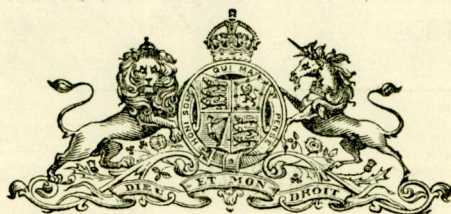


New South Wales.



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.”

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2.

Unemployment Relief Tax (Further Provisions).

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.

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

Levy of
Unemploy-
ment Relief
Tax upon
net assess-
able
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
Unemploy-
ment 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

Unemployment Relief Tax (Further Provisions).

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 of the commencement of this Act by every person (other than a company) not domiciled in this State and by every company which is a non-resident consisting of dividends or interest referred to in section thirteen of the Unemployment Relief Tax (Management) Acts, 1939-1940, the rate of Unemployment Relief Tax shall subject to section ten of this Act be one shilling in each pound of the dividend or interest.

Rate of
Unemployment
Relief Tax
payable under
section
thirteen of
Unemployment
Relief Tax
(Management)
Acts,
1939-1940.

8. (1) In respect of the net assessable income derived by every 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 rate of Unemployment Relief Tax shall subject to section ten of this Act be one shilling in each pound thereof.

Rate of
Unemployment
Relief
Tax on
incomes of
companies.

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

Unemployment Relief Tax (Further Provisions).

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.

Unemployment Relief Tax (Further Provisions).

PART III.

UNEMPLOYMENT RELIEF TAX UPON INCOME FROM
EMPLOYMENT.

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

12. There shall on and after the first day of January, one thousand nine hundred and forty-one, 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 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. Levy of Unemployment Relief Tax upon income from employment.

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

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

Sec. 5.

Unemployment Relief Tax (Further Provisions).

FIRST SCHEDULE—*continued.*PART I—*continued.*

- | | |
|--|--|
| | Ten pence in each pound of the next one hundred pounds of the net assessable income; |
| | Eleven pence in each pound of the balance of the net assessable income; |
| (b) where the net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds; | 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; |
| (c) where the net assessable income exceeds two hundred and sixty pounds and does not exceed three hundred and twelve pounds; | 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; |
| (d) where the net assessable income exceeds three hundred and twelve pounds and does not exceed one thousand and forty pounds; | Nine 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; |

FIRST

Unemployment Relief Tax (Further Provisions).

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;

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

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

FIRST

Unemployment Relief Tax (Further Provisions).

FIRST SCHEDULE—*continued.*PART II—*continued.*

- | | |
|--|---|
| <p>hundred pounds and is less than two hundred pounds;</p> | <p>income as equals the difference between the income from employment and two hundred pounds;</p> |
| <p>(c) if the amount of the income from employment is equal to or exceeds two hundred pounds;</p> | <p>Eleven pence in each pound of the balance of the net assessable income;</p> |
| <p>(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—</p> | <p>Eleven pence in each pound of the net assessable income;</p> |
| <p>(a) if the amount of the income from employment is less than one hundred pounds;</p> | <p>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;</p> |
| <p></p> | <p>Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;</p> |
| <p></p> | <p>Eleven pence in each pound of the balance of the net assessable income;</p> |
| <p>(b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than two hundred pounds;</p> | <p>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;</p> |

FIRST

Unemployment Relief Tax (Further Provisions).

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

Unemployment Relief Tax (Further Provisions).

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; | <p>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;</p> <p>Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;</p> <p>Eleven pence in each pound of the balance of the net assessable income;</p> |
| (b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than two hundred pounds; | <p>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;</p> <p>Eleven pence in each pound of the balance of the net assessable income;</p> |
| (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

Unemployment Relief Tax (Further Provisions).

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;

(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 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;

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

One shilling in each pound of the net assessable income.

Unemployment Relief Tax (Further Provisions).

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
in any week—

Amounts to or
exceeds—

But does not
exceed—

Weekly
amounts of
Unemployment
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

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

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

*Unemployment Relief Tax (Further Provisions).*SECOND SCHEDULE—*continued.*

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

SECOND

Unemployment Relief Tax (Further Provisions).

