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, 18 *April,* 1940.

New South Wales.

ANNO QUARTO

GEORGII VI REGIS.

* *

Act No. , 1940.

An Act to make provision for certain exemptions from and rebates of tax under the Unemployment Relief Tax (Management) Act, 1939, and the Social Services Tax (Management) Act, 1939; for this purpose to amend the said Acts; 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.

Short title and division of Act into Parts.

1. (1) This Act may be cited as the "Taxation (Unemployment Relief and Social Services) Amendment Act, 1940."

(2) This Act is divided into Parts as follows:—

PART I.—PRELIMINARY.

PART II.—AMENDMENT OF THE UNEMPLOYMENT RELIEF TAX (MANAGEMENT) ACT, 1939.

5 PART III.—AMENDMENT OF THE SOCIAL SERVICES TAX (MANAGEMENT) ACT, 1939.

PART II.

AMENDMENT OF UNEMPLOYMENT RELIEF TAX (MANAGEMENT) ACT, 1939.

10 **2.** (1) The Unemployment Relief Tax (Management) Act, 1939, as amended by this Act, may be cited as the "Unemployment Relief Tax (Management) Act, 1939-1940." Citation.

(2) The Unemployment Relief Tax (Management) 15 Act, 1939, is amended— Amendment of Act No. 13, 1939.

(a) (i) by inserting in paragraph (h) of subsection one of section ten after the words "year of income" the words "ended on the thirtieth day of June, one thousand nine hundred and 20 thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)" Sec. 10. (Exemptions.)

(ii) by inserting after paragraph (h) of the same subsection the following new para- 25 graph—

(h1) the net assessable income of any person (other than a company) domiciled in this State whose total income from all sources during any year of income subse- 30 quent to the year of income referred to in paragraph (h) of this subsection is less than one hundred and fifty-six pounds, or where the person has a dependant does not exceed two hundred and eighteen pounds;

(iii)

(iii) by inserting in paragraph (i) of the same subsection after the word "employee" where firstly occurring the words "derived before the first day of May, one thousand nine hundred and forty."

(iv) by omitting from the proviso to paragraph (i) of the same subsection the words "any year of income" and by inserting in lieu thereof the words "the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)."

(v) by inserting after paragraph (i) of the same subsection the following new paragraph—

(i1) the income from employment of an employee derived after the thirtieth day of April, one thousand nine hundred and forty, while he is in receipt of such income at a rate less than three pounds per week or the equivalent hourly or daily rate or where the employee has a dependant while he is in receipt of such income at a rate less than four pounds four shillings per week or the equivalent hourly or daily rate:

Provided that this exemption shall not apply to any income from employment derived during any year of income subsequent to the year of income referred to in paragraph (i) of this subsection by an employee whose total income from all sources during that year of income is equal to or exceeds one hundred and fifty-six pounds or where the employee has a dependant exceeds two hundred and eighteen pounds in either of which cases such income from employment shall be deemed to be net assessable income of the year of income in which it is received.

(b) by inserting at the end of section fourteen the following new subsection— Sec. 14. (Rebate of tax.)

(7) Any person (other than a company) domiciled in this State whose total income derived from all sources during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year) is less than one hundred and fifty-six pounds shall be entitled to a rebate in his assessment for that year of income of an amount of tax equal to two-ninths of the tax otherwise payable by him.

PART III.

Amendment of Social Services Tax (Management) Act, 1939.

3. (1) The Social Services Tax (Management) Act, 1939, as amended by this Act, may be cited as the "Social Services Tax (Management) Act, 1939-1940." Citation.

(2) The Social Services Tax (Management) Act, 1939, is amended— Amendment of Act No. 11, 1939.

(a) (i) by inserting in paragraph (h) of subsection one of section ten after the words "year of income" the words "ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)" Sec. 10. (Exemptions.)

(ii) by inserting after paragraph (h) of the same subsection the following new paragraph—

(h1) the net assessable income of any person (other than a company) domiciled in this State whose total income from all sources

sources during any year of income subsequent to the year of income referred to in paragraph (h) of this subsection is less than one hundred and fifty-six pounds, or where the person has a dependant does not exceed two hundred and eighteen pounds;

(iii) by inserting in paragraph (i) of the same subsection after the word "employee" where firstly occurring the words "derived before the first day of May, one thousand nine hundred and forty."

(iv) by omitting from the proviso to paragraph (i) of the same subsection the words "any year of income" and by inserting in lieu thereof the words "the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)."

