# New South Wales.



ANNO QUARTO

# GEORGII VI REGIS.

Act No. 51, 1940.

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

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

#### PART I.

#### PRELIMINARY.

1. This Act may be cited as the "Unemployment short title. Relief Tax (Further Provisions) Act, 1940."

2.

Division into Parts.

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

PART I.—PRELIMINARY—ss. 1, 2.

PART II.—Unemployment Relief Tax upon Net Assessable Income—ss. 3-10.

PART III.—Unemployment Relief Tax upon Income from Employment—ss. 11-13.

SCHEDULES.

#### PART II.

Unemployment Relief Tax upon Net Assessable Income.

Construction of Part.

Levy of Unemployment Relief Tax upon

net assess-

able

income.

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

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

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

Rates of tax in certain special cases. 6. (1) Where a trust estate falls to be distributed or a person is about to leave this State and the estate or person has derived net assessable income after the close of the year of income ended on the thirtieth day of June,

one thousand nine hundred and forty, and an assessment of Unemployment Relief Tax becomes necessary before the commencement of an Act fixing the rates of Unemployment Relief Tax in respect of net assessable income derived after such year of income the rates of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be those set out in the First Schedule to this Act.

- (2) Where, in respect of any period after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty, the Commissioner, pursuant to Division 15 of Part III of the Principal Act, requires a return to be made, and an assessment of Unemployment Relief Tax becomes necessary before the commencement of an Act fixing the rates of Unemployment Relief Tax in respect of net assessable income derived after such year of income, the rate of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be one shilling in each pound of the net assessable income.
- 7. In respect of the income derived on or after the date Rate of Unemployment of the commencement of this Act by every person (other Relief Tax Payable under than a company) not domiciled in this State and by every section thirteen of the Unemployment or interest referred to in section thirteen of the Unemploy-Office (Management) Acts, accessed accessed acts, accessed acce ment Relief Tax (Management) Acts, 1939-1940, the rate 1939-1940. of Unemployment Relief Tax shall subject to section ten of this Act be one shilling in each pound of the dividend or interest.

- 8. (1) In respect of the net assessable income derived Rate of by every company during the year of income ended on unemploythe thirtieth day of June, one thousand nine hundred and Tax on forty, or such other period as has, prior to the commencecompanies. ment of this Act, been or may, after such commencement, be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof, the rate of Unemployment Relief Tax shall subject to section ten of this Act be one shilling in each pound thereof.
- (2) Where a company which is being wound up has derived net assessable income after the close of the year of income ended on the thirtieth day of June, one thousand

nine hundred and forty, and an assessment of Unemployment Relief Tax becomes necessary, before the commencement of an Act fixing the rates of Unemployment Relief Tax in respect of net assessable income so derived, the rate of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be one shilling in each pound of the net assessable income.

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

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

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

(b) by a non-resident whilst temporarily in this State who has paid Special Income Tax or Unemployment Relief Tax upon that income before leaving Australia;

(c) by a person by whom or on whose behalf the Commissioner, pursuant to Division 15 of Part III of the Principal Act, has required a return to

be made; or

(d) by a company which has been wound up, the rates so charged shall apply in lieu of those provided in this Act.

Reduction of rates and amounts of tax.

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

#### PART III.

Unemployment Relief Tax upon Income from EMPLOYMENT.

11. This Part of this Act shall be construed with the Construc-Unemployment Relief Tax (Management) Acts, 1939-1940. tion of Part.

12. There shall on and after the first day of January, Levy of one thousand nine hundred and forty-one, be charged, Unemploy-levied, collected and paid for the use of His Majesty and Tax upon for the credit of the Unemployment Relief Fund under income from the provisions of the Unemployment Relief (Management) Acts, 1939-1940, and the regulations thereunder and subject to the exemptions in that Act contained and to the provisions of section thirteen of this Act, and in lieu of the Unemployment Relief Tax imposed by section twelve of the Unemployment Relief Tax Act, 1940, Unemployment Relief Tax at the respective amounts or at the respective rates provided in the Second Schedule to this Act in respect of income from employment derived by every person other than a company during the period commencing on the first day of January, one thousand nine hundred and forty-one, and ending on the thirtieth day of June, one thousand nine hundred and forty-one, both inclusive, or so derived during such part of the year of income ending on the thirtieth day of June, one thousand nine hundred and forty-two, not exceeding the first four months thereof as the Governor by proclamation published in the Gazette before the thirtieth day of June, one thousand nine hundred and forty-one, shall determine.

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

rates and amounts of

#### FIRST SCHEDULE.

Net Assessable Income.

#### PART I.

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

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

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

FIRST

tax.

Sec. 5.

#### FIRST SCHEDULE—continued.

PART I-continued.

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

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

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

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

FIRST

#### FIRST SCHEDULE—continued.

PART I-continued.

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

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

Nine pence in each pound in respect of one hundred pounds of the net assessable income;

Eleven pence in each pound in respect of nine hundred pounds of the net assessable income;

One shilling in each pound of the balance of the net assessable income.

#### PART II.

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

 where the sum of income from employment and net assessable income does not exceed two hundred and eighteen pounds; then—

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

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

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

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

Ten pence in each pound of so much of the net assessable FIRST

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

#### FIRST SCHEDULE—continued.

PART II-continued.

hundred pounds and is less than two hundred pounds;

income as equals the difference between the income from employment and two hundred pounds;

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

- (e) if the amount of the income from employment is equal to or exceeds two hundred pounds;
- Eleven pence in each pound of the net assessable income;
- (2) where the sum of income from employment and net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds, then—

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

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

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

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

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

FIRST

#### FIRST SCHEDULE—continued.

PART II-continued.

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

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

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

- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than two hundred pounds;
- Ten pence in each pound of so much of the net assessable income as equals the difference between the income from employment and two hundred pounds;

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

FIRST

#### FIRST SCHEDULE—continued.

#### PART II.

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

FIRST

#### FIRST SCHEDULE—continued.

PART II-continued.

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

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

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

(c) if the amount of the income from employment is equal to or exceeds one thousand pounds; Nine pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one hundred pounds;

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

One shilling in each pound of the balance of the net assessable income;

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

One shilling in each pound of the balance of the net assessable income;

One shilling in each pound of the net assessable income.