SECOND SCHEDULE—*continued.*

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

SECOND

Unemployment Relief Tax (Further Provisions).

SECOND SCHEDULE—continued.

If the income from employment earned in any week—		Weekly amounts of Unemployment Relief Tax.	
Amounts to or exceeds—	But does not exceed—		
£ 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	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

Unemployment Relief Tax (Further Provisions).

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.

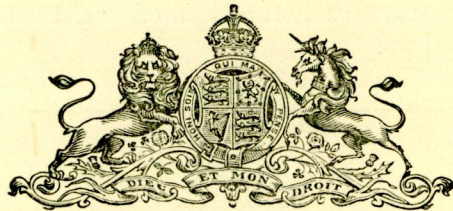
By Authority:

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 Relief Tax (Further Provisions) Act, 1940.”

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.

Unemployment Relief Tax (Further Provisions).

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.

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

Levy of
Unemploy-
ment Relief
Tax upon
net assess-
able
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
Unemploy-
ment 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 Commis-
sioner 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

Unemployment Relief Tax (Further Provisions).

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 of the commencement of this Act by every person (other than a company) not domiciled in this State and by every company which is a non-resident consisting of dividends or interest referred to in section thirteen of the Unemployment Relief Tax (Management) Acts, 1939-1940, the rate of Unemployment Relief Tax shall subject to section ten of this Act be one shilling in each pound of the dividend or interest.

Rate of
Unemployment
Relief Tax
payable under
section
thirteen of
Unemployment
Relief Tax
(Management)
Acts,
1939-1940.

8. (1) In respect of the net assessable income derived by every 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 rate of Unemployment Relief Tax shall subject to section ten of this Act be one shilling in each pound thereof.

Rate of
Unemployment
Relief
Tax on
incomes of
companies.

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

nine

Unemployment Relief Tax (Further Provisions).

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

Unemployment Relief Tax (Further Provisions).

PART III.

UNEMPLOYMENT RELIEF TAX UPON INCOME FROM
EMPLOYMENT.

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

Construc-
tion of
Part.

12. There shall on and after the first day of January, one thousand nine hundred and forty-one, 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 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.

Levy of
Unemploy-
ment Relief
Tax upon
income from
employment.

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

Reduction of
rates and
amounts of
tax.

FIRST SCHEDULE.

Sec. 5.

Net Assessable Income.

PART I.

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

- | | |
|--|---|
| (a) where the net assessable income does not exceed two hundred and eighteen pounds; | Four and one-half pence in each pound of the first one hundred pounds of the net assessable income; |
|--|---|

FIRST

Unemployment Relief Tax (Further Provisions).

FIRST SCHEDULE—*continued.*PART I—*continued.*

- | | |
|--|--|
| | Ten pence in each pound of the next one hundred pounds of the net assessable income; |
| | Eleven pence in each pound of the balance of the net assessable income; |
| (b) where the net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds; | 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; |
| (c) where the net assessable income exceeds two hundred and sixty pounds and does not exceed three hundred and twelve pounds; | 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; |
| (d) where the net assessable income exceeds three hundred and twelve pounds and does not exceed one thousand and forty pounds; | Nine 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; |

FIRST

Unemployment Relief Tax (Further Provisions).

FIRST SCHEDULE—*continued.*

PART I—*continued.*

- | | |
|--|--|
| (e) where the net assessable income exceeds one thousand and forty pounds; | <p>Eleven pence in each pound of the balance of the net assessable income;</p> <p>Nine pence in each pound in respect of one hundred pounds of the net assessable income;</p> <p>Eleven pence in each pound in respect of nine hundred pounds of the net assessable income;</p> <p>One shilling in each pound of the balance of the net assessable income.</p> |
|--|--|

PART II.

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

- | | |
|---|--|
| <p>(1) where the sum of income from employment and net assessable income does not exceed two hundred and eighteen pounds; then—</p> <p>(a) if the amount of the income from employment is less than one hundred pounds;</p> | <p>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;</p> <p>Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;</p> <p>Eleven pence in each pound of the balance of the net assessable income;</p> |
| <p>(b) if the amount of the income from employment is equal to or exceeds one</p> | <p>Ten pence in each pound of so much of the net assessable</p> |

FIRST

Unemployment Relief Tax (Further Provisions).

