New South Wales.



ANNO SECUNDO

GEORGII VI REGIS.

Act No. 14, 1938.

An Act to impose a Special Income Tax on net assessable incomes; to impose a Wages Tax on income from wages; and for purposes connected therewith. [Assented to, 26th October, 1938.]

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

PART I.

PRELIMINARY.

1. This Act may be cited as the "Special Income and short title. Wages Tax Act, 1938."

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Division into Parts. 2. This Act is divided into Parts as follows:--PART I.--PRELIMINARY---ss. 1, 2. PART II.--Special Income Tax---ss. 3-8. PART III.--Wages Tax---ss. 9, 10. SCHEDULES.

PART II.

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

Special Income and Wages Tax (Management) Act.

Construction of Part.

Levy of Special Income Tax. 1936-1938.

4. There shall be charged, levied, collected and paid for the use of His Majesty and for the credit of the Consolidated Revenue Fund, under the provisions of the Special Income and Wages Tax (Management) Act, 1936-1938, and the regulations made thereunder, and subject to the exemptions in that Act contained, Special Income Tax at the respective rates in this Part of this Act provided.

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

6. (1) Where a trust estate falls to be distributed or a person is about to leave this State after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-eight, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such vear

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

Rates of tax in certain special cases.

Special Income and Wages Tax.

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

(2) Where, after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-eight, and before the passage of an . Act fixing the rate of Special Income Tax in respect of net assessable income derived after such year of income, the Commissioner, pursuant to Division 15 of Part III of the Principal Act, requires a return to be made, and an assessment of Special Income Tax becomes necessary the rate of tax to be paid in respect of such net assessable income shall be tenpence in each pound of the net assessable income.

7. (1) In respect of the income derived by every Rate of Special person (other than a company) not domiciled in this Income Tax payable under State and by every company which is a non-resident con-sisting of dividends or interest referred to in section and Wages Tax eleven of the Special Income and Wages Tax (Manage-Act, 1936-1938. ment) Act, 1936-1938, during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-eight, the rate of Special Income Tax shall be tenpence in each pound thereof.

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

8. (1) In respect of the net assessable income derived Bate of by every company during the year of income ended on Special the thirtieth day of June, one thousand nine hundred and on incomes thirty-eight, or such other period as has, prior to the of comcommencement of this Act, been or may, after such commencement, be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof, the rates of Special Income Tax shall be tenpence in each pound thereof. (2)

Income Tax panies.

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

PART III.

WAGES TAX.

Construction of Part.

Levy of Wages Tax. 9. This Part of this Act shall be construed with the Special Income and Wages Tax (Management) Act, 1936-1938.

10. There shall be charged, levied, collected and paid for the use of His Majesty and for the credit of the Consolidated Revenue Fund under the provisions of the Special Income and Wages Tax (Management) Act. 1936-1938, and the regulations made thereunder and subject to the exemptions in that Act contained, Wages Tax at the respective amounts or at the respective rates provided in the Second Schedule to this Act in respect of income from wages derived by every person other than a company during the period commencing on the first day of November, one thousand nine hundred and thirtyeight, and ending on the thirtieth day of June, one thousand nine hundred and thirty-nine, 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, not exceeding the first four months thereof as the Governor by proclamation published in the Gazette before the thirtieth day of June, one thousand nine hundred and thirty-nine, shall determine.

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FIRST

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Special Income and Wages Tax.

FIRST SCHEDULE.

PART I.

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

- (a) where the net assessable income does not exceed one hundred and fifty-six pounds;
- (b) where the net assessable income exceeds one hundred and fiftysix pounds and does not exceed two hundred and eight pounds;
- (c) where the net assessable income exceeds two hundred and eight pounds and does not exceed two hundred and sixty pounds;

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

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

- Three pence in each pound of the net assessable income;
- Four pence in each pound of the net assessable income;
- Four pence in each pound of the first one hundred pounds of the net assessable income;
- Six pence in each pound of the second one hundred pounds of the net assessable income;
- Eight pence in each pound of the balance of the net assessable income;
- Five pence in each pound of the first one hundred pounds of the net assessable income;
- Six pence in each pound of the second one hundred pounds of the net assessable income;
- Eight pence in each pound of the balance of the net assessable income;
- Five pence in each pound of the first one hundred pounds of the net assessable income;
- Eight pence in each pound of the second one hundred pounds of the net assessable income;

Nine

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Sec. 5.

FIRST SCHEDULE-continued.

PART I-continued.

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

PART II.

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

- where the sum of income from wages and net assessable income does not exceed one hundred and fifty-six pounds;
- (2) where the sum of income from wages and net assessable income exceeds one hundred and fiftysix pounds and does not exceed two hundred and eight pounds;
- (3) where the sum of income from wages and net assessable income exceeds two hundred and eight pounds and does not exceed two hundred and sixty pounds; then—
 - (a) if the amount of the income from wages is less than one hundred pounds;

- Three pence in each pound of the net assessable income;
- 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 wages and one hundred pounds; Six

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FIRST SCHEDULE—continued.

PART II-continued.

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

pence

in

pound of so much of

each

Six

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

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

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

FIRST SCHEDULE-continued.

PART II-continued.

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

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

- Five pence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds;
- Eight pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
- Nine pence in each pound of the balance of the net assessable income; (b)

FIRST SCHEDULE-continued.

PART II-continued.

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

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

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

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

FIRST SCHEDULE-continued.

PART II-continued.

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

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SECOND SCHEDULE.

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

If the income from wages earned Amounts of Wages Tax.

in any week—		
Exceeds three pounds and does not exceed three pounds ten shillings;	Ten pence;	
Exceeds three pounds ten shillings and does not exceed three pounds fif- teen shillings;	One shilling and on penny;	e
Exceeds three pounds fifteen shillings and does not exceed three pounds seventeen shillings and six pence;	One shilling and tw pence;	0
Exceeds three pounds seven- teen shillings and six pence and does not ex- ceed four pounds;	pence;	
Exceeds four pounds and does not exceed four pounds two shillings;	One shilling and si pence;	X
Exceeds four pounds two shillings and does not exceed four pounds four shillings;	One shilling and seve pence;	n
Exceeds four pounds four shillings and does not exceed four pounds six shillings;		ıt
	Exceeds	3

Sec. 10.