Sec. 12.

#### SECOND SCHEDULE.

Income from employment.

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

If the income from	m e	mployr	ment earned	Weekly
in any week-			D . 1	amounts of
Amou			But does not	Unemployment
	eeds		exceed—	Relief Tax.
£	s.	d.	£ s. d.	s. d.
3	0	1	3 1 11	1 3
3	2	0	3 3 11	1 5
3	4	0	3 5 11	1 6
3	6	0	3 7 11	1 7
3	8	0	3 9 11	1 9
3	10	0	3 11 11	1 10
3	12	0	3 13 11	1 11
3	14	0	3 15 11	2 0
3	16	0	3 17 11	2 1
3	18	0	3 19 11	2 2
4	0	0	4 1 11	$egin{array}{ccc} 2 & 2 \\ 2 & 3 \\ 2 & 5 \\ \end{array}$
4	2	0	4 3 11	2 5
4	4	0	4 5 11	2 7
4	6	.0	4 7 11	2 9
4	8	0	4 9 11	2 10
4	10	0	4 11 11	3 0
4	12	0.	4 13 11	3 1
4	14	0	4 15 11	3 3
4	16	0	4 17 11	3 4
4	18	0	4 19 11	3 6
5	0	0	5 1 11	3 7
5	2	0	5 3 11	3 9
5	4	0	5 5 11	3 10
5	6	0	5 7 11	3 11
5	8	0	5 9 11	4 0
5	10	0	5 11 11	4 1
5	12	0	5 13 11	4 2
5	14	0	5 15 11	4 3
5	16	0	5 17 11	4 4
5	18	0	5 19 11	4 5
6	0	0	6 1 11	4 6
6	2	0	6 3 11	4 7
6	4	0	6 5 11	4 8
6	6	0	6 7 11	4 9
6	8	0	6 9 11	4 10
6	10	0	6 11 11	4 11
6	12	. 0	6 13 11	5 0
6	14	0	6 15 11	5 1
6	16	0	6 17 11	5 2
				SECOND

## SECOND SCHEDULE—continued.

If the income from employ	Weekly	
in any week—	amounts of	
Amounts to or		Unemployment
exceeds—	exceed—	Relief Tax.
£ s. d.	£ s. d.	s. d.
6 18 0	6 19 11	5 3
7 0 0	7 1 11	5 4
7 2 0	7 3 11	5 5
7 4 0	7 5 11	5 6
7 6 0	7 7 11	5 7
7 8 0	7 9 11	5 8
7 10 0	7 11 11	5 9
7 12 0	7 13 11	5 10
7 14 0	7 15 11	5 11
7 16 0	7 17 11	6 0
7 18 0	7 19 11	6 1
8 0 0	8 1 11	6 2
8 2 0	8 3 11	6 3
8 4 0	8 5 11	6 4
8 6 0	8 7 11	6 5
8 8 0	8 9 11	6 6
8 10 0	8 11 11	6 7
8 12 0	8 13 11	6 8
8 14 0	8 15 11	6 9
8 16 0	8 17 11	6 10
8 18 0	8 19 11	6 11
9 0 0	9 1 11	7 0
9 2 0	9 3 11	7 1
9 4 0	9 5 11	7 2
9 6 0	9 7 11	7 3
9 8 0	9 9 11	7 4
9 10 0	9 11 11	7 5
9 12 0	9 13 11	7 6
9 14 0	9 15 11	7 7
9 16 0	9 17 11	7 8
9 18 0	9 19 11	7 9
10 0 0	10 1 11	7 10
10 2 0	10 3 11	7 11
10 4 0	10 5 11	8 0
10 6 0	10 7 11	8 1
10 8 0	10 9 11	8 2
10 10 0	10 11 11	8 3
10 12 0	10 13 11	8 4
10 14 0	10 15 11	8 5
10 16 0	10 17 11	8 6
10 18 0	10 19 11	8 7
11 0 0	11 1 11	8 8
11 2 0	11 3 11	8 9
0.00		SECONT

SECOND

## SECOND SCHEDULE—continued.

If the income from employme in any week—	Weekly	
Amounts to or	But does not	Unemployment
exceeds—	exceed—	Relief Tax.
£ s. d.	£ s. d.	s. d.
11 4 0	11 5 11	8 10
11 6 0	11 7 11	8 11
11 8 0	11 9 11	9 0
11 10 0	11 11 11	9 1
11 12 0	11 13 11	$9\overline{2}$
11 14 0	11 15 11	9 3
11 16 0	11 17 11	9 4
11 18 0	11 19 11	9   5
12 0 0	12 1 11	9 6
12 2 0	12 3 11	9 7
12 4 0	12 5 11	9 8
12 6 0	12 7 11	
12 8 0	12 9 11	
12 10 0		9 10
		9 11
	12 13 11	10 0
	12 15 11	10 1
12 16 0	12 17 11	10 2
12 18 0	12 19 11	10 3
13 0 0	13 1 11	10 4
13 2 0	13 3 11	10 5
13 4 0	13 5 11	10 6
13 6 0	13 7 11	10 7
13 8 0	13 9 11	10 8
13 10 0	13 11 11	10 9
13 12 0	13 13 11	10 10
13 14 0	13 15 11	10 11
<b>13</b> 16 0	13 17 11	11 0
13 18 0	13 19 11	11 1
14 0 0	14 1 11	11 2
14 2 0	14 3 11	11 3
14 4 0	14 5 11	11 4
14 6 0	14 7 11	11 5
14 8 0	14 9 11	11 6
14 10 0	14 11 11	11 7
14 12 0	14 13 11	11 8
14 14 0	14 15 11	11 9
14 16 0	14 17 11	11 10
14 18 0	14 19 11	11 11
15 0 0	15 1 11	12 0
15 2 0	15 3 11	12 1
15 4 0	15 5 11	12  2
15 6 0	15 7 11	12 3
15 8 0	15 9 11	12 4
15 10 0	15 11 11	12 5
SECOND		SECOND

