 12 6 | 0 | 12 7 11 | | 10 |
| 45 | 12 8 | 0 | 12 9 11 | | 11 |
| | 12 10 | 0 | 12 11 11 | 11 | 0 |
| | 12 12 | 0 | 12 13 11 | 11 | 1 |
| | 12 14 | 0 | 12 15 11 | 11 | 2 |
| •• | 12 16 | 0 | 12 17 11 | 11 | 3 |
| 50 | 12 18 | 0 | 12 19 11 | 11 | 4 |
| | | | | la- | SECOND |

| SECOND | SCHED | ULE-cont | inued. |
|--------|-------|----------|--------|
|--------|-------|----------|--------|

| | If the income from employn in any week— | nent earned | Weekly amounts of Social | |
|----|---|---|---|--------------|
| 5 | Amounts to or exceeds— | But does not exceed— | Services Tax. | |
| | £ s. d. | £ s. d. | s. d. | 3 |
| | 13 0 0 | 13 1 11 | 11 5 | |
| | $ \begin{array}{cccccccccccccccccccccccccccccccccccc$ | 13 3 11 13 5 11 | 11 7 11 8 | |
| 10 | 13 6 0 | $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | 11 8 11 9 | |
| | 13 8 0 | 13 9 11 | 11 10 | UK |
| | 13 10 0 | 13 11 11 | 11 11 | |
| | 13 12 0 | 13 13 11 | . 12 0 | |
| | 13 14 0 | 13 15 11 | 12 1 | |
| 15 | $ \begin{array}{cccccccccccccccccccccccccccccccccccc$ | 13 17 11 13 19 11 | 12 2 | ğı |
| | 14 0 0 | 14 1 11 | $\begin{array}{ccc} 12 & 3 \\ 12 & 4 \end{array}$ | |
| | 14 2 0 | 14 3 11 | 12 6 | |
| | 14 4 0 | 14 5 11 | 12 7 | |
| 20 | 14 6 0 | 14 7 11 | 12 8 | the state of |
| | 14 8 0 | 14 9 11 | 12 9 | |
| | 14 10 0 | 14 11 11 | 12 10 | |
| | $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | 14 13 11 14 15 11 | 12 11 13 0 | |
| 25 | 14 16 0 | 14 17 11 | $\begin{array}{ccc} 13 & 0 \\ 13 & 1 \end{array}$ | |
| | 14 18 0 | 14 19 11 | 13 2 | 9.5 |
| | 15 0 0 | 15 1 11 | 13 3 | |
| | 15 2 0 | 15 3 11 | 13 5 | |
| | 15 4 0 | 15 5 11 | 13 6 | |
| 30 | 15 6 0 | 15 7 11 | 13 7 | 00 |
| | $ \begin{array}{cccccccccccccccccccccccccccccccccccc$ | 15 9 11 15 11 11 | 13 8 | |
| | 15 10 0 | 15 11 11 15 13 11 | 13 9 13 10 | |
| | 15 14 0 | 15 15 11 | 13 11 | |
| 35 | 15 16 0 | 15 17 11 | 14 0 | |
| 1 | 15 18 0 | 15 19 11 | 14 1 | |
| | 16 0 0 | 16 1 11 | 14 2 | |
| | 16 2 0 | 16 -3 11 | 14 4 | |
| 40 | $ \begin{array}{cccccccccccccccccccccccccccccccccccc$ | $ \begin{array}{cccccccccccccccccccccccccccccccccccc$ | 14 5 | |
| 40 | 16 8 0 | 16 9 11 | $\begin{array}{ccc} 14 & 6 \\ 14 & 7 \end{array}$ | (8) |
| | 16 10 0 | 16 11 11 | 14 8 | |
| | 16 12 0 | 16 13 11 | 14 9 | |
| | 16.14 0 | 16 15 11 | 14 10 | |
| 45 | 16 16 0 | 16 17 11 | 14 11 | 134 |
| | 16 18 0 | 16 19 11 | 15 0 | H -10+ 17 |
| | $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | 17 1 11 17 3 11 | 15 1 | |
| | $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | 17 5 11 | 15 3 15 4 | |
| 50 | 17 6 0 | 17 7 11 | 15 5 | |
| | | 1 | SECOND | |