SECOND SCHEDULE-continued.

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

Exceeds four pounds ten shillings and does not exceed four pounds twelve shillings:

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

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

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

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

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- Exceeds five pounds four shillings and does not exceed five pounds six shillings;
- Exceeds five pounds six shillings and does not exceed five pounds ten shillings;
- Exceeds five pounds ten shillings and does not exceed five pounds twelve shillings;
- Exceeds five pounds twelve shillings and does not exceed five pounds fourteen shillings;

One shilling and nine pence;

One shilling and ten pence;

Two shillings;

Two shillings and one penny;

Two shillings and two pence;

- Two shillings and three pence;
- Two shillings and four pence;
- Two shillings and seven pence;
- Two shillings and eight pence;
- Two shillings and nine pence;
- Two shillings and ten pence;
- Two shillings and eleven pence;

Three shillings;

SECOND SCHEDULE—continued.

- Exceeds five pounds fourteen shillings and does not exceed five pounds sixteen shillings;
- Exceeds five pounds sixteen shillings and does not exceed six pounds;
- Exceeds six pounds and does not exceed six pounds two shillings;
- Exceeds six pounds two shillings and does not exceed six pounds four shillings:
- Exceeds six pounds four shillings and does not exceed six pounds six shillings;
- Exceeds six pounds six shillings and does not exceed six pounds eight shillings;
- Exceeds six pounds eight shillings and does not exceed six pounds ten shillings;
- Exceeds six pounds ten shillings and does not exceed six pounds fourteen shillings;
- Exceeds six pounds fourteen shillings and does not exceed six pounds sixteen shillings;
- Exceeds six pounds sixteen shillings and does not exceed six pounds eighteen shillings;
- Exceeds six pounds eighteen shillings and does not exceed seven pounds;
- Exceeds seven pounds and does not exceed seven pounds two shillings;
- Exceeds seven pounds two shillings and does not exceed seven pounds four shillings;

- Three shillings and one penny;
- Three shillings and two pence;
- Three shillings and eight pence.
- Three shillings and nine pence;
- Three shillings and ten pence;
- Three shillings and eleven pence;

Four shillings;

- Four shillings and one penny;
- Four shillings and two pence;
- Four shillings and three pence;
- Four shillings and four pence;
- Four shillings and five pence;
- Four shillings and six pence;

Special Income and Wages Tax.

SECOND SCHEDULE—continued.

- Exceeds seven pounds four shillings and does not exceed seven pounds six shillings;
- Exceeds seven pounds six shillings and does not exceed seven pounds eight shillings;
- Exceeds seven pounds eight shillings and does not exceed seven pounds ten shillings;
- Exceeds seven pounds ten shillings and does not exceed seven pounds fourteen shillings;
- Exceeds seven pounds fourteen shillings and does not exceed seven pounds sixteen shillings;
- Exceeds seven pounds sixteen shillings and does not exceed seven pounds eighteen shillings;
- Exceeds seven pounds eighteen shillings and does not exceed eight pounds;
- Exceeds eight pounds and does not exceed eight pounds two shillings;
- Exceeds eight pounds two shillings and does not exceed eight pounds four shillings;
- Exceeds eight pounds four shillings and does not exceed eight pounds six shillings;
- Exceeds eight pounds six shillings and does not exceed eight pounds eight shillings;
- Exceeds eight pounds eight shillings and does not exceed eight pounds ten shillings;

Four shillings and seven pence;

Four shillings and eight pence;

- Four shillings and nine pence;
- Four shillings and ten pence;
- Four shillings and eleven pence;

Five shillings;

- Five shillings and one penny;
- Five shillings and two pence;
- Five shillings and three pence;
- Five shillings and four pence;
- Five shillings and five pence;
- Five shillings and six pence;

SECOND SCHEDULE-continued.

- Exceeds eight pounds ten shillings and does not exceed eight pounds fourteen shillings;
- Exceeds eight pounds fourteen shillings and does not exceed eight pounds sixteen shillings;
- Exceeds eight pounds sixteen shillings and does not exceed eight pounds eighteen shillings;
- Exceeds eight pounds eighteen shillings and does not exceed nine pounds;
- Exceeds nine pounds and does not exceed nine pounds two shillings;
- Exceeds nine pounds two shillings and does not exceed nine pounds four shillings;
- Exceeds nine pounds four shillings and does not exceed nine pounds six shillings;
- Exceeds nine pounds six shillings and does not exceed nine pounds eight shillings;
- Exceeds nine pounds eight shillings and does not exceed nine pounds ten shillings;
- Exceeds nine pounds ten shillings and does not exceed nine pounds fourteen shillings;
- Exceeds nine pounds fourteen shillings and does not exceed nine pounds sixteen shillings;
- Exceeds nine pounds sixteen shillings and does not exceed nine pounds eighteen shillings;

- Five shillings and seven pence;
- Five shillings and eight pence;
- Five shillings and nine pence;
- Five shillings and ten pence;
- Five shillings and eleven pence;
- Six shillings;
- Six shillings and one penny;
- Six shillings and two pence;
- Six shillings and three pence;
- Six shillings and four pence;
- Six shillings and five pence;
- Six shillings and six pence;

SECOND SCHEDULE-continued.