(v) by inserting after paragraph (i) of the same subsection the following new paragraph—

(i1) the income from employment of an employee derived after the thirtieth day of April, one thousand nine hundred and forty, while he is in receipt of such income at a rate less than three pounds per week or the equivalent hourly or daily rate, or where the employee has a dependant while he is in receipt of such income at a rate less than four pounds four shillings per week or the equivalent hourly or daily rate:

Provided that this exemption shall not apply to any income from employment derived during any year of income subsequent to the year of income referred to in paragraph (i) of this subsection by an employee whose total income from all sources

sources during that year of income is equal to or exceeds one hundred and fifty-six pounds or where the employee has a dependant exceeds two hundred and eighteen pounds in either of which cases such income from employment shall be deemed to be net assessable income of the year of income in which it is received.

(b) by inserting at the end of section fourteen the following new subsection— Sec. 14. (Rebate of tax.)

(7) Any person (other than a company) domiciled in this State whose total income derived from all sources during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year) is less than one hundred and fifty-six pounds shall be entitled to a rebate in his assessment for that year of income of an amount of tax equal to two-ninths of the tax otherwise payable by him.

Sydney: Thomas Henry Tennant, Government Printer—1940.

[7*d*.]

No. , 1940.

A BILL

To make provision for certain exemptions from and rebates of tax under the Unemployment Relief Tax (Management) Act, 1939, and the Social Services Tax (Management) Act, 1939; for this purpose to amend the said Acts; and for purposes connected therewith.

[Mr. Richardson;—17 *April*, 1940.]

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

PART I.

Preliminary.

1. (1) This Act may be cited as the "Taxation (Unemployment Relief and Social Services) Amendment Act, 1940."

Short title and division of Act into Parts.

(2) This Act is divided into Parts as follows:—

PART I.—PRELIMINARY.

PART II.—AMENDMENT OF THE UNEMPLOYMENT RELIEF TAX (MANAGEMENT) ACT, 1939.

5 PART III.—AMENDMENT OF THE SOCIAL SERVICES TAX (MANAGEMENT) ACT, 1939.

PART II.

AMENDMENT OF UNEMPLOYMENT RELIEF TAX (MANAGEMENT) ACT, 1939.

10 **2.** (1) The Unemployment Relief Tax (Management) Act, 1939, as amended by this Act, may be cited as the "Unemployment Relief Tax (Management) Act, 1939-1940." Citation.

(2) The Unemployment Relief Tax (Management) 15 Act, 1939, is amended— Amendment of Act No. 13, 1939.

(a) (i) by inserting in paragraph (h) of subsection one of section ten after the words "year of income" the words "ended on the thirtieth day of June, one thousand nine hundred and 20 thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)" Sec. 10. (Exemptions.)

(ii) by inserting after paragraph (h) of the same subsection the following new para- 25 graph—

(h1) the net assessable income of any person (other than a company) domiciled in this State whose total income from all sources during any year of income subse- 30 quent to the year of income referred to in paragraph (h) of this subsection is less than one hundred and fifty-six pounds, or where the person has a dependant does not exceed two hundred and eighteen pounds;

(iii)

(iii) by inserting in paragraph (i) of the same subsection after the word "employee" where firstly occurring the words "derived before the first day of May, one thousand nine hundred and forty."

(iv) by omitting from the proviso to paragraph (i) of the same subsection the words "any year of income" and by inserting in lieu thereof the words "the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)."

(v) by inserting after paragraph (i) of the same subsection the following new paragraph—

(i1) the income from employment of an employee derived after the thirtieth day of April, one thousand nine hundred and forty, while he is in receipt of such income at a rate less than three pounds per week or the equivalent hourly or daily rate or where the employee has a dependant while he is in receipt of such income at a rate less than four pounds four shillings per week or the equivalent hourly or daily rate:

Provided that this exemption shall not apply to any income from employment derived during any year of income subsequent to the year of income referred to in paragraph (i) of this subsection by an employee whose total income from all sources during that year of income is equal to or exceeds one hundred and fifty-six pounds or where the employee has a dependant exceeds two hundred and eighteen pounds in either of which cases such income from employment shall be deemed to be net assessable income of the year of income in which it is received.

(b) by inserting at the end of section fourteen the following new subsection— Sec. 14. (Rebate of tax.)

(7) Any person (other than a company) domiciled in this State whose total income derived from all sources during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year) is less than one hundred and fifty-six pounds shall be entitled to a rebate in his assessment for that year of income of an amount of tax equal to two-ninths of the tax otherwise payable by him.

PART III.

AMENDMENT OF SOCIAL SERVICES TAX (MANAGEMENT) ACT, 1939.