| SECOND SCHEDULE-co | intinued. |
|------------------------|-------------------|
| from employment earned | Weekly |
| eck— | amounts of Social |

| | If the income from employme | ent earned | Weekly |
|----|-----------------------------|--------------|--|
| | in any week- | | amounts of Socia |
| | Amounts to or | But does not | Services Tax. |
| 5, | exceeds— | e xceed- | |
| | £ s. d. | £ s. d. | s. d. |
| | 17 8 0 | 17 9 11 | 15 6 |
| | 17 10 0 | 17 11 11 | 15 7 |
| | 17 12 0 | 17 13 11 | 15 8 |
| 10 | 17 14 0 | 17 15 11 | 15, 9 |
| 10 | 17 16 0 | 17 17 11 | 15 10 |
| | 17 18 0 | 17 19 11 | 15 11 |
| | 18 0 0 | 18 1 11 | 16 0 |
| | | 18 3 11 | |
| 15 | 18 2 0 18 4 0 | 18 5 11 | $egin{array}{cccccccccccccccccccccccccccccccccccc$ |
| | 18 6 0 | 18 7 11 | 16 4 |
| | 18 8 0 | 18 9 11 | 16 5 |
| | 18 10 0 | 18 11 11 | 16 6 |
| | 18 12 0 | 18 13 11 | 16 7 |
| 20 | 18 14 0 | 18 15 11 | 16 8 |
| | 18 16 0 | 18 17 11 | 16 9 |
| | 18 18 0 | 18 19 11 | 16 10 |
| | 19 0 0 | 19 1 11 | 16 11 |
| | 19 2 0 | 19 3 11 | 17 1 |
| 25 | 19 4 0 | 19 5 11 | $\begin{array}{ccc} 17 & 2 \\ 17 & 3 \end{array}$ |
| | 19 6 0 | 19 7 11 | 17 3 |
| | 19 8 0 | 19 9 11 | 17 4 |
| | 19 10 0 | 19 11 11 | 17 5 |
| | 19 12 0 | 19 13 11 | 17 6 |
| 30 | 19 14 0 | 19 15 11 | 17 7 |
| | 19 16 0 | 19 17 11 | 17 8 |
| | 19 18 0 | 19 19 11 | 17 9 |

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 as follows:—

> Seventeen shillings and ten pence plus 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 40 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 45 such period.

Sydney: Thomas Henry Tennant, Acting Government Printer-1989. [1s, 1d.]

New South Wales.



ANNO TERTIO

GEORGII VI REGIS.

Act No. 12, 1939.

An Act to impose a Social Services Tax; 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, 29th September, 1939.]

PE 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. (1) This Act may be cited as the "Social Services Short title Tax Act, 1939."

and commencement.

(2) This Act shall commence upon the date of commencement of the Social Services Tax (Management) Act, 1939.

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.

Construction of Part.

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

Levy of Social Services Tax upon net assessable income. 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, and the regulations thereunder, and subject to the exemptions in that Act contained, and to the provisions of section ten of this Act, Social Services Tax at the respective rates in this Part of this Act provided.

Rates of Social Services Tax on incomes of persons other than companies. 5. In respect of the net assessable income derived by every person other than a company during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine, 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.

Rates of Social Services Tax in certain special cases. 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 Jure,

one thousand nine hundred and thirty-nine, and an assessment of Social Services Tax becomes necessary before the commencement of an Act fixing the rate of Social 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 thirty-nine, 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 rate 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 Services Tax 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, 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 Tax on thirty-nine, or such other period as has, prior to the incomes of 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 rate of Social Services Tax shall subject to section ten of this Act be elevenpence and one halfpenny in each pound thereof.

companies.

(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 thirty-nine, and an assessment of Social Services Tax becomes necessary, before the commencement of an Act fixing the rate 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.

Sections 6 and 8 (2) not to apply in certain cases. 9. The provisions of section six and of subsection two of section eight of this Act shall not apply in any case in which prior to the commencement of this Act an assessment has been made and Special Income Tax has been charged at the rates provided by section six or subsection two of section eight of the Special Income and Wages Tax Act, 1938.

Reduction of rates.

10. The rates of tax provided in this Part of this Act shall be reduced by two-thirds.

PART III.