- Exceeds nine pounds eighteen shillings and does not exceed ten pounds;
- Exceeds ten pounds and does not exceed ten pounds two shillings;
- Exceeds ten pounds two shillings and does not exceed ten pounds four shillings;
- Exceeds ten pounds four shillings and does not exceed ten pounds six shillings;
- Exceeds ten pounds six shillings and does not exceed ten pounds eight shillings;
- Exceeds ten pounds eight shillings and does not exceed ten pounds ten shillings;
- Exceeds ten pounds ten shillings and does not exceed ten pounds fourteen shillings;
- Exceeds ten pounds fourteen shillings and does not exceed ten pounds sixteen shillings;
- Exceeds ten pounds sixteen shillings and does not exceed ten pounds eighteen shillings;
- Exceeds ten pounds eighteen shillings and does not exceed eleven pounds;
- Exceeds eleven pounds and does not exceed eleven pounds two shillings;
- .Exceeds eleven pounds two shillings and does not exceed eleven pounds four shillings;
- Exceeds eleven pounds four shillings and does not exceed eleven pounds six shillings;

- Six shillings and seven pence;
- Six shillings and eight pence;
- Six shillings and nine pence;
- Six shillings and ten pence;
- Six shillings and eleven pence;
- Seven shillings;
- Seven shillings and one penny;
- Seven shillings and two pence;
- Seven shillings and three pence;
- Seven shillings and four pence;
- Seven shillings and five pence;
- Seven shillings and six pence;
- Seven shillings and seven pence;

Special Income and Wages Tax.

SECOND SCHEDULE-continued.

- Exceeds eleven pounds six shillings and does not exceed eleven pounds eight shillings:
- Exceeds eleven pounds eight shillings and does not exceed eleven pounds ten shillings;
- Exceeds eleven pounds ten shillings and does not exceed eleven pounds fourteen shillings:
- Exceeds eleven pounds fourteen shillings and does not exceed eleven pounds sixteen shillings;
- Exceeds eleven pounds sixteen shillings and does not exceed eleven pounds eighteen shillings;
- Exceeds eleven pounds eighteen shillings and does not exceed twelve pounds;
- Exceeds twelve pounds and does not exceed twelve pounds two shillings;
- Exceeds twelve pounds two shillings and does not exceed twelve pounds four shillings;
- Exceeds twelve pounds four shillings and does not exceed twelve pounds six shillings;
- Exceeds twelve pounds six shillings and does not exceed twelve pounds eight shillings;
- Exceeds twelve pounds eight shillings and does not exceed twelve pounds ten shillings;
- Exceeds twelve pounds ten shillings and does not exceed twelve pounds fourteen shillings;

Seven shillings and eight pence;

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- Seven shillings and nine pence;
- Seven shillings and ten pence;
- Seven shillings and cleven pence;

Eight shillings;

Eight shillings and one penny;

Eight shillings and two pence;

Eight shillings and three pence;

Eight shillings and four pence;

- Eight shillings and five pence;
- Eight shillings and six pence;

Eight shillings and seven pence;

Special Income and Wages Tax.

SECOND SCHEDULE-continued.

- Exceeds twelve pounds fourteen shillings and does not exceed twelve pounds sixteen shillings;
- Exceeds twelve pounds sixteen shillings and does not exceed twelve pounds eighteen shillings;
- Exceeds twelve pounds eighteen shillings and does not exceed thirteen pounds;
- Exceeds thirteen pounds and does not exceed thirteen pounds two shillings;
- Exceeds thirteen pounds two shillings and does not exceed thirteen pounds four shillings;
- Exceeds thirteen pounds four shillings and does not exceed thirteen pounds six shillings;
- Exceeds thirteen pounds six shillings and does not exceed thirteen pounds eight shillings;
- Exceeds thirteen pounds eight shillings and does not exceed thirteen pounds ten shillings;
- Exceeds thirteen pounds ten shillings and does not exceed thirteen pounds fourteen shillings;
- Exceeds thirteen pounds fourteen shillings and does not exceed thirteen pounds sixteen shillings;
- Exceeds thirteen pounds sixteen shillings and does not exceed thirteen pounds eighteen shillings;
- Exceeds thirteen pounds eighteen shillings and does not exceed fourteen pounds;

Eight shillings and eight pence;

Eight shillings and nine pence;

- Eight shillings and ten pence;
- Eight shillings and eleven pence;
- Nine shillings;
- Nine shillings and one penny;
- Nine shillings and two pence;
- Nine shillings and three pence;
- Nine shillings and four pence;
- Nine shillings and five pence;
- Nine shillings and six pence;
- Nine shillings and seven pence;

SECOND SCHEDULE—continued.

	Exceeds fourteen pounds and	Nine shillings and eight
	does not exceed fourteen	pence;
	pounds two shillings;	
	Exceeds fourteen pounds two	Nine shillings and nine
	shillings and does not ex-	pence;
	ceed fourteen pounds	
	four shillings;	
	Exceeds fourteen pounds	Nine shillings and ten
	four shillings and does	pence;
	not exceed fourteen	
	pounds six shillings;	
	Exceeds fourteen pounds	Nine shillings and eleven
	six shillings and does	pence;
	not exceed fourteen	
	pounds eight shillings;	
	Exceeds fourteen pounds	Ten shillings;
	eight shillings and does	
	not exceed fourteen	
	pounds ten shillings;	
eio fua	Exceeds fourteen pounds	Ten shillings and one
	ten shillings and does	penny;
	not exceed fourteen	
	pounds fourteen shil-	
	lings;	
	Exceeds fourteen pounds	Ten shillings and two
	fourteen shillings and	pence;
	does not exceed fourteen	
	pounds sixteen shillings;	
	Exceeds fourteen pounds	Ten shillings and three
	sixteen shillings and	pence;
	does not exceed fourteen	
	pounds eighteen shil-	
	lings;	
	Exceeds fourteen pounds	Ten shillings and four
	eighteen shillings and	pence;
3 12 C.M.S.	does not exceed fifteen	
	pounds;	
	Exceeds fifteen pounds and	Ten shillings and five
	does not exceed fifteen	pence;
als line	pounds two shillings;	
	Exceeds fifteen pounds two	Ten shillings and six
	shillings and does not	pence;
	exceed fifteen pounds	P,
	four shillings;	
Lates Fra	Exceeds fifteen pounds four	Ten shillings and seven
	shillings and does not	pence;
	exceed fifteen pounds six	
	shillings;	A STARTON A
· Standart		Exceeds
	د	Trootus

SECOND SCHEDULE-continued.