FIRST SCHEDULE—*continued.*PART II—*continued.*

- | | |
|---|---|
| <p>hundred pounds and is less than two hundred pounds;</p> <p>(c) if the amount of the income from employment is equal to or exceeds two hundred pounds;</p> <p>(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—</p> <p>(a) if the amount of the income from employment is less than one hundred pounds;</p> <p>(b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than two hundred pounds;</p> | <p>income as equals the difference between the income from employment and two hundred pounds;</p> <p>Eleven pence in each pound of the balance of the net assessable income;</p> <p>Eleven pence in each pound of the net assessable income;</p> <p>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;</p> <p>Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;</p> <p>Eleven pence in each pound of the balance of the net assessable income;</p> <p>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;</p> <p style="text-align: right;">FIRST</p> |
|---|---|

Unemployment Relief Tax (Further Provisions).

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

Unemployment Relief Tax (Further Provisions).

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; | <p>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;</p> <p>Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;</p> <p>Eleven pence in each pound of the balance of the net assessable income;</p> |
| (b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than two hundred pounds; | <p>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;</p> <p>Eleven pence in each pound of the balance of the net assessable income;</p> |
| (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

Unemployment Relief Tax (Further Provisions).

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—
- | | |
|--|---|
| <p>(a) if the amount of the income from employment is less than one hundred pounds;</p> | <p>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;</p> <p>Eleven pence in each pound of so much of the remainder of the net assessable income as does not exceed nine hundred pounds;</p> <p>One shilling in each pound of the balance of the net assessable income;</p> |
| <p>(b) if the amount of the income from employment is equal to or exceeds one hundred pounds and is less than one thousand pounds;</p> | <p>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;</p> <p>One shilling in each pound of the balance of the net assessable income;</p> |
| <p>(c) if the amount of the income from employment is equal to or exceeds one thousand pounds;</p> | <p>One shilling in each pound of the net assessable income.</p> |

SECOND

Unemployment Relief Tax (Further Provisions).

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

SECOND

*Unemployment Relief Tax (Further Provisions).*SECOND SCHEDULE—*continued.*

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

SECOND

Unemployment Relief Tax (Further Provisions).

SECOND SCHEDULE—*continued.*

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

SECOND

*Unemployment Relief Tax (Further Provisions).*SECOND SCHEDULE—*continued.*

If the income from employment earned in any week—	Amounts to or exceeds—		But does not exceed—		Weekly amounts of Unemployment 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	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

Unemployment Relief Tax (Further Provisions).

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 the same, as follows:—

PART I.

PRELIMINARY.

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

59145 456—

2.

Unemployment Relief Tax (Further Provisions).

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

Division
into Parts.

PART I.—PRELIMINARY—ss. 1, 2.

PART II.—UNEMPLOYMENT RELIEF TAX UPON
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 Unemploy-
15 Unemployment Relief Fund, under the provisions of the ment Relief
Unemployment Relief Tax (Management) Acts, 1939-1940, Tax upon
and the regulations thereunder, and subject to the net assess-
exemptions in that Act contained and to the provisions able
of section ten of this Act and in lieu of the tax imposed income.
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, Tax on
prior to the commencement of this Act, been or may, incomes of
after such commencement, be accepted by the Commis- persons
sioner under the provisions of the Principal Act, in lieu other than
30 thereof, the rates of Unemployment Relief Tax shall companies.
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
35 person has derived net assessable income after the close certain
of the year of income ended on the thirtieth day of June, special
cases.
one

Unemployment Relief Tax (Further Provisions).

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.

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

Rate of
Unemployment
Relief Tax
payable under
section
thirteen of
Unemployment
Relief Tax
(Management)
Acts,
1939-1940.

Rate of
Unemploy-
ment Relief
Tax on
incomes of
companies.

Unemployment Relief Tax (Further Provisions).

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.

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—

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

- (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.

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

Reduction of rates and amounts of tax.

(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.

Unemployment Relief Tax (Further Provisions).

PART III.

UNEMPLOYMENT RELIEF TAX UPON INCOME FROM
EMPLOYMENT.