SOCIAL SERVICES TAX UPON INCOME FROM EMPLOYMENT.

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

Levy of Social Services Tax upon income from employment. 12. 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, 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 Wages Tax imposed

imposed by section ten of the Special Income and Wages Tax Act 1938, 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 date of the commencement of this Act, and ending on the thirtieth day of June, one thousand nine hundred and forty, 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-one, 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, shall determine.

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

of rates and amount.

Sec. 5.

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

Four pence in pound of the net assessable income;

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

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

FIRST SCHEDULE-continued.

PART I-continued.

- (c) where the net assessable income exceeds one hundred and fiftysix pounds and does not exceed two hundred and eighteen pounds;
- (d) where the net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds;

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

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

111 a

- Four pence in each pound of the first one hundred pounds of the net assessable income;
- Ten pence in each pound of the balance of the net assessable income;
- Six 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;
- Ten pence and one halfpenny in each pound of the balance of the net assessable income;
- Seven 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;
- Ten pence and one halfpenny in each pound of the balance of the net assessable income;
- Seven pence in each pound of the first one hundred pounds of the net assessable income;

FIRST SCHEDULE-continued.

PART I-continued.

(g) where the net assessable income exceeds one thousand and forty pounds; Ten pence and one halfpenny 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;

Ten pence and one halfpenny in each pound in respect of nine hundred pounds of the net assessable income;

Eleven pence and one halfpenny 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 one hundred pounds;

(2) where the sum of income from employment and net assessable income exceeds one hundred pounds and does not exceed one hundred and fifty-six pounds;

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

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

Seven pence in each pound of the balance of the net assessable income.

FIRST SCHEDULE-continued.

PART II-continued.

- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds;
- Seven pence in each pound of the net assessable income;
- (3) where the sum of income from employment and net assessable income exceeds one hundred and fifty-six pounds and 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 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 the balance of the net assessable income;
- Ten pence in each pound of the net assessable income;
- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds;
- (4) 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;

Six 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;

FIRST SCHEDULE-continued.

PART II-continued.

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

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

- (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 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 younds;

Seven 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;

FIRST SCHEDULE-continued.

PART II-continued.

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

- (c) if the amount of the income from employment is equal to or exceeds two hundred pounds;
- (6) 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;

Seven 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;

FIRST SCHEDULE-continued.

PART II-continued.

- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds;
- (7) 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 does not exceed one thousand pounds;

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

FIRST SCHEDULE-continued.

PART II-continued.

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

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

assessable income.

Sec. 12.

SECOND SCHEDULE.

Income from employment.

1. Where the income from employment earned by an employee in any week is not less than two pounds and is less than twenty pounds the amounts of Social Services Tax shall be as follows:—

| 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. |
| 2 0 0 | 2 1 11 | 0 10 |
| 2 2 0 | 2 3 11 | 0 11 |
| 2 4 0 | 2 5 11 | 1 0 |
| 2 6 0 | 2 7 11 | 1 1 |
| 2 8 0 | 2 9 11 | 1 2 |
| 2 10 0 | 2 11 11 | 1 3 |
| 2 12 0 | 2 13 11 | 1 4 |
| 2 14 0 | 2 15 11 | 1 6 |
| 2 16 9 | 2 17 11 | 1 7 |
| 2 18 0 | 2 19 11 | 1 8 |
| 3 0 0 | 3 1 11 | 1 9 |
| 3 2 0 | 3 3 11 | 1 11 |
| 3 4 0 | 3 5 11 | 2 0 |
| 3 6 0 | 3 7 11 | 2 1 |
| 3 8 0 | 3 9 11 | 2 3 |
| 3 10 0 | 3 11 11 | 2 4 |
| 3 12 0 | 3 13 11 | $\begin{array}{ccc}2&4\\2&5\end{array}$ |
| 3 14 0 | 3 15 11 | $egin{array}{cccc} 2 & 4 \ 2 & 5 \ 2 & 6 \ \end{array}$ |
| 3 16 0 | 3 17 11 | 2 7 |
| 3 18 0 | 3 19 11 | 2 8 |
| 4 0 0 | 4 1 11 | 2 9 |
| 4 2 0 | 4 3 11 | 2 11 |
| | | SECONI |

SECOND SCHEDULE—continued.