- Exceeds fifteen pounds six shillings and does not exceed fifteen pounds eight shillings;
- Exceeds fifteen pounds eight shillings and does not exceed fifteen pounds ten shillings;
- Exceeds fifteen pounds ten shillings and does not exceed fifteen pounds fourteen shillings;
- Exceeds fifteen pounds fourteen shillings and does not exceed fifteen pounds sixteen shillings;
- Exceeds fifteen pounds sixteen shillings and does not exceed fifteen pounds eighteen shillings;
- Exceeds fifteen pounds eighteen shillings and does not exceed sixteen pounds;
- Exceeds sixteen pounds and does not exceed sixteen pounds two shillings;
- Exceeds sixteen pounds two shillings and does not exceed sixteen pounds four shillings;
- Exceeds sixteen pounds four shillings and does not exceed sixteen pounds six shillings;
- Exceeds sixteen pounds six shillings and does not exceed sixteen pounds eight shillings;
- Exceeds sixteen pounds eight shillings and does not exceed sixteen pounds ten shillings;
- Exceeds sixteen pounds ten shillings and does not exceed sixteen pounds fourteen shillings;

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Ten shillings and eight pence;

- Ten shillings and nine pence;
- Ten shillings and ten pence;
- Ten shillings and eleven pence;

Eleven shillings;

- Eleven shillings and one penny;
- Eleven shillings and two pence;
- Eleven shillings and three pence;
- Eleven shillings and four pence;
- Eleven shillings and five pence;
- Eleven shillings and six pence;
- Eleven shillings and seven pence;

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Special Income and Wages Tax.

SECOND SCHEDULE—continued.

- Exceeds sixteen pounds four-Eleven shillings and eight teen shillings and does pence; not exceed sixteen pounds sixteen shillings; Exceeds sixteen pounds six-Eleven shillings and nine teen shillings and does pence; not exceed sixteen pounds eighteen shillings; Exceeds sixteen pounds Eleven shillings and ten eighteen shillings and pence: does not exceed seventeen pounds; Exceeds seventeen pounds shillings Eleven and does not exceed eleven pence; seventeen pounds two shillings: Exceeds seventeen pounds Twelve shillings; two shillings and does not exceed seventeen pounds four shillings; Exceeds seventeen pounds Twelve shillings and one four shillings and does penny; not exceed seventeen pounds six shillings; Exceeds seventeen pounds Twelve shillings and two six shillings and does pence; exceed not seventeen pounds eight shillings; Exceeds seventeen pounds Twelve shillings and three eight shillings and does pence; not exceed seventeen pounds ten shillings; Exceeds seventeen pounds ten Twelve shillings and four shillings and does not pence; exceed seventeen pounds fourteen shillings; Twelve shillings and five Exceeds seventeen pounds fourteen shillings and pence; does not exceed seventeen pounds sixteen shil-
- Exceeds seventeen pounds sixteen shillings and does not exceed seventeen pounds eighteen shillings;

lings;

Twelve shillings and six pence;

Exceeds

and

SECOND SCHEDULE—continued.

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

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- Exceeds eighteen pounds and does not exceed eighteen pounds two shillings;
- Exceeds eighteen pounds two shillings and does not exceed eighteen pounds four shillings;
- Exceeds eighteen pounds four shillings and does not exceed eighteen pounds six shillings;
- Exceeds eighteen pounds six shillings and does not exceed eighteen pounds eight shillings:
- Exceeds eighteen pounds eight shillings and does not exceed eighteen pounds ten shillings;
- Exceeds eighteen pounds ten shillings and does not exceed eighteen pounds fourteen shillings;
- Exceeds eighteen pounds fourteen shillings and does not exceed eighteen pounds sixteen shillings;
- Exceeds eighteen pounds sixteen shillings and does not exceed eighteen pounds eighteen shillings;
- Exceeds eighteen pounds eighteen shillings and does not exceed nineteen pounds;
- Exceeds nineteen pounds and does not exceed nineteen pounds two shillings;
- Exceeds nineteen pounds two shillings and does not exceed nineteen pounds four shillings:

Twelve shillings and seven pence;

- Twelve shillings and eight pence;
- Twelve shillings and nine pence;
- Twelve shillings and ten pence;
- Twelve shillings and eleven pence;
- Thirteen shillings;
- Thirteen shillings and one penny;
- Thirteen shillings and two pence;
- Thirteen shillings and three pence;
- Thirteen shillings and four pence;
- Thirteen shillings and five pence;
- Thirteen shillings and six pence;

SECOND SCHEDULE-continued.

 Exceeds nineteen pounds four shillings and does not exceed nineteen pounds	Thirteen shillings and seven pence;	
six shillings; Exceeds nineteen pounds six shillings and does not exceed nineteen pounds eight shillings;	Thirteen shillings and eight pence;	
Exceeds nineteen pounds eight shillings and does not exceed nineteen pounds ten shillings;	Thirteen shillings and nine pence;	
Exceeds nineteen pounds ten shillings and does not exceed nineteen pounds fourteen shillings;	Thirteen shillings and ten pence;	
Exceeds nineteen pounds fourteen shillings and does not exceed nineteen pounds sixteen shillings;	Thirteen shillings and eleven pence;	
 Exceeds nineteen pounds six- teen shillings and does not exceed nineteen pounds eighteen shil- lings;	Fourteen shillings;	
Exceeds nineteen pounda eighteen shillings and does not exceed twenty pounds.		

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

							Rates	of	Wages	Tax.
n :	wage	es ear	ned	in a	ny we	ek-				

- As does not exceed two pounds;
- As exceeds two pounds and does not exceed four pounds;

As exceeds four pounds.

Sixpence in each pound thereof;

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Eightpence in each pound thereof;

One penny in each two shillings thereof.

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Special Income and Wages Tax.

SECOND SCHEDULE-continued.