3. (1) The Social Services Tax (Management) Act, 1939, as amended by this Act, may be cited as the "Social Services Tax (Management) Act, 1939-1940." Citation.

(2) The Social Services Tax (Management) Act, 1939, is amended— Amendment of Act No. 11, 1939.

(a) (i) by inserting in paragraph (h) of subsection one of section ten after the words "year of income" the words "ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)" Sec. 10. (Exemptions.)

(ii) by inserting after paragraph (h) of the same subsection the following new paragraph—

(h1) the net assessable income of any person (other than a company) domiciled in this State whose total income from all sources

sources during any year of income subsequent to the year of income referred to in paragraph (h) of this subsection is less than one hundred and fifty-six pounds, or where the person has a dependant does not exceed two hundred and eighteen pounds;

(iii) by inserting in paragraph (i) of the same subsection after the word "employee" where firstly occurring the words "derived before the first day of May, one thousand nine hundred and forty."

(iv) by omitting from the proviso to paragraph (i) of the same subsection the words "any year of income" and by inserting in lieu thereof the words "the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)."

(v) by inserting after paragraph (i) of the same subsection the following new paragraph—

(i1) the income from employment of an employee derived after the thirtieth day of April, one thousand nine hundred and forty, while he is in receipt of such income at a rate less than three pounds per week or the equivalent hourly or daily rate, or where the employee has a dependant while he is in receipt of such income at a rate less than four pounds four shillings per week or the equivalent hourly or daily rate:

Provided that this exemption shall not apply to any income from employment derived during any year of income subsequent to the year of income referred to in paragraph (i) of this subsection by an employee whose total income from all sources

sources during that year of income is equal to or exceeds one hundred and fifty-six pounds or where the employee has a dependant exceeds two hundred and eighteen pounds in either of which cases such income from employment shall be deemed to be net assessable income of the year of income in which it is received.

(b) by inserting at the end of section fourteen the following new subsection— **Sec. 14. (Rebate of tax.)**

(7) Any person (other than a company) domiciled in this State whose total income derived from all sources during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year) is less than one hundred and fifty-six pounds shall be entitled to a rebate in his assessment for that year of income of an amount of tax equal to two-ninths of the tax otherwise payable by him.

Sydney: Thomas Henry Tennant, Government Printer—1940.

[7*d*.]

New South Wales.

ANNO QUARTO

GEORGII VI REGIS.

* *

Act No. 3, 1940.

An Act to make provision for certain exemptions from and rebates of tax under the Unemployment Relief Tax (Management) Act, 1939, and the Social Services Tax (Management) Act, 1939; for this purpose to amend the said Acts; and for purposes connected therewith. [Assented to, 30th April, 1940.]

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

PART I.

Preliminary.

1. (1) This Act may be cited as the "Taxation (Unemployment Relief and Social Services) Amendment Act, 1940." **Short title and division of Act into Parts.**

(2) This Act is divided into Parts as follows:—

PART I.—PRELIMINARY.

PART II.—AMENDMENT OF THE UNEMPLOYMENT RELIEF TAX (MANAGEMENT) ACT, 1939.

PART III.—AMENDMENT OF THE SOCIAL SERVICES TAX (MANAGEMENT) ACT, 1939.

PART II.

AMENDMENT OF UNEMPLOYMENT RELIEF TAX (MANAGEMENT) ACT, 1939.

Citation.

2. (1) The Unemployment Relief Tax (Management) Act, 1939, as amended by this Act, may be cited as the "Unemployment Relief Tax (Management) Act, 1939-1940."

Amendment of Act No. 13, 1939.

(2) The Unemployment Relief Tax (Management) Act, 1939, is amended—

Sec. 10. (Exemptions.)

(a) (i) by inserting in paragraph (h) of subsection one of section ten after the words "year of income" the words "ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)"

(ii) by inserting after paragraph (h) of the same subsection the following new paragraph—

(h1) the net assessable income of any person (other than a company) domiciled in this State whose total income from all sources during any year of income subsequent to the year of income referred to in paragraph (h) of this subsection is less than one hundred and fifty-six pounds, or where the person has a dependant does not exceed two hundred and eighteen pounds;

(iii)

(iii) by inserting in paragraph (i) of the same subsection after the word "employee" where firstly occurring the words "derived before the first day of May, one thousand nine hundred and forty."

(iv) by omitting from the proviso to paragraph (i) of the same subsection the words "any year of income" and by inserting in lieu thereof the words "the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)."