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

SECOND SCHEDULE-continued.

| If the income from employn | Weekly | |
|--|----------------------|---|
| in any week— | 70 1 7 | amounts of Social |
| Amounts to | But does not | Services Tax. |
| or exceeds— | e xceed— | |
| £ s. d. | £ s. d. | s. d. |
| 8 12 0 | 8 13 11 | 7 5 |
| 8 14 0 | 8 15 11 | 7 6 |
| 8 16 0 | 8 17 11 | 7 7 |
| 8 18 0 | 8 19 11 | 7 8 |
| 9 0 0 | 9 1 11 | 7 9 |
| 9 2 0 | 9 3 11 | 7 11 |
| 9 4 0 | 9 5 11 | 8 0 |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | 9 7 11 | 8 1 |
| | 9 9 11 | 8 2 |
| | 9 11 11 | 8 3 |
| $ \begin{array}{ccccccccccccccccccccccccccccccccccc$ | 9 13 11 | 8 4 |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | 9 15 11 | 8 5 |
| 9 18 0 | 9 17 11 | 8 6 |
| | 9 19 11 10 1 11 | 8 7 |
| $ \begin{array}{cccccccccccccccccccccccccccccccccccc$ | | 8 8 |
| 10 4 0 | 10 3 11 10 5 11 | 8 10 |
| 10 6 0 | | . 8 11 |
| 10 8 0 | 10 7 11 | 9 0 |
| 10 10 0 | 10 9 11 | 9 1 |
| 10 10 0 | 10 11 11 10 13 11 | 9 2 |
| 10 14 0 | 10 13 11 10 15 11 | 9 3 9 4 |
| 10 16 0 | 10 17 11 | |
| 10 18 0 | 10 19 11 | $\begin{array}{ccc} 9 & 5 \\ 9 & 6 \end{array}$ |
| 11 0 0 | 10 19 11 | $\begin{array}{ccc} 9 & 6 \\ 9 & 7 \end{array}$ |
| 11 2 0 | 11 3 11 | 9 7 9 |
| 11 4 0 | 11 5 11 | 9 10 |
| 11 6 0 | 11 7 11 | 9 10 |
| 11 8 0 | 11 9 11 | 10 0 |
| 11 10 0 | 11 11 11 | 10 0 |
| 11 12 0 | 11 13 11 | 10 1 |
| 11 14 0 | 11 15 11 | 10 2 |
| 11 16 0 | 11 17 11 | 10 3 |
| 11 18 0 | 11 19 11 | 10 4 |
| 12 0 0 | 12 1 11 | 10 6 |
| 12 2 0 | 12 3 11 | 10 0 |
| 12 4 0 | 12 5 11 | 10 9 |
| 12 6 0 | 12 7 11 | 10 10 |
| 12 8 0 | 12 9 11 | 10 11 |
| 12 10 0 | 12 11 11 | 11 0 |
| 12 12 0 | 12 13 11 | 11 1 |
| 12 14 0 | 12 15 11 | 11 2 |
| 12 16 0 | 12 17 11 | 11 3 |
| 12 18 0 | 12 19 11 | 11 4 |
| (1) - (2) | | SECOND |
| | | SECOND |

SECOND SCHEDULE—continued.

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

SECOND SCHEDULE-continued.

| DECOME ST | | W 11 |
|----------------------------|--------------|-------------------|
| 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. |
| 17 8 0 | 17 9 11 | 15 6 |
| 17 10 0 | 17 11 11 | 15 7 |
| 17 12 0 | 17 13 11 | 15 8 |
| 17 14 0 | 17 15 11 | 15 9 |
| 17 16 0 | 17 17 11 | 15 10 |
| 17 18 0 | 17 19 11 | 15 11 |
| 18 0 0 | 18 1 11 | 16 0 |
| 18 2 0 | 18 3 11 | 16 2 |
| 18 4 0 | 18 5 11 | 16 3 |
| 18 6 0 | 18 7 11 | 16 4 |
| 18 8 0 | 18 9 11 | 16 5 |
| 18 10 0 | 18 11 11 | 16 6 |
| 18 12 0 | 18 13 11 | 16 7 |
| 18 14 0 | 18 15 11 | 16 8 |
| | 18 17 11 | 16 9 |
| | 18 19 11 | 16 10 |
| 18 18 0 | 19 1 11 | 16 11 |
| 19 0 0 | | 17 1 |
| 19 2 0 | | 17 2 |
| 19 4 0 | 19 5 11 | |
| 19 6 0 | 19 7 11 | |
| 19 8 0 | 19 9 11 | 17 4 |
| 19 10 0 | 19 11 11 | 17 5 |
| 19 12 0 | 19 13 11 | 17 6 |
| 19 14 0 | 19 15 11 | 17 7 |
| 19 16 0 | 19 17 11 | 17 8 |
| 19 18 0 | 19 19 11 | 17 9 |
| | | |