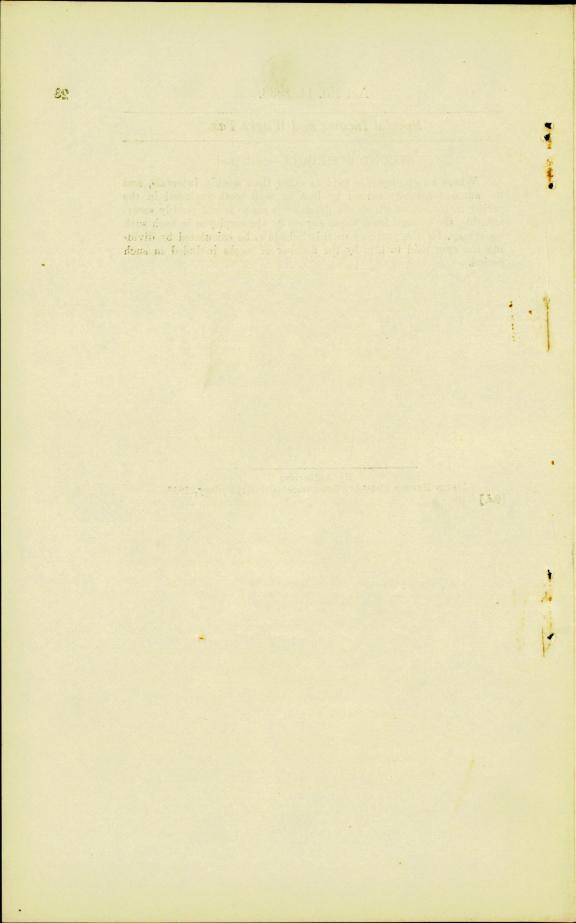
3. Where an employee is paid at other than weekly intervals, and the amount actually earned by him in each week included in the period in respect of which the payment is made is not readily ascertainable, the income from wages earned by the employee in each such week may, for the purposes of this Schedule,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

By Authority: DAVID HAROLD PAISLEY, Government Printer, Sydney, 1938.

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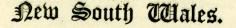
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I certify that this PUBLIC BILL, which originated in the LEGIS-LATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.

W. R. McCOURT, Clerk of the Legislative Assembly. Legislative Assembly Chamber, Sydney, 19 October, 1938.





GEORGII VI REGIS

Act No. 14, 1938.

An Act to impose a Special Income Tax on net assessable incomes; to impose a Wages Tax on income from wages; and for purposes connected therewith. [Assented to, 26th October, 1938.]

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 eited as the "Special Income and short title. Wages Tax Act, 1938."

2.

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

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

Special Income and Wages Tax.

Division into Parts. 2. This Act is divided into Parts as follows:-PART I.-PRELIMINARY-ss. 1, 2. PART II.-Special Income Tax-ss. 3-8. PART III.-Wages Tax-ss. 9, 10. SCHEDULES.

PART II.

SPECIAL INCOME TAX.

Construction of Part.

on **3.** This Part of this Act shall be construed with the Special Income and Wages Tax (Management) Act, 1936-1938.

Levy of Special Income Tax. 4. There shall be charged, levied, collected and paid for the use of His Majesty and for the credit of the Consolidated Revenue Fund, under the provisions of the Special Income and Wages Tax (Management) Act, 1936-1938, and the regulations made thereunder, and subject to the exemptions in that Act contained, Special Income Tax at the respective rates in this Part of this Act provided.

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

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

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

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Special Income and Wages Tax.

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

(2) Where, after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-eight, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such year of income, the Commissioner, pursuant to Division 15 of Part III of the Principal Act, requires a return to be made, and an assessment of Special Income Tax becomes necessary the rate of tax to be paid in respect of such net assessable income shall be tenpence in each pound of the net assessable income.

7. (1) In respect of the income derived by every Rate of Special person (other than a company) not domiciled in this Income Tax payable under State and by every company which is a non-resident con-sisting of dividends or interest referred to in section (Management) eleven of the Special Income and Wages Tax (Manage-Act, 1936-1938. ment) Act, 1936-1938, during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-eight, the rate of Special Income Tax shall be tenpence in each pound thereof.

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

8. (1) In respect of the net assessable income derived Rate of by every company during the year of income ended on Special the thirtieth day of June, one thousand nine hundred and on incomes thirty-eight, or such other period as has, prior to the of comcommencement of this Act, been or may, after such commencement, be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof, the rates of Special Income Tax shall be tenpence in each pound thereof. (2)

Income Tax panies.

Special Income and Wages Tax.

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

PART III.

WAGES TAX.

Construction of Part.

Levy of Wages Tax. 9. This Part of this Act shall be construed with the Special Income and Wages Tax (Management) Act, 1936-1938.

10. There shall be charged, levied, collected and paid for the use of His Majesty and for the credit of the Consolidated Revenue Fund under the provisions of the Special Income and Wages Tax (Management) Act, 1936-1938, and the regulations made thereunder and subject to the exemptions in that Act contained, Wages Tax at the respective amounts or at the respective rates provided in the Second Schedule to this Act in respect of income from wages derived by every person other than a company during the period commencing on the first day of November, one thousand nine hundred and thirtyeight, and ending on the thirtieth day of June, one thousand nine hundred and thirty-nine, 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, not exceeding the first four months thereof as the Governor by proclamation published in the Gazette before the thirtieth day of June, one thousand nine hundred and thirty-nine, shall determine.

FIRST

FIRST SCHEDULE.

PART I.

Sec. 5.

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

- (a) where the net assessable income does not exceed one hundred and fifty-six pounds;
- (b) where the net assessable income exceeds one hundred and fiftysix pounds and does not exceed two hundred and eight pounds;
- (c) where the net assessable income exceeds two hundred and eight pounds and does not exceed two hundred and sixty pounds;

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

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

- Three pence in each pound of the net assessable income;
- Four pence in each pound of the net assessable income;
- Four pence in each pound of the first one hundred pounds of the net assessable income;
- Six pence in each pound of the second one hundred pounds of the net assessable income;
- Eight pence in each pound of the balance of the net assessable income;
- Five pence in each pound of the first one hundred pounds of the net assessable income;
- Six pence in each pound of the second one hundred pounds of the net assessable income;
- Eight pence in each pound of the balance of the net assessable income;
- Five pence in each pound of the first one hundred pounds of the net assessable income;
- Eight pence in each pound of the second one hundred pounds of the net assessable income;

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FIRST SCHEDULE—continued.