(v) by inserting after paragraph (i) of the same subsection the following new paragraph—

(i1) the income from employment of an employee derived after the thirtieth day of April, one thousand nine hundred and forty, while he is in receipt of such income at a rate less than three pounds per week or the equivalent hourly or daily rate or where the employee has a dependant while he is in receipt of such income at a rate less than four pounds four shillings per week or the equivalent hourly or daily rate:

Provided that this exemption shall not apply to any income from employment derived during any year of income subsequent to the year of income referred to in paragraph (i) of this subsection by an employee whose total income from all sources during that year of income is equal to or exceeds one hundred and fifty-six pounds or where the employee has a dependant exceeds two hundred and eighteen pounds in either of which cases such income from employment shall be deemed to be net assessable income of the year of income in which it is received.

(b)

Sec. 14. (Rebate of tax.)

(b) by inserting at the end of section fourteen the following new subsection—

(7) Any person (other than a company) domiciled in this State whose total income derived from all sources during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year) is less than one hundred and fifty-six pounds shall be entitled to a rebate in his assessment for that year of income of an amount of tax equal to two-ninths of the tax otherwise payable by him.

PART III.

Amendment of Social Services Tax (Management) Act, 1939.

Citation.

3. (1) The Social Services Tax (Management) Act, 1939, as amended by this Act, may be cited as the "Social Services Tax (Management) Act, 1939-1940."

Amendment of Act No. 11, 1939.

(2) The Social Services Tax (Management) Act, 1939, is amended—

Sec. 10. (Exemptions.)

(a) (i) by inserting in paragraph (h) of subsection one of section ten after the words "year of income" the words "ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)"

(ii) by inserting after paragraph (h) of the same subsection the following new paragraph—

(h1) the net assessable income of any person (other than a company) domiciled in this State whose total income from all sources

sources during any year of income subsequent to the year of income referred to in paragraph (h) of this subsection is less than one hundred and fifty-six pounds, or where the person has a dependant does not exceed two hundred and eighteen pounds;

(iii) by inserting in paragraph (i) of the same subsection after the word "employee" where firstly occurring the words "derived before the first day of May, one thousand nine hundred and forty."

(iv) by omitting from the proviso to paragraph (i) of the same subsection the words "any year of income" and by inserting in lieu thereof the words "the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)."

(v) by inserting after paragraph (i) of the same subsection the following new paragraph—

(i1) the income from employment of an employee derived after the thirtieth day of April, one thousand nine hundred and forty, while he is in receipt of such income at a rate less than three pounds per week or the equivalent hourly or daily rate, or where the employee has a dependant while he is in receipt of such income at a rate less than four pounds four shillings per week or the equivalent hourly or daily rate:

Provided that this exemption shall not apply to any income from employment derived during any year of income subsequent to the year of income referred to in paragraph (i) of this subsection by an employee whose total income from all sources

sources during that year of income is equal to or exceeds one hundred and fifty-six pounds or where the employee has a dependant exceeds two hundred and eighteen pounds in either of which cases such income from employment shall be deemed to be net assessable income of the year of income in which it is received.

Sec. 14. (Rebate of tax.)

(b) by inserting at the end of section fourteen the following new subsection—

(7) Any person (other than a company) domiciled in this State whose total income derived from all sources during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year) is less than one hundred and fifty-six pounds shall be entitled to a rebate in his assessment for that year of income of an amount of tax equal to two-ninths of the tax otherwise payable by him.

By Authority:
THOMAS HENRY TENNANT, Government Printer, Sydney, 1940.

[3d.]

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

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

Legislative Assembly Chamber,
Sydney, 30 *April,* 1940.

New South Wales.

ANNO QUARTO

GEORGII VI REGIS.

* *

Act No. 3, 1940.

An Act to make provision for certain exemptions from and rebates of tax under the Unemployment Relief Tax (Management) Act, 1939, and the Social Services Tax (Management) Act, 1939; for this purpose to amend the said Acts; and for purposes connected therewith. [Assented to, 30th April, 1940.]

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

PART I.

PRELIMINARY.

1. (1) This Act may be cited as the "Taxation (Unemployment Relief and Social Services) Amendment Act, 1940." Short title and division of Act into Parts.

(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.

(2) This Act is divided into Parts as follows:—

PART I.—PRELIMINARY.

PART II.—AMENDMENT OF THE UNEMPLOYMENT RELIEF TAX (MANAGEMENT) ACT, 1939.

PART III.—AMENDMENT OF THE SOCIAL SERVICES TAX (MANAGEMENT) ACT, 1939.

PART II.

AMENDMENT OF UNEMPLOYMENT RELIEF TAX (MANAGEMENT) ACT, 1939.

Citation.