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 as follows:—

Seventeen shillings and ten pence plus 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, Acting Government Printer, Sydney, 1939.

[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, 28 September, 1939.

New South Wales.



ANNO TERTIO

Act No. 12, 1939.

An Act to impose a Social Services Tax; 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, 29th September, 1939.]

DE it enacted by the King's Most Excellent Majesty, Be it enacted by the ladvice and consent of the Legis-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. (1) This Act may be cited as the "Social Services Short title Tax Act, 1939."

and commencement.

(2) This Act shall commence upon the date of commencement of the Social Services Tax (Management) Act, 1939.

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.

Construction of Part.

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

Levy of Social Services Tax upon net assessable income. 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, and the regulations thereunder, and subject to the exemptions in that Act contained, and to the provisions of section ten of this Act, Social Services Tax at the respective rates in this Part of this Act provided.

Rates of Social Services Tax on incomes of persons other than companies. 5. In respect of the net assessable income derived by every person other than a company during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine, 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.

Rates of Social Services Tax in certain special cases. 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

one thousand nine hundred and thirty-nine, and an assessment of Social Services Tax becomes necessary before the commencement of an Act fixing the rate of Social 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 thirty-nine, 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 rate 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 Services Tax 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) Act, 1939. the Social Services Tax (Management) Act, 1939, 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 Tax on thirty-nine, or such other period as has, prior to the incomes of 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 rate of Social Services Tax shall subject to section ten of this Act be elevenpence and one halfpenny 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 thirty-nine, and an assessment of Social Services Tax becomes necessary, before the commencement of an Act fixing the rate 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.

Sections 6 and 8 (2) not to apply in certain cases mone

T.

40

9. The provisions of section six and of subsection two of section eight of this Act shall not apply in any case in which prior to the commencement of this Act an assessment has been made and Special Income Tax has been charged at the rates provided by section six or subsection two of section eight of the Special Income and Wages Tax Act, 1938.

Reduction of rates.

10. The rates of tax provided in this Part of this Act shall be reduced by two-thirds.

PART III.

SOCIAL SERVICES TAX UPON INCOME FROM EMPLOYMENT.

Construction of Part.

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

Levy of Social Services Tax upon income from employment.

12. 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, 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 Wages Tax

imposed

imposed by section ten of the Special Income and Wages Tax Act 1938, 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 date of the commencement of this Act, and ending on the thirtieth day of June, one thousand nine hundred and forty, 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-one, 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, shall determine.

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

amount.

Reduction astat to

FIRST SCHEDULE.

Sec. 5.

,35 A

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

Four pence in each pound of the net assessable income;

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

Constant tion of Legy of

Seven pence in each pound of the balmort amount ance of the net mentyological

Services

LitanB

assessable income; FIRST

ar smoligerexe

on how of the Wages Tax

FIRST SCHEDULE-continued.

PART I-continued.

- (c) where the net assessable income exceeds one hundred and fifty-six pounds and does not exceed two hundred and eighteen pounds;
- (d) where the net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds;

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

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

- Four pence in each pound of the first one hundred pounds of the net assessable income;
- Ten pence in each
 pound of the balance of the net assessable income;
- Six 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;
- Ten pence and one halfpenny in each pound of the balance of the net assessable income;
- Seven 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;
- Ten pence and one halfpenny in each pound of the balance of the net assessable income;
- Seven pence in each pound of the first one hundred pounds of the net assessable income;

FIRST SCHEDULE—continued.