PART I-continued.

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

PART II.

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

- (1) where the sum of income from wages and net assessable income does not exceed one hundred and fifty-six pounds;
- (2) where the sum of income from wages and net assessable income exceeds one hundred and fiftysix pounds and does not exceed two hundred and eight pounds;
- (3) where the sum of income from wages and net assessable income exceeds two hundred and eight pounds and does not exceed two hundred and sixty pounds; then—
- (a) if the amount of the income from wages is less than one hundred pounds;

Three pence in each pound of the net assessable income;

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 wages and one hundred pounds;

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Special Income and Wages Tax.

FIRST SCHEDULE—continued.

PART II-continued.

- button to save ai oscop sai ad the event. I she he will all stores and the second
 - (b) if the amount of the income from wages is equal to or exceeds one hundred pounds and does not exceed two hundred pounds;
 - (c) if the amount of the income from wages is equal to or exceeds two hundred pounds;
 - (4) where the sum of income from wages and net assessable income exceeds two hundred and sixty pounds and does not exceed three hundred and twelve pounds, then—
 - (a) if the amount of the income from wages is less than one hundred pounds;

tone perce in each pained of a control of the net messanble moorre as agains the d'illerence between the insense from weges and one innered pointed Siz

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

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

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FIRST SCHEDULE-continued.

PART II-continued.

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

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

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

- Five pence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds;
- Eight pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
- Nine pence in each pound of the balance of the net assessable income; (b)

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Special Income and Wages Tax.

FIRST SCHEDULE-continued.

PART II-continued.

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

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

(6) where the sum of income from wages and net assessable income exceeds one thousand and forty pounds, then—

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

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

Eight pence in each pound

of the net assessable income;

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

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Special Income and Wages Tax.

FIRST SCHEDULE-continued.

PART II-continued.

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(c) if the amount of the in-Ten pence in each pourd of the net assessable come from wages is equal to or exceeds two hunincome. dred pounds.

Sec. 10.

SECOND SCHEDULE.

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

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

Exceeds	three	pounds	and	Ten p	ence;
does	not	exceed t	three		
poun	ds ten	shillings	;		
Exceeds				One	shilling
shill	ings an	nd does	not	р	enny;
OTCO	ed thre	e nounds	s fif-		

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

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

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

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

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

shilling and one enny;

One shilling and two pence;

One shilling and three pence;

One shilling and six pence;

One shilling and seven pence;

One shilling and eight pence;

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Special Income and Wages Tax.

SECOND SCHEDULE-continued.

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

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

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

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

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

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

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

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

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

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

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

five pounds twelve shillings; Exceeds five pounds twelve

shillings and does not exceed five pounds fourteen shillings;

One shilling and nine pence;

One shilling and ten pence;

Two shillings;

Two shillings and one penny;

Two shillings and two pence;

Two shillings and three pence;

I'wo shillings and four pence;

pence;

Two shillings and eight pence;

Two shillings and nine pence;

Two shillings and ten pence;

Two shillings and eleven pence;

Three shillings;

Exceeds

Two shillings and seven

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Special Income and Wages Tax.

SECOND SCHEDULE-continued.

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

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

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

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

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

six pounds eight shillings;

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

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

shillings and does not exceed six pounds sixteen shillings;

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

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

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

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

Three shillings and one penny;

97.5 Three shillings and two pence;

Three shillings and eight pence.

Three shillings and nine pence;

Three shillings and ten pence;

Three shillings and eleven pence;

Four shillings;

Four shillings and one penny;

pence;

Four shillings and three pence;

Four shillings and four pence;

Four shillings and five pence;

Four shillings and six pence;

Exceeds

Four shillings and two

Exceeds six pounds fourteen

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Exceeds

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SECOND SCHEDULE-continued.

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

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- Exceeds seven pounds six shillings and does not exceed seven pounds eight shillings;
- Exceeds seven pounds eight shillings and does not exceed seven pounds ten shillings;
- Exceeds seven pounds ten shillings and does not exceed seven pounds fourteen shillings;
- Exceeds seven pounds fourteen shillings and does not exceed seven pounds sixteen shillings;
- Exceeds seven pounds sixteen shillings and does not exceed seven pounds eighteen shillings;
- Exceeds seven pounds eighteen shillings and does not exceed eight pounds;
- Exceeds eight pounds and does not exceed eight pounds two shillings;
- Exceeds eight pounds two shillings and does not exceed eight pounds four shillings;
- Exceeds eight pounds four shillings and does not exceed eight pounds six shillings;
- Exceeds eight pounds six shillings and does not exceed eight pounds eight shillings;
- Exceeds eight pounds eight shillings and does not exceed eight pounds ten shillings;

Four	shillings	and	seven
p	ence;		

Four shillings and eight pence;

Four shillings and nine pence;

Four shillings and ten pence;

Four shillings and eleven pence;

Five shillings;

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Five shillings and one penny;

Five shillings and two pence;

Five shillings and three pence;

Five shillings and four pence;

Five shillings and five pence;

Five shillings and six pence;

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Exceeds

SECOND SCHEDULE—continued.