## SECOND SCHEDULE—continued.

		HEDOLE—come	
If the income from employment earned			Weekly
in any week—			amounts of
Amounts	to or	But does not	Unemployment
exceeds		exceed—	Relief Tax.
£ s.	d.	£ s. d.	s. d.
15 12	0	15 13 11	12 6
15 14	0	15 15 11	12 7
15 16	0	15 17 11	12 8
15 18	0	15 19 11	12 9
16 0	0	16 1 11	12 10
16 2	0	16 3 11	12 11
16 4	0	16 5 11	13 0
16 6	0	16 7 11	13 1
16 8	0	16 9 11	13  2
16 10	0	16 11 11	13 3
16 12	0	16 13 11	13 4
16 14	0	16 15 11	13 5
16 16	0	16 17 11	13 6
16 18	0	16 19 11	13 7
17 0	0	17 1 11	13 8
17 2	0	17 3 11	13 9
17 4	0	17 5 11	13 10
17 6			
	0	17 7 11	13 11
17 8	0	17 9 11	14 0
17 10	0	17 11 11	14 1
17 12	0	17 13 11	14 2
17 14	0	17 15 11	14 3
17 16	0	17 17 11	14 4
17 18	0	17 19 11	14 5
18 0	0	18 1 11	14 6
18 2	0	18 3 11	14 7
18 4	0	18 5 11	14 8
18 6	0	18 7 11	14 9
18 8	0	18 9 11	14 10
18 10	0	18 11 11	14 11
18 12	0	18 13 11	15 0
18 14	0	18 15 11	15 1
18 16	0	18 17 11	15 2
18 18	0	18 19 11	15 3
19 0	0	19 1 11	15 4
19 2	0	19 3 11	15 5
19 4	0	19 5 11	
	0	19 7 11	15 7
19 8	0	19 9 11	15 8
19 10	0	19 11 11	15 9
19 12	0	19 13 11	15 10
19 14	0	19 15 11	15 11
19 16	0	19 17 11	16 0
19 18	0	19 19 11	16 1
-0 -0			

- 2. Where the income from employment earned by an employee in any week is not less than twenty pounds the amounts of Unemployment Relief Tax shall be nine-tenths of the sum ascertained by adding to seventeen shillings and tenpence, one penny for each one shilling and eightpence of income from employment in excess of twenty pounds.
- 3. Where an employee is paid at other than weekly intervals, and the amount actually earned by him in each week included in the period in respect of which the payment is made is not readily ascertainable, the income from employment earned by the employee in each such week may for the purposes of this Schedule, be calculated by dividing the sum paid to him by the number of weeks included in such period.

By Authority:
THOMAS HENRY TENNANT, Government Printer, Sydney, 1940.
[6d.]

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, 5 December, 1940.

## New South Wales.



ANNO QUARTO

# GEORGII VI REGIS.

Act No. 51, 1940.

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

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

#### PART I.

#### PRELIMINARY.

1. This Act may be cited as the "Unemployment short title. Relief Tax (Further Provisions) Act, 1940."

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

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

Division into Parts.

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

PART I.—PRELIMINARY—ss. 1, 2.

PART II.—Unemployment Relief Tax upon Net Assessable Income—ss. 3-10.

PART III.—UNEMPLOYMENT RELIEF TAX UPON INCOME FROM EMPLOYMENT—\$\$. 11-13. SCHEDULES.

#### PART II.

UNEMPLOYMENT RELIEF TAX UPON NET ASSESSABLE INCOME.

Construction of Part.

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

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

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

Rates of tax in certain special cases. 6. (1) Where a trust estate falls to be distributed or a person is about to leave this State and the estate or person has derived net assessable income after the close of the year of income ended on the thirtieth day of June,

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one thousand nine hundred and forty, and an assessment of Unemployment Relief Tax becomes necessary before the commencement of an Act fixing the rates of Unemployment Relief Tax in respect of net assessable income derived after such year of income the rates of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be those set out in the First Schedule to this Act.

- (2) Where, in respect of any period after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty, the Commissioner, pursuant to Division 15 of Part III of the Principal Act, requires a return to be made, and an assessment of Unemployment Relief Tax becomes necessary before the commencement of an Act fixing the rates of Unemployment Relief Tax in respect of net assessable income derived after such year of income, the rate of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be one shilling in each pound of the net assessable income.
- 7. In respect of the income derived on or after the date Rate of of the commencement of this Act by every person (other Relief Tax than a company) not domiciled in this State and by every section thirteen of company which is a non-resident consisting of dividends. company which is a non-resident consisting of dividends Unemployment Relief Tax or interest referred to in section thirteen of the Unemploy- (Management) ment Relief Tax (Management) Acts, 1939-1940, the rate 1939-1940. of Unemployment Relief Tax shall subject to section ten of this Act be one shilling in each pound of the dividend or interest.

8. (1) In respect of the net assessable income derived Rate of by every company during the year of income ended on ment Relief the thirtieth day of June, one thousand nine hundred and Tax on incomes of forty, or such other period as has, prior to the commence-companies. ment of this Act, been or may, after such commencement, be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof, the rate of Unemployment Relief Tax shall subject to section ten of this Act be one shilling in each pound thereof.

(2) Where a company which is being wound up has derived net assessable income after the close of the year of income ended on the thirtieth day of June, one thousand

nine hundred and forty, and an assessment of Unemployment Relief Tax becomes necessary, before the commencement of an Act fixing the rates of Unemployment Relief Tax in respect of net assessable income so derived, the rate of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be one shilling in each pound of the net assessable income.

Rates of tax under this Act not to apply in certain cases 9. Where, prior to the commencement of this Act, an assessment has been made and Special Income Tax has been charged at the rates provided by the Special Income and Wages Tax Act, 1938, or Unemployment Relief Tax has been charged at the rates provided by the Unemployment Relief Tax Act, 1939, upon income derived after the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine, or such other period as has, under the provisions of the Principal Act, been accepted by the Commissioner in lieu of that year—

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

(b) by a non-resident whilst temporarily in this State who has paid Special Income Tax or Unemployment Relief Tax upon that income before leaving Australia;

(c) by a person by whom or on whose behalf the Commissioner, pursuant to Division 15 of Part III of the Principal Act, has required a return to

be made; or

(d) by a company which has been wound up, the rates so charged shall apply in lieu of those provided in this Act.

Reduction of rates and amounts of tax.