PART I-continued.

(g) where the net assessable income exceeds one thousand and forty pounds; Ten pence and one halfpenny 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;

Ten pence and one halfpenny in each pound in respect of nine hundred pounds of the net assessable income;

Eleven pence and one halfpenny 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 one hundred pounds;

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

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

Four pence in each pound of the net assessable income;

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

Saven pence in each pound of the balance of the net assessable income.

FIRST SCHEDULE-continued.

PART II-continued.

- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds;
- Seven pence in each pound of the net assessable income;
- (3) where the sum of income from employment and net assessable income exceeds one hundred and fifty-six pounds and 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 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 the balance of the net assessable income;
- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds;
- Ten pence in each pound of the net assessable income;
- (4) 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 rounds;
- Six 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;

-1-1-1

FIRST SCHEDULE—continued.

PART II-continued.

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

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

- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds and does not exceed two hundred pounds;
- Ten pence in each pound of so much of the ret assessable income as equals the difference between the income from employment and two hundred pounds;
- Ten pence and one halfpenny in each pound of the balance of the ret assessable income;
- Ten pence and one halfpenny 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;
- (5) 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—

GENERAL TO

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

Seven 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;

FIRST SCHEDULE—continued.

PART II-continued.

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

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

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

Ten pence and one halfpenny 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;

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

Ten pence and one halfpenny in each pound of the net assessable income;

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

FIRST SCHEDULE-continued.

PART II-continued.

- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds;
- (7) 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 does not exceed one thousand pounds;

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

FIRST SCHEDULE—continued.

PART II-continued.

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

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

halfpenny in each pound of the net assessable income.

Sec. 12.

SECOND SCHEDULE.

Income from employment.

1. Where the income from employment earned by an employee in any week is not less than two pounds and is less than twenty pounds the amounts of Social Services Tax shall be as follows:—

| he amounts | of Social | Service | s Tax | shal | l be a | is follows: | |
|--------------------------------------|-----------|---------|-------|------|--------|-------------|--------|
| If the income from employment earned | | | | We | ekly | | |
| | week- | -13 | | | | amounts | |
| | Amounts | oor | But | loes | not | Services | |
| | exceeds | | | eed- | | | |
| | | | | | | | |
| | | d. | £ | S. (| | s. | d. |
| | 2 0 | 0 | 2 | | 1 | | 10 |
| | 2 2 | 0 | 2 | 3 1 | | | 11 |
| | 2 4 | 0 | 2 | 5 1 | | 1 | 0 |
| | 2 6 | 0 | 2 | | 1 | 1 | 1 |
| | 2 8 | 0 | 2 | - | 1 | 1 | 2 |
| | 2 10 | 0 | 2 | | 1 | 1 | 3 |
| | 2 12 | 0 | 2 | 1 | 1 | 1 | 4 |
| V-8 5 00 | 2 14 | 0 | 2 | | 11 | 1 | 6 |
| | 2 16 | 0 | 2 | 17 1 | 11 | 1 | 7 |
| | 2 18 | 0 | 2 | 19 1 | 11 | 1 | 8 |
| | 3 0 | 0 | 3 | | 11 | 1 | 9 |
| | 3 2 | 0 | 3 | 3] | 11 | 1 | 11 |
| | 3 4 | 0 | . 3 | 5 1 | 11 | 2 | 0 |
| | 3 6 | 0 | 3 | 7 1 | 11 | 2 | 1 |
| | 3 8 | 0 | 3 | 9] | 11 | 2 | 3 |
| | 3 10 | 0 | 3 | 11 1 | 11 | 2 | 4 |
| | 3 12 | 0 | 3 | 13 | 11 | 2 | 5 |
| | 3 14 | 0 | 3 | | 11 | 2 | 6 |
| | 3 16 | 0 | 3 | | 11 | 2 | 7 |
| DESCRIPTION OF THE PARTY. | 3 18 | 0 | 3 | | 11 | 2 | 8 |
| | 4 0 | 0 | 4 | - | 11 | 2 | 9 |
| bus date. | 4 2 | 0 | 4 | 1700 | 11 | 2 | 11 |
| | Den : | | | | | 1 1/2 | SECOND |
| 51171 | | | | | | | PHOOND |