11. This Part of this Act shall be construed with the Construction of Part.

5 Unemployment Relief Tax (Management) Acts, 1939-1940.

12. There shall on and after the first day of January, Levy of Unemployment Relief Tax upon income from employment.
one thousand nine hundred and forty-one, be charged,
levied, collected and paid for the use of His Majesty and
for the credit of the Unemployment Relief Fund under
10 the provisions of the Unemployment Relief Tax
(Management) Acts, 1939-1940, and the regulations there-
under 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.

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

Reduction of rates and amounts of tax.
Sec. 5.

FIRST SCHEDULE.

Net Assessable Income.

PART I.

35 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;

40

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*Unemployment Relief Tax (Further Provisions).*FIRST SCHEDULE—*continued.*PART I—*continued.*

5		Ten pence in each pound of the next one hundred pounds of the net assessable income;
10		Eleven pence in each pound of the balance of the net assessable income;
15	(b) where the net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds;	Six and one-half pence in each pound of the first one hundred pounds of the net assessable income;
20		Ten pence in each pound of the next one hundred pounds of the net assessable income;
25		Eleven pence in each pound of the balance of the net assessable income;
30	(c) where the net assessable income exceeds two hundred and sixty pounds and does not exceed three hundred and twelve pounds;	Seven and one-half pence in each pound of the first one hundred pounds of the net assessable income;
35		Ten pence in each pound of the next one hundred pounds of the net assessable income;
40		Eleven pence in each pound of the balance of the net assessable income;
45	(d) where the net assessable income exceeds three hundred and twelve pounds and does not exceed one thousand and forty pounds;	Nine 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;

FIRST

Unemployment Relief Tax (Further Provisions).

FIRST SCHEDULE—*continued.*

PART I—*continued.*

5		Eleven pence in each pound of the balance of the net assessable income;
	(e) where the net assessable income exceeds one thousand and forty pounds;	Nine pence in each pound in respect of one hundred pounds of the net assessable income;
10		Eleven pence in each pound in respect of nine hundred pounds of the net assessable income;
15		One shilling in each pound of the balance of the net assessable income.
20		

PART II.

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

25	(1) where the sum of income from employment and net assessable income does not exceed two hundred and eighteen pounds; then—	
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 difference between the income from employment and one hundred pounds;
35		Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
40		Eleven pence in each pound of the balance of the net assessable income;
45	(b) if the amount of the income from employment is equal to or exceeds one	Ten pence in each pound of so much of the net assessable

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Unemployment Relief Tax (Further Provisions).

FIRST SCHEDULE—*continued.*

PART II—*continued.*

5	hundred pounds and is less than two hundred pounds;	income as equals the difference between the income from employment and two hundred pounds;
10		Eleven pence in each pound of the balance of the net assessable 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 from employment and one hundred pounds;
30		Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
35		Eleven pence in each pound of the balance of the net assessable income;
40		
45	(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

Unemployment Relief Tax (Further Provisions).

FIRST SCHEDULE—*continued.*

PART II—*continued.*

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;
15	(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—	
20	(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;
25		Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
30		Eleven pence in each pound of the balance of the net assessable income;
35		
40	(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;
45		Eleven pence in each pound of the balance of the net assessable income;

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*Unemployment Relief Tax (Further Provisions).*FIRST SCHEDULE—*continued.*

PART II.

5	(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;
10	(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—	
15	(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;
20		Ten pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
25		Eleven pence in each pound of the balance of the net assessable income;
30		
35	(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;
40		Eleven pence in each pound of the balance of the net assessable income;
45	(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;

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*Unemployment Relief Tax (Further Provisions).*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—	
10	(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;
15		Eleven pence in each pound of so much of the remainder of the net assessable income as does not exceed nine hundred pounds;
20		One shilling in each pound of the balance of the net assessable income;
25		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;
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;	One shilling in each pound of the balance of the net assessable income;
35		One shilling in each pound of the net assessable income.
40	(c) if the amount of the income from employment is equal to or exceeds one thousand pounds;	

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Unemployment Relief Tax (Further Provisions).