	The state of the s		
Bara ber	Exceeds eight pounds ten shillings and does not exceed eight pounds	Five shillings and pence;	l seven
tilge han tigio bito	fourteen shillings; Exceeds eight pounds four- teen shillings and does	Five shillings and pence;	l eight
onn pro	not exceed eight pounds sixteen shillings;		
ania' bac	Exceeds eight pounds sixteen shillings and does not exceed eight pounds	Five shillings an pence;	d nine
2193 - 101 A	eighteen shillings;	inghilling in the	
	Exceeds eight pounds eigh- teen shillings and does	Five shillings a pence;	nd ten
aovala	not exceed nine pounds; Exceeds nine pounds and	Five shillings and	eleven
novalo ban	does not exceed nine pounds two shillings;	pence;	
	Exceeds nine pounds two	Six shillings;	12
THE REAL	shillings and does not exceed nine pounds four shillings;	ness closesti al a res	
And a stand of the stand of the	Exceeds nine pounds four	Six shillings an	nd one
ens Las	shillings and does not exceed nine pounds six shillings;	penny;	
ow) Las	Exceeds nine pounds six shil- lings and does not exceed nine pounds eight shil- lings;	Six shillings an pence;	nd two
	Exceeds nine pounds eight shillings and does not exceed nine pounds ten shillings;	Six shillings and pence;	d three
rud ha		Six shillings an	d four
orit interes	shillings and does not exceed nine pounds four- teen shillings;	pence;	
	Exceeds nine pounds fourteen shillings and does not exceed nine pounds six- teen shillings;	Six shillings a pence;	nd five
notice where w	Exceeds nine pounds sixteen	Six shillings a	nd six
1	shillings and does not exceed nine pounds eigh- teen shillings;	pence;	
al popula		THE STREET	Exceeds

SECOND SCHEDULE—continued.

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Exceeds nine pounds eighteen shillings and does not	Six shillings and soven pence;
exceed ten pounds;	
Exceeds ten pounds and does	Six shillings and eight
not exceed ten pounds	pence:
	pence;
two shillings;	
Exceeds ten pounds two	Six shillings and nine
shillings and does not	pence;
exceed ten pounds four	ponco,
shillings;	
Exceeds ten pounds four	Six shillings and ten
shillings and does not	pence:
exceed ten pounds six	
shillings;	a
Exceeds ten pounds six	Six shillings and eleven
shillings and does not	pence;
exceed ten pounds eight	and the second strange with a second s
shillings;	
	S
Exceeds ten pounds eight	Seven shillings;
shillings and does not	
exceed ten pounds ten	
shillings;	
Exceeds ten pounds ten shil-	Seven shillings and one
Exceeds ten pounds ten sill-	
lings and does not exceed	penny;
ten pounds fourteen shil-	
lings;	
Exceeds ten pounds four-	Seven shillings and two .
teen shillings and does	pence;
	pence,
not exceed ten pounds	
sixteen shillings;	
Exceeds ten pounds sixteen	Seven shillings and three
shillings and does not	pence:
exceed ten pounds eigh-	pence,
exceed ten pounds eign-	
teen shillings;	the Land State of the State of
Exceeds ten pounds eighteen	Seven shillings and four
shillings and does not	pence;
exceed eleven pounds;	
Exceeds eleven pounds and	Seven shillings and five
Exceeds eleven pounds and	
does not exceed eleven	pence;
pounds two shillings;	
Exceeds eleven pounds two	Seven shillings and six
shillings and does not	
sminings and uses not	pence;
exceed eleven pounds	Train and the
four shillings;	
Exceeds eleven pounds four	Seven shillings and seven
shillings and does not	
owood oloron and	pence;
exceed eleven pounds	C.J.
six shillings;	
	Transfe

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Exceeds

SECOND SCHEDULE-continued.

- Exceeds eleven pounds six shillings and does not exceed eleven pounds eight shillings;
- Exceeds eleven pounds eight shillings and does not exceed eleven pounds ten shillings;
- Exceeds eleven pounds ten shillings and does not exceed eleven pounds fourteen shillings;
- Exceeds eleven pounds fourteen shillings and does not exceed eleven pounds sixteen shillings;
- Exceeds eleven pounds sixteen shillings and does not exceed eleven pounds eighteen shillings;
- Exceeds eleven pounds eighteen shillings and does not exceed twelve pounds;
- Exceeds twelve pounds and does not exceed twelve pounds two shillings;
- Exceeds twelve pounds two shillings and does not exceed twelve pounds four shillings;
- Exceeds twelve pounds four shillings and does not exceed twelve pounds six shillings;
- Exceeds twelve pounds six shillings and does not exceed twelve pounds eight shillings;
- Exceeds twelve pounds eight shillings and does not exceed twelve pounds ten shillings;
- Exceeds twelve pounds ten shillings and does not exceed twelve pounds fourteen shillings;

Seven shillings and eight pence;

- Seven shillings and nine pence;
- Seven shillings and ten pence;
- Seven shillings and eleven pence;

Eight shillings;

- Eight shillings and one penny;
- Eight shillings and two pence;
- Eight shillings and three pence;
- Eight shillings and four pence;
- Eight shillings and five pence;
- Eight shillings and six pence;
- Eight shillings and seven pence;

Exceeds

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Special Income and Wages Tax.

SECOND SCHEDULE-continued.

- Exceeds twelve pounds fourteen shillings and does not exceed twelve pounds sixteen shillings;
- **Exceeds** twelve pounds sixteen shillings and does not exceed twelve pounds eighteen shillings;
- Exceeds twelve pounds eighteen shillings and does not exceed thirteen pounds;
- Exceeds thirteen pounds and does not exceed thirteen pounds two shillings;
- Exceeds thirteen pounds two shillings and does not exceed thirteen pounds four shillings;
- Exceeds thirteen pounds four shillings and does not exceed thirteen pounds six shillings;
- Exceeds thirteen pounds six shillings and does not exceed thirteen pounds eight shillings;
- Exceeds thirteen pounds eight shillings and does not exceed thirteen pounds ten shillings;
- Exceeds thirteen pounds ten shillings and does not exceed thirteen pounds fourteen shillings;
- Exceeds thirteen pounds fourteen shillings and does not exceed thirteen pounds sixteen shillings; Exceeds thirteen pounds six-
- teen shillings and does not exceed thirteen pounds eighteen shillings;
- Exceeds thirteen pounds eighteen shillings and does not exceed fourteen pounds;

Eight shillings and eight pence;

Eight shillings and nine pence;

Eight shillings and ten pence;

Eight shillings and eleven pence;

Nine shillings;

Nine shillings and one penny;

Nine shillings and two pence;

Nine shillings and three pence;

Nine shillings and four pence;

Nine shillings and five pence;

Nine shillings and six pence;

Nine shillings and seven pence;

Exceeds

a.