2. (1) The Unemployment Relief Tax (Management) Act, 1939, as amended by this Act, may be cited as the "Unemployment Relief Tax (Management) Act, 1939-1940."

Amendment of Act No. 13, 1939.

(2) The Unemployment Relief Tax (Management) Act, 1939, is amended—

Sec. 10. (Exemptions.)

(a) (i) by inserting in paragraph (h) of subsection one of section ten after the words "year of income" the words "ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)"

(ii) by inserting after paragraph (h) of the same subsection the following new paragraph—

(h1) the net assessable income of any person (other than a company) domiciled in this State whose total income from all sources during any year of income subsequent to the year of income referred to in paragraph (h) of this subsection is less than one hundred and fifty-six pounds, or where the person has a dependant does not exceed two hundred and eighteen pounds;

(iii)

(iii) by inserting in paragraph (i) of the same subsection after the word "employee" where firstly occurring the words "derived before the first day of May, one thousand nine hundred and forty."

(iv) by omitting from the proviso to paragraph (i) of the same subsection the words "any year of income" and by inserting in lieu thereof the words "the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)."

(v) by inserting after paragraph (i) of the same subsection the following new paragraph—

(i1) the income from employment of an employee derived after the thirtieth day of April, one thousand nine hundred and forty, while he is in receipt of such income at a rate less than three pounds per week or the equivalent hourly or daily rate or where the employee has a dependant while he is in receipt of such income at a rate less than four pounds four shillings per week or the equivalent hourly or daily rate:

Provided that this exemption shall not apply to any income from employment derived during any year of income subsequent to the year of income referred to in paragraph (i) of this subsection by an employee whose total income from all sources during that year of income is equal to or exceeds one hundred and fifty-six pounds or where the employee has a dependant exceeds two hundred and eighteen pounds in either of which cases such income from employment shall be deemed to be net assessable income of the year of income in which it is received.

Sec. 14. (Rebate of tax.)

(b) by inserting at the end of section fourteen the following new subsection—

(7) Any person (other than a company) domiciled in this State whose total income derived from all sources during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year) is less than one hundred and fifty-six pounds shall be entitled to a rebate in his assessment for that year of income of an amount of tax equal to two-ninths of the tax otherwise payable by him.

PART III.

Amendment of Social Services Tax (Management) Act, 1939.

Citation.

3. (1) The Social Services Tax (Management) Act, 1939, as amended by this Act, may be cited as the "Social Services Tax (Management) Act, 1939-1940."

Amendment of Act No. 11, 1939.

(2) The Social Services Tax (Management) Act, 1939, is amended—

Sec. 10. (Exemptions.)

(a) (i) by inserting in paragraph (h) of subsection one of section ten after the words "year of income" the words "ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)"

(ii) by inserting after paragraph (h) of the same subsection the following new paragraph—

(h1) the net assessable income of any person (other than a company) domiciled in this State whose total income from all sources

sources during any year of income subsequent to the year of income referred to in paragraph (h) of this subsection is less than one hundred and fifty-six pounds, or where the person has a dependant does not exceed two hundred and eighteen pounds;

(iii) by inserting in paragraph (i) of the same subsection after the word "employee" where firstly occurring the words "derived before the first day of May, one thousand nine hundred and forty."

(iv) by omitting from the proviso to paragraph (i) of the same subsection the words "any year of income" and by inserting in lieu thereof the words "the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year)."

(v) by inserting after paragraph (i) of the same subsection the following new paragraph—

(i1) the income from employment of an employee derived after the thirtieth day of April, one thousand nine hundred and forty, while he is in receipt of such income at a rate less than three pounds per week or the equivalent hourly or daily rate, or where the employee has a dependant while he is in receipt of such income at a rate less than four pounds four shillings per week or the equivalent hourly or daily rate:

Provided that this exemption shall not apply to any income from employment derived during any year of income subsequent to the year of income referred to in paragraph (i) of this subsection by an employee whose total income from all sources

sources during that year of income is equal to or exceeds one hundred and fifty-six pounds or where the employee has a dependant exceeds two hundred and eighteen pounds in either of which cases such income from employment shall be deemed to be net assessable income of the year of income in which it is received.

Sec. 14. (Rebate of tax.)

(b) by inserting at the end of section fourteen the following new subsection—

(7) Any person (other than a company) domiciled in this State whose total income derived from all sources during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year) is less than one hundred and fifty-six pounds shall be entitled to a rebate in his assessment for that year of income of an amount of tax equal to two-ninths of the tax otherwise payable by him.

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

WAKEHURST,
Governor.

Government House,
Sydney, 30th April, 1940.