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

#### PART III.

Unemployment Relief Tax upon Income from EMPLOYMENT.

11. This Part of this Act shall be construed with the Construc-Unemployment Relief Tax (Management) Acts, 1939-1940. tion of Part.

12. There shall on and after the first day of January, Levy of one thousand nine hundred and forty-one, be charged, Unemploylevied, collected and paid for the use of His Majesty and ment Relief for the credit of the Hyperson to the Hyperson to the credit of the Hyperson to for the credit of the Unemployment Relief Fund under income from the provisions of the Unemployment Relief Tax employment. (Management) Acts, 1939–1940, and the regulations thereunder and subject to the exemptions in that Act contained and to the provisions of section thirteen of this Act, and in lieu of the Unemployment Relief Tax imposed by section twelve of the Unemployment Relief Tax Act, 1940, Unemployment Relief Tax at the respective amounts or at the respective rates provided in the Second Schedule to this Act in respect of income from employment derived by every person other than a company during the period commencing on the first day of January, one thousand nine hundred and forty-one, and ending on the thirtieth day of June, one thousand nine hundred and forty-one, both inclusive, or so derived during such part of the year of income ending on the thirtieth day of June, one thousand nine hundred and forty-two, not exceeding the first four months thereof as the Governor by proclamation published in the Gazette before the thirtieth day of June, one thousand nine hundred and forty-one, shall determine.

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

rates and amounts of tax.

Sec. 5.

#### FIRST SCHEDULE.

Net Assessable Income.

#### PART I.

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

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

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

FIRST

#### FIRST SCHEDULE-continued.

PART I-continued.

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

pounds;

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

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

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

FIRST

#### FIRST SCHEDULE—continued.

PART I-continued.

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

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

Nine pence in each pound in respect of one hundred pounds of the net assessable income;

Eleven pence in each pound in respect of nine hundred pounds of the net assessable income;

One shilling in each pound of the balance of the net assessable income.

#### PART II.

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

(1) where the sum of income from employment and net assessable income does not exceed two hundred and eighteen pounds; then-

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

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

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

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

FIRST

(b) if the amount of the in-Ten pence in each pound of so much of come from employment the net assessable is equal to or exceeds one

#### FIRST SCHEDULE—continued.

PART II—continued.

hundred pounds and is less than two hundred pounds; income as equals the difference between the income from employment and two hundred pounds;

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

- (c) if the amount of the income from employment is equal to or exceeds two hundred pounds;
- Eleven pence in each pound of the net assessable income;
- (2) where the sum of income from employment and net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds, then—

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

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

Six and one-half pence in

pounds;

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

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

hundred pounds;

income;

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

FIRST

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

## ${\bf FIRST\ SCHEDULE--} continued.$

PART II-continued.

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

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

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

- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than two hundred pounds;
- Ten pence in each pound of so much of the net assessable income as equals the difference between the income from employment and two hundred pounds;

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

FIRST

#### FIRST SCHEDULE—continued.

#### PART II.

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

FIRST

#### FIRST SCHEDULE-continued.

PART II-continued.

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

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

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

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

One shilling in each pound of the balance of the net assessable income;

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

One shilling in each pound of the balance of the net assessable income;

One shilling in each pound of the net assessable income.

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

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

Sec. 12.

#### SECOND SCHEDULE.

Income from employment.

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

If the income from employment earned Weekly

he income from employment earned		Weekly
in any week—		amounts of
Amounts to or	But does not	Unemployment
exceeds—	exceed—	Relief Tax.
£ s. d.	£ s. d.	s. d.
3 0 1	3 1 11	1 3
3 2 0	3 3 11	1 5
3 4 0	3 5 11	1 6
3 6 0	3 7 11	1 7
3 8 0	3 9 11	1 9
3 10 0	3 11 11	1 10
3 12 0	3 13 11	1 11
3 14 0	3 15 11	2 0
3 16 0	3 17 11	
3 18 0	3 19 11	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
4 0 0	4 1 11	$\begin{bmatrix} 2 & 2 \\ 2 & 3 \end{bmatrix}$
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	4 3 11	2 1 2 2 2 3 2 5
4 4 0	4 5 11	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
4 6 0	4 7 11	$\begin{array}{ccc} 2 & 7 \\ 2 & 9 \\ 2 & 10 \end{array}$
4 8 0	4 9 11	2 10
4 10 0	4 11 11	3 0
4 12 0	4 13 11	3 1
4 14 0	4 15 11	3 3
4 16 0	4 17 11	3 4
4 18 0	4 19 11	3 6
5 0 0	5 1 11	3 7
5  2  0	5 3 11	3 9
5 4 0	5 5 11	3 10
5 6 0	5 7 11	3 11
5 8 0	5 9 11	4 0
5 10 0	5 11 11	4 1
5 12 0	5 13 11	4 2
5 14 0	5 15 11	4 3
5 16 0	5 17 11	4 4
5 18 0	5 19 11	4 5
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6 1 11	4 6
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6 3 11	4 7
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6 5 11	4 8
6 6 0	6 7 11	4 9
6 8 0	6 9 11	4 10
6 10 0	6 11 11	4 11
6 12 0	6 13 11	5 0
6 14 0	6 15 11	5 1
6 16 0	6 17 11	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
0 10 0	0 11 11	SECOND
		DECOND