Special Income and Wages Tax.

SECOND SOHEDULE-continued.

BECOND SCHEDULE-	-concentaca.
tinis has Exceeds fourteen pounds and	Nine shillings and eight
does not exceed fourteen	nonée)
pounds two shillings;	pefiée;
Exceeds fourteen pounds two	Niné shillings and nine
A little in the second second second	pence;
shin but shillings and does not ex-	pence;
ceed fourteen pounds	a stand the second stand stands
four shillings;	inter initiat
tiof lists four shillings and does	Nine shillings and ten
not its stat four shillings and does	pence;
not exceed fourteen	the state of the state
pounds six shillings;	400.20 I III I I I I I I I I I I I I I I I I
Exceeds fourteen pounds	Nine shillings and eleven
constant six shillings and does	pence;
not exceed fourteen	to the total sector and the
pounds eight shillings;	City a puriod
Exceeds fourteen pounds	Ten shillings;
eight shillings and does	10 Investigia
not exceed fourteen	this heary
pounds ten shillings;	and the second
say has Exceeds fourteen pounds	Ten shillings- and one
ten shillings and does	penny;
not exceed fourteen	pointy,
pounds fourteen shil-	we we have
lings;	Har als call
ings;	
Exceeds fourteen pounds	Ten shillings and two
fourteen shillings and	pence;
does not exceed fourteen	white prover all the fer
pounds sixteen shillings;	
Exceeds fourteen pounds	Ten shillings and three
sixteen shillings and	pence;
does not exceed fourteen	Diry and four
pounds eighteen shil-	and the second second second
lings;	
Exceeds fourteen pounds	Ten shillings and four
eighteen shillings and	pence;
does not exceed fifteen	bor z'i ant hat
pounds;	
Exceeds fifteen pounds and	Ten shillings and five
does not exceed fifteen	pence;
pounds two shillings;	
Exceeds fifteen pounds two	Ten shillings and six
shillings and does not	pence;
exceed fifteen pounds	ponce,
four shillings;	in the second second
	Ten shillings and seven
Exceeds fifteen pounds four shillings and does not	pence:
billings and doos not	pence;
exceed fifteen pounds six	Concernation and the state
shillings;	Exceeds

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Special Income and Wages Tax.

SECOND SCHEDULE-continued.

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

ent a ban Exceeds fifteen pounds eight shillings and does not exceed fifteen pounds ten shillings;

no) ion Exceeds fifteen pounds ten shillings and does not exceed fifteen pounds fourteen shillings;

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

Exceeds fifteen pounds eno ion 120 eighteen shillings and does not exceed sixteen pounds;

Exceeds sixteen pounds and out find that does not exceed sixteen pounds two shillings;

Exceeds sixteen pounds two shillings and does not exceed sixteen pounds

four shillings;

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

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

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

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

el interla

Ten shillings and eight pence;

Ten shillings and nine pence;

Ten shillings; and ten pence;

Star Starter

Ten shillings and eleven pence;

Eleven shillings;

Exceeds for

Eleven shillings and one penny;

Eleven shillings and two pence;

Eleven shillings and three pence;

Eleven shillings and four pence;

Eleven shillings and five pence;

Eleven shillings and six pence;

Eleven shillings and seven pence;

Exceeds

There is

19

SECOND SCHEDULE-continued.

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

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

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

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

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

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

F. 17.

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

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

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

Eleven shillings and nine pence;

Eleven shillings and ten pence;

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Eleven shillings and eleven pence;

Twelve shillings;

Twelve shillings and one penny;

Twelve shillings and two pence;

Twelve shillings and three pence;

Twelve shillings and four pence;

Twelve shillings and five pence;

Twelve shillings and six pence; or a

Exceeds

SECOND SCHEDULE-continued.

t₄(b): - Los - Exceeds seventeen pounds eighteen shillings and does not exceed eighteen pounds;

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

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

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

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

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

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

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

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

Exceeds nineteen pounds and does not exceed nineteen xis tars cardifipounds two shillings;

> Exceeds nineteen pounds two Thirt shillings and does not p exceed nineteen pounds four shillings:

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Twelve shillings and seven pence;

Twelve shillings and eight pence;

Twelve shillings and nine pence;

Twelve shillings and ten pence;

Twelve shillings and eleven pence;

Thirteen shillings;

Thirteen shillings and one penny;

Thirteen shillings and two pence;

Thirteen shillings and three pence;

Thirteen shillings and four pence;

Thirteen shillings and five pence;

Thirteen shillings and six pence;

Exceeds

Special Income and Wages Tax.

SECOND SCHEDULE-continued.

Exceeds nineteen pounds four shillings and does not	Thirteen shillings and seven pence;
exceed nineteen pounds six shillings;	
Exceeds nineteen pounds six shillings and does not exceed nineteen pounds eight shillings;	eight pence;
Exceeds nineteen pounds eight shillings and does not exceed nineteen pounds ten shillings;	Thirteen shillings and nine pence;
Exceeds nineteen pounds ten shillings and does not exceed nineteen pounds fourteen shillings;	Thirteen shillings and ten pence;
Exceeds nineteen pounds fourteen shillings and does not exceed nineteen pounds sixteen shillings;	Thirteen shillings and eleven pence;
Exceeds nineteen pounds six- teen shillings and does not exceed nineteen pounds eighteen shil- lings;	Fourteen shillings;
	one penny.
baa eville i entre siner.	
2. Where the income from wages earn week exceeds twenty pounds the rates follows:	ned by an employee in any of Wages Tax shall be as
Les On so much of the income from	Rates of Wages Tax.

hua x. wages earned in any week-

As does not exceed two Sixpence in each pound sta Eca Gall pounds; thereof;

As exceeds two pounds and Eightpence in each pound zie fath opeji does not exceed four thereof; pounds;

As exceeds four pounds. One penny in each two RECORDE shillings thereof.

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Special Income and Wages Tax.

SECOND SCHEDULE—continued.

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

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

> WAKEHURST, Governor.

> > Margula

Government House, Sydney, 26th October, 1938.