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 amounts of Unemployment Relief Tax shall be as follows :—

If the income from employment earned in any week—		Weekly amounts of Unemployment Relief Tax.	
Amounts to or exceeds—	But does not exceed—		
£ s. d.	£ s. d.	s. d.	
10	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	2 2
	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	3 1
	4 14 0	4 15 11	3 3
	4 16 0	4 17 11	3 4
30	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
35	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
40	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
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

Unemployment Relief Tax (Further Provisions).

SECOND SCHEDULE—continued.

	If the income from employment earned in any week—			Weekly amounts of Unemployment Relief Tax.		
	Amounts to or exceeds—			But does not exceed—		
5	£	s.	d.	£	s.	d.
	6	18	0	6	19	11
	7	0	0	7	1	11
	7	2	0	7	3	11
10	7	4	0	7	5	11
	7	6	0	7	7	11
	7	8	0	7	9	11
	7	10	0	7	11	11
	7	12	0	7	13	11
15	7	14	0	7	15	11
	7	16	0	7	17	11
	7	18	0	7	19	11
	8	0	0	8	1	11
	8	2	0	8	3	11
20	8	4	0	8	5	11
	8	6	0	8	7	11
	8	8	0	8	9	11
	8	10	0	8	11	11
	8	12	0	8	13	11
25	8	14	0	8	15	11
	8	16	0	8	17	11
	8	18	0	8	19	11
	9	0	0	9	1	11
	9	2	0	9	3	11
30	9	4	0	9	5	11
	9	6	0	9	7	11
	9	8	0	9	9	11
	9	10	0	9	11	11
	9	12	0	9	13	11
35	9	14	0	9	15	11
	9	16	0	9	17	11
	9	18	0	9	19	11
	10	0	0	10	1	11
	10	2	0	10	3	11
40	10	4	0	10	5	11
	10	6	0	10	7	11
	10	8	0	10	9	11
	10	10	0	10	11	11
	10	12	0	10	13	11
45	10	14	0	10	15	11
	10	16	0	10	17	11
	10	18	0	10	19	11
	11	0	0	11	1	11
	11	2	0	11	3	11

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*Unemployment Relief Tax (Further Provisions).*SECOND SCHEDULE—*continued.*

	If the income from employment earned in any week—			Weekly amounts of Unemployment Relief Tax.		
	Amounts to or exceeds—			But does not exceed—		
	£	s.	d.	£	s.	d.
5	11	4	0	11	5	11
	11	6	0	11	7	11
	11	8	0	11	9	11
10	11	10	0	11	11	11
	11	12	0	11	13	11
	11	14	0	11	15	11
	11	16	0	11	17	11
	11	18	0	11	19	11
15	12	0	0	12	1	11
	12	2	0	12	3	11
	12	4	0	12	5	11
	12	6	0	12	7	11
	12	8	0	12	9	11
20	12	10	0	12	11	11
	12	12	0	12	13	11
	12	14	0	12	15	11
	12	16	0	12	17	11
	12	18	0	12	19	11
25	13	0	0	13	1	11
	13	2	0	13	3	11
	13	4	0	13	5	11
	13	6	0	13	7	11
	13	8	0	13	9	11
30	13	10	0	13	11	11
	13	12	0	13	13	11
	13	14	0	13	15	11
	13	16	0	13	17	11
	13	18	0	13	19	11
35	14	0	0	14	1	11
	14	2	0	14	3	11
	14	4	0	14	5	11
	14	6	0	14	7	11
	14	8	0	14	9	11
40	14	10	0	14	11	11
	14	12	0	14	13	11
	14	14	0	14	15	11
	14	16	0	14	17	11
	14	18	0	14	19	11
45	15	0	0	15	1	11
	15	2	0	15	3	11
	15	4	0	15	5	11
	15	6	0	15	7	11
	15	8	0	15	9	11
50	15	10	0	15	11	11

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Unemployment Relief Tax (Further Provisions).

SECOND SCHEDULE—continued.			
	If the income from employment earned in any week—		Weekly amounts of Unemployment Relief Tax.
	Amounts to or exceeds—	But does not exceed—	
	£ s. d.	£ s. d.	s. d.
5	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	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
15	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
20	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
25	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
30	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
35	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
40	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
45	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
50	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

Unemployment Relief Tax (Further Provisions).

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
5 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.