SECOND SCHEDULE—continued.

| If the incom | ne from employ | ment earned | Weekly |
|--------------|--|-------------------------|--|
| in any | Meek— Amounts to | Dat 1 | amounts of Social |
| | or exceeds— | But does not exceed— | Services Tax. |
| | | £ s. d. | |
| | £ s. d. | 4 5 11 | s. d. |
| | 4 6 0 | 4 7 11 | $\begin{array}{ccc} 3 & 1 \\ 3 & 3 \end{array}$ |
| | 4 8 0 | 4 9 11 | 3 4 |
| | 4 10 0 | 4 11 11 | 3 6 |
| | 4 12 0 | 4 13 11 | 3 7 |
| | 4 14 0 | 4 15 11 | 3 9 |
| | 4 16 0 | 4 17 11 | 3 10 |
| | 4 18 0 | 4 19 11 | 4 0 |
| | 5 0 0 | 5 1 11 | 4 1 |
| | 5 2 0 | 5 3 11 | 4 3 |
| | 5 4 0 | 5 5 11 | 4 4 |
| | 5 6 0 | 5 7 11 | 4 5 |
| | 5 8 0 5 10 0 | 5 9 11 5 11 11 | 4 6 |
| | 5 10 0 $5 12 0$ | 5 13 11 | 4 7 4 8 |
| | 5 14 0 | 5 15 11 | 4 9 |
| | 5 16 0 | 5 17 11 | 4 10 |
| | 5 18 0 | 5 19 11 | 4 11 |
| | 6 0 0 | 6 1 11 | 5 0 |
| | 6 2 0 | 6 3 11 | 5 2 |
| | 6 4 0 | 6 5 11 | 5 3 |
| | 6 6 0 | 6 7 11 | 5 4 |
| | 6 8 0 | 6 9 11 | 5 5 |
| 8 | 6 10 0 | 6 11 11 | 5 6 |
| | $\begin{array}{cccc} 6 & 12 & 0 \\ 6 & 14 & 0 \end{array}$ | 6 13 11 6 15 11 | 5 7 |
| | 6 16 0 | 6 15 11 6 17 11 | 5 8 5 9 |
| | 6 18 0 | 6 19 11 | $\begin{array}{cc}5&9\\5&10\end{array}$ |
| | 7 0 0 | 7 1 11 | 5 11 |
| | 7 2 0 | 7 3 11 | 6 1 |
| | 7 4 0 | 7 5 11 | $\begin{array}{cccccccccccccccccccccccccccccccccccc$ |
| | 7 6 0 | 7 7 11 | $6\overline{3}$ |
| | 7 8 0 | 7 9 11 | 6 4 |
| | 7 10 0 | 7 11 11 | 6 5 |
| | | 7 13 11 | 6 6 |
| | 7 14 0 | 7 15 11 | 6 7 |
| | 7 16 0 7 18 0 | 7 17 11 7 19 11 | 6.8 |
| 1 11 1 | | 7 19 11 8 1 11 | 6 9 6 10 |
| 00 | | 8 3 11 | 7 0 |
| | 8 4 0 | 8 5 11 | 7 1 |
| MIN SE | 8 6 0 | 8 7 11 | $\begin{array}{cccccccccccccccccccccccccccccccccccc$ |
| | 8 8 0 | 8 9 11 | 7 3 |
| | 8 10 0 | 8 11 11 | 7 4 |
| CHOOME | | | SECOND |

SECOND SCHEDULE—continued.