## SECOND SCHEDULE—continued.

f the income from employm	Weekly	
in any week—	amounts of	
Amounts to or	But does not	Unemployment
exceeds—	exceed—	Relief Tax.
£ s. d.	£ s. d.	s. d.
6 18 0	6 19 11	5 3
7 0 0	7 1 11	5 4
7 2 0	7 3 11	5 5
7 4 0	7 5 11	5 6
7 6 0	7 7 11	5 7
7 8 0	7 9 11	5 8
7 10 0	7 11 11	5 9
7 12 0	7 13 11	5 10
7 14 0	7 15 11	5 11
7 16 0	7 17 11	6 0
7 18 0	7 19 11	6 1
8 0 0	8 1 11	6 2
8 2 0	8 3 11	6 3
8 4 0	8 5 11	6 4
8 6 0	8 7 11	6 5
8 8 0	8 9 11	6 6
8 10 0	8 11 11	6 7
8 12 0	8 13 11	6 8
8 14 0	8 15 11	6 9
8 16 0	8 17 11	6 10
8 18 0	8 19 11	6 11
9 0 0	9 1 11	7 0
9 2 0	9 3 11	7 1
9 4 0	9 5 11	7 2
9 6 0	9 7 11	7 3
9 8 0	9 9 11	7 4
9 10 0	9 11 11	7 5
9 12 0	9 13 11	7 6
$   \begin{array}{ccccccccccccccccccccccccccccccccccc$	9 15 11	7 7
	9 17 11 9 19 11	7 8 7 9
$   \begin{array}{ccccccccccccccccccccccccccccccccccc$	10 1 11	7 10
10 0 0	10 3 11	7 10
10 4 0	10 5 11	8 0
10 6 0	10 7 11	8 1
10 8 0	10 9 11	8 2
10 10 0	10 11 11	8 3
10 12 0	10 13 11	8 4
10 14 0	10 15 11	8 5
10 16 0	10 17 11	8 6
10 18 0	10 19 11	8 7
11 0 0	11 1 11	8 8
11 2 0	11 3 11	8 9
		-

SECOND

## SECOND SCHEDULE—continued.

If the income from employme	Weekly	
in any week—	amounts of	
Amounts to or	But does not	Unemployment
exceeds—	exceed—	Relief Tax.
£ s. d.	£ s. d.	s. d.
11 4 0	11 5 11	8 10
11 6 0	11 7 11	8 11
11 8 0	11 9 11	9 0
11 10 0	11 11 11	9 1
11 12 0	11 13 11	9 2
11 14 0	11 15 11	9 3
11 16 0	11 17 11	9 4
11 18 0	11 19 11	9 5
12 0 0	12 1 11	9 6
12 2 0	12 3 11	9 7
12 4 0	12 5 11	9 8
12 6 0	12 7 11	9 9
12 8 0	12 9 11	9 10
12 10 0	12 11 11	9 11
12 12 0	12 13 11	10 0
12 14 0	12 15 11	10 1
12 16 0	12 17 11	10 2
12 18 0	12 19 11	10 3
13 0 0	13 1 11	10 4
13 2 0	13 3 11	10 5
13 4 0	13 5 11	10 6
13 6 0	13 7 11	10 7
13 8 0	13 9 11	10 8
13 10 0	13 11 11	10 9
13 12 0	13 13 11	10 10
13 14 0	13 15 11	10 11
13 16 0	13 17 11	11 0
13 18 0	13 19 11	11 1
14 0 0	14 1 11	11 2
14 2 0	14 3 11	11 3
14 4 0	14 5 11	11 4
14 6 0	14 7 11	11 5
14 8 0	14 9 11	11 6
14 10 0	14 11 11	11 7
14 12 0	14 13 11	11 8
14 14 0	14 15 11	11 9
14 16 0	14 17 11	11 10
14 18 0	14 19 11	11 11
15 0 0	15 1 11	12 0
15 2 0	15 3 11	12 1
15 4 0	15 5 11	12 2
15 6 0	15 7 11	12 3
15 8 0	15 9 11	12 4
15 10 0	15 11 11	12 5
10 10 0	10 11 11	SECOND
		DECOND

## SECOND SCHEDULE—continued.

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

- 2. Where the income from employment earned by an employee in any week is not less than twenty pounds the amounts of Unemployment Relief Tax shall be nine-tenths of the sum ascertained by adding to seventeen shillings and tenpence, one penny for each one shilling and eightpence of income from employment in excess of twenty pounds.
- 3. Where an employee is paid at other than weekly intervals, and the amount actually earned by him in each week included in the period in respect of which the payment is made is not readily ascertainable, the income from employment earned by the employee in each such week may for the purposes of this Schedule, be calculated by dividing the sum paid to him by the number of weeks included in such period.

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

WAKEHURST,
Governor.

Government House, Sydney, 11th December, 1940. This Public Bill originated in the Legislative Assembly, and, having this day passed, is now ready for presentation to the Legislative Council for its concurrence.

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

Legislative Assembly Chamber, Sydney, 4 December, 1940.

## New South Wales.



ANNO QUARTO

# GEORGII VI REGIS.

Act No. , 1940.

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

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

#### PART I.

#### PRELIMINARY.

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

2.

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

Division into Parts.

PART I.—PRELIMINARY—ss. 1, 2.

PART II.—UNEMPLOYMENT RELIEF TAX NET ASSESSABLE INCOME—ss. 3-10.

5 PART III.—UNEMPLOYMENT RELIEF TAX UPON Income from Employment—ss. 11-13. SCHEDULES.

### PART II.

UNEMPLOYMENT RELIEF TAX UPON NET ASSESSABLE INCOME. 10

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

4. There shall be charged, levied, collected and paid Levy of for the use of His Majesty and for the credit of the Unemployment Relief 15 Unemployment Relief Fund, under the provisions of the Tax upon Unemployment Relief Tax (Management) Acts, 1939-1940, net assessand the regulations thereunder, and subject to the income. exemptions in that Act contained and to the provisions of section ten of this Act and in lieu of the tax imposed 20 by Part II of the Unemployment Relief Tax Act, 1940, Unemployment Relief Tax at the respective rates in this Part of this Act provided.

5. In respect of the net assessable income derived by Rates of every person other than a company during the year of Unemploy 25 income ended on the thirtieth day of June, one thousand ment Relief nine hundred and forty, or such other period as has, incomes of prior to the commencement of this Act, been or may, other than after such commencement, be accepted by the Commis-companies. sioner under the provisions of the Principal Act, in lieu 30 thereof, the rates of Unemployment Relief Tax shall subject to section ten of this Act be as set out in the First Schedule to this Act.

6. (1) Where a trust estate falls to be distributed or Rates of a person is about to leave this State and the estate or tax in certain 35 person has derived net assessable income after the close special of the year of income ended on the thirtieth day of June. cases. ability out fan tanonil a may it one

one thousand nine hundred and forty, and an assessment of Unemployment Relief Tax becomes necessary before the commencement of an Act fixing the rates of Unemployment Relief Tax in respect of net assessable 5 income derived after such year of income the rates of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be those set out in the First Schedule to this Act.

(2) Where, in respect of any period after the close 10 of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty, the Commissioner, pursuant to Division 15 of Part III of the Principal Act, requires a return to be made, and an assessment of Unemployment Relief Tax becomes necessary before the

15 commencement of an Act fixing the rates of Unemployment Relief Tax in respect of net assessable income derived after such year of income, the rate of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be one shilling in each pound of the net

20 assessable income.

or interest.

of the commencement of this Act by every person (other than a company) not domiciled in this State and by every section thirteen of dividends which is a non-resident consisting of dividends thereof to in section thirteen of the UnemployMelief Tax (Management) Acts, 1939–1940, the rate 1939-1940. 7. In respect of the income derived on or after the date Rate of of Unemployment Relief Tax shall subject to section ten

of this Act be one shilling in each pound of the dividend

8. (1) In respect of the net assessable income derived Rate of by every company during the year of income ended on ment Relief the thirtieth day of June, one thousand nine hundred and Tax on forty, or such other period as has, prior to the commence-companies. ment of this Act, been or may, after such commencement,

35 be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof, the rate of Unemployment Relief Tax shall subject to section ten of this Act be one shilling in each pound thereof.

(2) Where a company which is being wound up has 40 derived net assessable income after the close of the year of income ended on the thirtieth day of June, one thousand

nine hundred and forty, and an assessment of Unemployment Relief Tax becomes necessary, before the commencement of an Act fixing the rates of Unemployment Relief Tax in respect of net assessable income so derived, the 5 rate of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be one shilling in each pound of the net assessable income.

9. Where, prior to the commencement of this Act, an Rates of tax assessment has been made and Special Income Tax has under this 10 been charged at the rates provided by the Special Income apply in and Wages Tax Act, 1938, or Unemployment Relief Tax certain cases. has been charged at the rates provided by the Unemployment Relief Tax Act, 1939, upon income derived after the year of income ended on the thirtieth day of June, one 15 thousand nine hundred and thirty-nine, or such other period as has, under the provisions of the Principal Act, been accepted by the Commissioner in lieu of that year—

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

(b) by a non-resident whilst temporarily in this State who has paid Special Income Tax or Unemployment Relief Tax upon that income before leaving Australia;

(c) by a person by whom or on whose behalf the Commissioner, pursuant to Division 15 of Part III of the Principal Act, has required a return to

be made; or

20

25

(d) by a company which has been wound up, the rates so charged shall apply in lieu of those provided in this Act.

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

of rates and amounts of

(2) The amount which would, but for this sub-tax. section, be payable by a person, other than a company, as tax upon net assessable income derived by him shall 35 in any case where such net assessable income, or, as the case may be, the sum of such net assessable income and the income from employment derived by him exceeds three hundred and twelve pounds, be reduced by five per centum.

#### PART III.

UNEMPLOYMENT RELIEF TAX UPON INCOME FROM EMPLOYMENT.

11. This Part of this Act shall be construed with the Construc-5 Unemployment Relief Tax (Management) Acts, 1939-1940. Part.

12. There shall on and after the first day of January, Levy of one thousand nine hundred and forty-one, be charged, Unemploy-levied, collected and paid for the use of His Majesty and Tax upon for the credit of the Unemployment Relief Fund under income from 10 the provisions of the Unemployment Relief Tax

(Management) Acts, 1939-1940, and the regulations thereunder and subject to the exemptions in that Act contained and to the provisions of section thirteen of this Act, and in lieu of the Unemployment Relief Tax imposed by section

15 twelve of the Unemployment Relief Tax Act, 1940, Unemployment Relief Tax at the respective amounts or at the respective rates provided in the Second Schedule to this Act in respect of income from employment derived by every person other than a company during the period

20 commencing on the first day of January, one thousand nine hundred and forty-one, and ending on the thirtieth day of June, one thousand nine hundred and forty-one, both inclusive, or so derived during such part of the year of income ending on the thirtieth day of June, one

25 thousand nine hundred and forty-two, not exceeding the first four months thereof as the Governor by proclamation published in the Gazette before the thirtieth day of June, one thousand nine hundred and forty-one, shall determine.

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

rates and amounts of tax. Sec. 5.

#### FIRST SCHEDULE.

Net Assessable Income.

#### PART I.

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

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

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

40

# FIRST SCHEDULE—continued. PART I—continued. Ten pence in each po

		Ten pence in each poun
=		of the next one hundred pounds of the
5		net assessable in
		come;
		Eleven pence in eac.
		pound of the bal
0		ance of the net as
. •		sessable income;
	(b) where the net assessable income	Six and one-half penc
	exceeds two hundred and	in each pound of the
	eighteen pounds and does not	first one hundred
_	exceed two hundred and sixty	pounds of the ne
5	pounds;	assessable income;
	pounds,	Ten pence in each pound
		of the next one hun
		dred pounds of the
0		net assessable in
U		come;
		Eleven pence in each
		pound of the balance
		of the net assessable
5	Last the call diseased in the second	income;
	(c) where the net assessable income	Seven and one-half pence
	exceeds two hundred and sixty	in each pound of the
	pounds and does not exceed	first one hundred
	three hundred and twelve	pounds of the net
0	pounds;	assessable income;
		Ten pence in each
		pound of the next
		one hundred pounds
in the		of the net assessable
5		income;
		Eleven pence in each
		pound of the balance of the net assessable
		income;
	Managara and Angara an	
0	(d) where the net assessable income	Nine pence in each pound
	exceeds three hundred and	of the first one hun-
	twelve pounds and does not exceed one thousand and forty	dred rounds of the
	pounds;	net assessable in-
=	pounds,	income; Ten pence in each pound
,		of the next one hun-
		dred pounds of the
		net assessable in-
		come;
		FIDOM