| If the income from emplo | Weekly | |
|---|----------------------|---|
| in any week- | amounts of Social | |
| Amounts to | But does not | Services Tax. |
| or exceeds— | e xceed— | |
| £ s. d. | £ s. d. | s. d. |
| 8 12 0 | 8 13 11 | 7 5 7 6 |
| 8 14 0 | 8 15 11 | |
| 8 16 0 8 18 0 | 8 17 11 8 19 11 | 7 7 7 8 |
| $ \begin{array}{cccccccccccccccccccccccccccccccccccc$ | 8 19 11 9 1 11 | 7 9 |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | 9 3 11 | 7 11 |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | 9 5 11 | 8 0 |
| 960 | 9 7 11 | 8 1 |
| 9 8 0 | 9 9 11 | 8 2 |
| 9 10 0 | 9 11 11 | 8 3 |
| 9 12 0 | 9 13 11 | 8 4 |
| 9 14 0 | 9 15 11 | 8 5 |
| 9 16 0 | 9 17 11 | 8 6 |
| 9 18 0 | 9 19 11 | 8 7 |
| 10 0 0 | 10 1 11 | 8 8 |
| 10 2 0 | 10 3 11 | 8 10 |
| 10 4 0 | 10 5 11 | 8 11 |
| 10 6 0 | 10 7 11 | 9 0 |
| 10 8 0 | 10 9 11 | 9 1 |
| 10 10 0 | 10 11 11 | 9 2 |
| 10 12 0 | 10 13 11 | 9 3 |
| 10 14 0 | 10 15 11 | 9 4 |
| 10 16 0 | 10 17 11 | 9 5 |
| 10 18 0 | 10 19 11 | 9 6 |
| 11 0 0 | 11 1 11 | 9 7 |
| 11 2 0 | 11 3 11 | 9 9 |
| 11 4 0 | 11 5 11 | 9 10 |
| 11 6 0 | 11 7 11 | 9 11 |
| 11 8 0 | 11 9 11 | 10 0 |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | 11 11 11 11 13 11 | $\begin{array}{ccc} 10 & 1 \\ 10 & 2 \end{array}$ |
| 11 14 0 | 11 15 11 | 10 2 |
| 11 16 0 | 11 17 11 | 10 3 |
| 11 18 0 | 11 19 11 | 10 5 |
| 12 0 0 | 12 1 11 | 10 6 |
| 12 2 0 | 12 3 11 | 10 8 |
| 12 4 0 | 12 5 11 | 10 9 |
| 12 6 0 | 12 7 11 | 10 10 |
| 12 8 0 | 12 9 11 | 10 11 |
| 12 10 0 | 10 11 11 | 11 0 |
| 12 12 0 | 12 13 11 | 11 1 |
| 12 14 0 | 12 15 11 | 11 2 |
| 12 16 0 | 12 17 11 | 11 3 |
| 12 18 0 | 12 19 11 | 11 4 |

SECOND

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

SECOND SCHEDULE—continued.

| DECOMD SC | HEDCHE CO. | |
|----------------------------|-------------------|---------------|
| If the income from employm | Weekly | |
| in any week— | amounts of Social | |
| Amounts to or | But does not | Services Tax. |
| exceeds— | exceed— | |
| £ s. d. | £ s. d. | s. d. |
| 17 8 0 | 17 9 11 | 15 6 |
| 17 10 0 | 17 11 11 | 15 7 |
| 17 12 0 | 17 13 11 | 15 8 |
| 17 14 0 | 17 15 11 | 15 9 |
| 17 16 0 | 17 17 11 | 15 10 |
| 17 18 0 | 17 19 11 | 15 11 |
| 18 0 0 | 18 1 11 | 16 0 |
| 18 2 0 | 18 3 11 | 16 2 |
| 18 4 0 | 18 5 11 | 16 3 |
| 18 6 0 | 18 7 11 | 16 4 |
| 18 8 0 | 18 9 11 | 16 5 |
| 18 10 0 | 18 11 11 | 16 6 |
| 18 12 0 | 18 13 11 | 16 7 |
| 18 14 0 | 18 15 11 | 16 8 |
| 18 16 0 | 18 17 11 | 16 9 |
| 18 18 0 | 18 19 11 | 16 10 |
| 19 0 0 | 19 1 11 | 16 11 |
| 19 2 0 | 19 3 11 | 17 1 |
| 19 4 0 | 19 5 11 | 17 2 |
| 19 6 0 | 19 7 11 | 17 3 |
| 19 8 0 | 19 9 11 | 17 4 |
| | 19 11 11 | 17 5 |
| | 19 13 11 | 17 6 |
| 19 12 0 | 19 15 11 | 17 7 |
| 19 14 0 | 19 17 11 | 17 8 |
| 19 16 0 | | 17 9 |
| 19 18 0 | 19 19 11 | 11 9 |

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 as follows:—

Seventeen shillings and ten pence plus 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, 29th September, 1939.

CMOUNT