# FIRST SCHEDULE—continued.

	FIRST SCHEDULE—con	tinued.
	PART I—continued.	Eleven pence in each pound of the balance
5	no terr are a reasonad	of the net assessable income;
(e)	where the net assessable income exceeds one thousand and forty pounds;	Nine pence in each pound in respect of one hundred pounds of the net assessable
.0		income; Eleven pence in each
		pound in respect of nine hundred pounds of the net assessable
15		income; One shilling in each pound of the bal- ance of the net as-
20		sessable income.
	PART II.	
ACU, UII	re, during the year of income referred e person also derived income from where the sum of income from	ed to in section five of this employment—
25	employment and net assessable income does not exceed two hundred and eighteen pounds;	
30	(a) if the amount of the income from employment is less than one hundred pounds;	Four and one-half pence in each pound of so much of the net assessable income as equals the differ- ence between the
35		income from employment and one hundred pounds;
40		Ten pence in each pound of so much of the remainder of the net assessable income as
		does not exceed one hundred pounds; Eleven pence in each
45	no francosamel	pound of the bal- ance of the net as- sessable income;
	(b) if the amount of the in- come from employment is equal to or exceeds one	Ten pence in each pound of so much of the net assessable FIRST

## FIRST SCHEDULE—continued.

	FIRST SCHEDULE—	
5	Part II—continu hundred pounds and is less than two hundred pounds;	income as equals the difference between the income from employment and two hundred pounds;  Eleven pence in each
10		pound of the bal- ance of the net as- sessable income;
15	(c) if the amount of the income from employment is equal to or exceeds two hundred pounds;	Eleven pence in each pound of the net assessable income;
20	(2) where the sum of income from employment and net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds, then—	
25	(a) if the amount of the income from employment is less than one hundred pounds;	Six and one-half pence in each pound of so much of the net assessable income as equals the difference between the income
30		from employment and one hundred pounds;  Ten pence in each pound of so much of the
35		remainder of the net assessable income as does not exceed one hundred pounds; Eleven pence in each pound of the balance of the net assessable
40	(b) if the amount of the income from employment	Ten pence in each pound
45	is equal to or exceeds one hundred pounds and is less than two hundred pounds;	of so much of the net assessable income as equals the difference between the income from employment and two hundred pounds;  FIRST

# FIRST SCHEDULE—continued. PART II—continued.

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

#### FIRST SCHEDULE—continued.

#### PART II.

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

5

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

FIRST

### FIRST SCHEDULE—continued.

#### PART II-continued.

5	(5) where the sum of income from employment and net assessable income exceeds one thousand	
	and forty pounds, then—  (a) if the amount of the in- come from employment	Nine pence in eac pound of so muc
10	is less than one hundred pounds;	of the net assessable income as equal the difference be tween the income from employment and one hundred
15		pounds; Eleven pence in each pound of so much of
		the remainder of th net assessable in
20		come as does no exceed nine hundred pounds;
		One shilling in each pound of the bal
5		ance of the net as sessable income;
30	(b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than one thousand pounds;	Eleven pence in each pound of so much o the net assessable in come as equals the difference between the income from em
5	pounds,	ployment and one thousand pounds; One shilling in each pound of the bal- ance of the net as
0	(c) if the amount of the income from employment is equal to or exceeds one thousand pounds;	sessable income; One shilling in each pound of the net assessable income.

#### SECOND SCHEDULE.

Sec. 12.

Income from employment.

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

	If the income from en	ploy	yment earned	Weekly
	in any week—	Proj		amounts of
	Amounts t	o or	But does not	Unemployment
	exceeds-		exceed—	Relief Tax.
10	£ s.	d.	£ s. d.	s. d.
	3 0	1	3 1 11	1 3
	3 2	0	3 3 11	1 5
	3 4	0	3 5 11	1 6
	3 6	0	3 7 11	1 7
15	3 8	0	3 9 11	1 9
	3 10	0	3 11 11	1 10
	3 12	0	3 13 11	1 11
	3 14	0	3 15 11	2 0
	3 16	0	3 17 11	2 1
20	3 18	0	3 19 11	$\begin{pmatrix} 2 & 2 \\ 2 & 3 \end{pmatrix}$
	4 0	0	4 1 11	2 3
	4 2	0	4 3 11	2 5
	4 4	0	4 5 11	2 7
	4 6	0	4 7 11	2 9
25	4 8	0	4 9 11	2 10
	4 10	0	4 11 11	3 0
	4 12	0	4 13 11	$\begin{array}{ccc} 3 & 1 \\ 3 & 3 \end{array}$
	4 14	0	4 15 11	$\begin{array}{ccc} 3 & 3 \\ 3 & 4 \end{array}$
	4 16	0	4 17 11	3 6
30	4 18	0	4 19 11 5 1 11	3 7
	5 0	0	5 1 11 5 3 11	3 9
	5 2	0	5 5 11	3 10
	5 4 5 6	0	5 7 11	3 11
0=	5 6 5 8	0	5 9 11	4 0
35	5 10	0	5 11 11	4 1
	5 12	0	5 13 11	4 2
	5 14	0	5 15 11	4 3
	5 16	0	5 17 11	4 4
40	5 18	0	5 19 11	4 5
40	6 0	0	6 1 11	4 6
	6  2	0	6 3 11	4 7
	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	0	6 5 11	4 8
	6 6	0	6 7 11	4 9
45	6 8	0	6 9 11	4 10
	6 10	0	6 11 11	4 11
	6 12	0	6 13 11	5 0
	6 14	0	6 15 11	5 1
	6 16	0	6 17 11	5 2
				SECOND

### SECOND SCHEDULE—continued.

	If the income from employment in any week—	nent earned	Weekly amounts of
	Amounts to or	But does not	Unemployment
5	exceeds—	exceed—	Relief Tax.
J	£ s. d.	£ s. d.	s. d.
	6 18 0	6 19 11	5 3
	7 0 0	7 1 11	5 4
	7 2 0	7 3 11	5 5
10	7 4 0	7 5 11	5 6
	7 6 0	7 7 11	5 7
	7 8 0	7 9 11	5 8
	7 10 0	7 11 11	5 9
	7 12 0	7 13 11	5 10
15	7 14 0	7 15 11	5 11
	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	7 17 11	6 0
	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	7 19 11 8 1 11	$\begin{array}{ccc} 6 & 1 \\ 6 & 2 \end{array}$
	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	8 3 11	$\begin{array}{cc} 6 & 2 \\ 6 & 3 \end{array}$
20	8 4 0	8 5 11	6 4
20	8 6 0	8 7 11	6 5
	8 8 0	8 9 11	6 6
	8 10 0	8 11 11	6 7
	8 12 0	8 13 11	6 8
25	8 14 0	8 15 11	6 9
	8 16 0	8 17 11	6 10
	8 18 0	8 19 11	6 11
	9 0 0	9 1 11	7 0
	9 2 0	9 3 11	7 1
30	$   \begin{array}{ccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{ccc} 7 & 2 \\ 7 & 3 \end{array}$
	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	9 9 11	$\begin{array}{ccc} 7 & 3 \\ 7 & 4 \end{array}$
	9 10 0	9 11 11	7 5
	9 12 0	9 13 11	7 6
35	9 14 0	9 15 11	7 7
00	9 16 0	9 17 11	7 8
	9 18 0	9 19 11	7 9
	10 0 0	10 1 11	7 10
	10 2 0	10 3 11	7 11
40	10 4 0	10 5 11	8 0
	10 6 0	10 7 11	8 1
	10 8 0	10 9 11	8 2
	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	10 11 11 10 13 11	8 3 8 4
15	$\begin{array}{cccc} 10 & 12 & 0 \\ 10 & 14 & 0 \end{array}$	10 15 11	8 4 8 5
45	10 14 0	10 17 11	8 6
	10 18 0	10 19 11	8 7
	11 0 0	11 1 11	8 8
	11 2 0	11 3 11	8 9
			SECONT

SECOND

### SECOND SCHEDULE—continued.

	BECO	ND I	SCHEDULE—contra	mueu.
	If the income from er	nploy	ment earned	Weekly
	in any week—	1 3	and I	amounts of
	Amounts	to or	But does not	Unemployment
_	exceeds		exceed—	Relief Tax.
5				
		d.		s. d.
	11 4	0	11 5 11	8 10
	11 6	0	11 7 11	8 11
	11 8	0	11 9 11	9 0
10	11 10	0	11 11 11	9 1
	11 12	0	11 13 11	9 2
	11 14	0	11 15 11	9 3
	11 16	0	11 17 11	9 4
	11 18	0	11 19 11	9 5
15	12 0	0	12 1 11	9 6
10	12 2	0	12 3 11	9 7
	$\overline{12}$ $\overline{4}$	0	$12 \ 5 \ 11$	9 8
	12 6	0	12 7 11	9 9
	12 8	0	12 9 11	9 10
•	12 10	0	12 11 11	9 11
20				
	12 12	0		10 0
	12 14	0	12 15 11	10 1
	12 16	0	12 17 11	10 2
	12 18	0	12 19 11	10 3
25	13 0	0	13 11 11	10 4
	13 2	0	13 3 11	10 5
	13 4	0	13 5 11	10 6
	13 6	0	13 7 11	10 7
	13 8	0	13 9 11	10 8
30	13 10	0	13 11 11	10 9
	13 12	0	13 13 11	10 10
	13 14	0	13 15 11	10 11
	13 16	0	13 17 11	11 0
	13 18	0	13 19 11	11 1
25	14 0	0	14 11 11	11 2
35	14 2	0	14 3 11	11 3
	14 4	0	14 5 11	11 4
	14 6	0	14 7 11	
	14 8	0	14 9 11	
		0	14 11 11	11 6
40				11 7
	14 12	0	14 13 11	11 8
	14 14	0	14 15 11	11 9
	14 16	0	14 17 11	11 10
	14 18	0	14 19 11	11 11
45	15 0	0	15 11 11	12 10
	15 2	0	15 3 11	12 1
	15 4	0	15 5 11	12 2
	15 6	0	15 7 11	12 3
	15 8	0	15 9 11	12 4
50	15 10	0	15 11 11	12 5
00				SECOND

### SECOND SCHEDULE—continued.

	If the income from employ	mont corned	Weekly
	in any week—	ment earned	amounts of
	Amounts to or	But does not	Unemployment
5	exceeds—	exceed—	Relief Tax.
J	18 miles	1 20 to 16 hours 1	在中午1000mm 100mm 100mm
	£ s. d.	£ s. d.	s. d.
	15 12 0	15 13 11	12 6
	15 14 0	15 15 11	12 7
	15 16 0	15 17 11	12 8
10	15 18 0	15 19 11	$\frac{12}{12}$
	16 0 0	16 1 11	12 10
	16 2 0	16 3 11	12 11
	16 4 0	16 5 11	13 0
	16 6 0	16 7 11	13 1
15	16 8 0	16 9 11	13 2
	16 10 0	16 11 11	13 3
	16 12 0	16 13 11	13 4
	16 14 0	16 15 11	13 5
	16 16 0	16 17 11	13 6
20	16 18 0	16 19 11	13 7
	17 0 0	17 1 11	13 8
	17 2 0	17 3 11	13 9
	17 4 0	17 5 11	13 10
	17 6 0	17 7 11	13 11
25	17 8 0	17 9 11	14 0
	17 10 0	17 11 11	14 1
	17 12 0	17 13 11	14 2
	17 14 0	17 15 11	14 3
	17 16 0	17 17 11	14 4
30	17 18 0	17 19 11	14 5
	18 0 0	18 1 11	14 6
	18 2 0	18 3 11	14 7
	18 4 0	18 5 11	14 8
	18 6 0	18 7 11	14 9
35	18 8 0	18 9 11	14 10
	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	18 11 11	14 11
		18 13 11	15 0
		18 15 11	15 1
		18 17 11	15 2
40	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	18 19 11 19 1 11	15 3
			15 4
	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$		15 5
			15 6
10	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	19 7 11	15 7
45		19 9 11	15 8
	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	19 11 11 19 13 11	15 9
	19 14 0		15 10
	19 14 0		15 11
			16 0
50	19 18 0	19 19 11	16 1

- 2. Where the income from employment earned by an employee in any week is not less than twenty pounds the amounts of Unemployment Relief Tax shall be nine-tenths of the sum ascertained by adding to seventeen shillings and tenpence, one penny for each one shilling and eightpence of income from employment in excess of twenty pounds.
- 3. Where an employee is paid at other than weekly intervals, and the amount actually earned by him in each week included in the period in respect of which the payment is made is not readily ascertainable, the income from employment earned by the employee in each 10 such week may for the purposes of this Schedule, be calculated by dividing the sum paid to him by the number of weeks included in such period.

Sydney: Thomas Henry Tennant, Government Printer-1940.