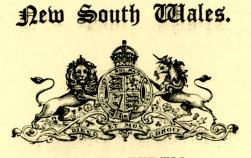
This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

W. R. McCOURT, Clerk of the Legislative Assembly. Legislative Assembly Chamber, Sydney, 21 September, 1939.



ANNO TERTIO

REGIS.

, 1939. Act No.

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

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

PART I.

PRELIMINARY.

1. (1) This Act may be cited as the "Unemployment Short title Relief Tax Act, 1939."

and commencement.

(2) This Act shall commence upon the date of com-10 mencement of the Unemployment Relief Tax (Management) Act, 1939.

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PART I.—PRELIMINARY—ss. 1, 2.

Division into Parts.

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.

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PART II.

UNEMPLOYMENT RELIEF TAX UPON NET ASSESSABLE INCOME.

3. This Part of this Act shall be construed with the Construction Unemployment Relief Tax (Management) Act, 1939. 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 Tax upon Unemployment Relief Tax (Management) Act, 1939, able and the regulations thereunder, and subject to the income. exemptions in that Act contained and to the provisions

of section ten of this Act, Unemployment Relief Tax at 20 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. income ended on the thirtieth day of June, one thousand Tax on nine hundred and thirty-nine, or such other period as incomes of

25 has, prior to the commencement of this Act, been or may, other than after such commencement, be accepted by the Commiscompanies. 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 30 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 person has derived net assessable income after the close special of the year of income ended on the thirtieth day of June, cases.

ment Relief

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one thousand nine hundred and thirty-nine, and an assessment of Unemployment Relief Tax becomes necessary before the commencement of an Act fixing the rate 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 thirty-nine, the Commissioner, pursuant to Division 15 of Part III of the Principal Act, requires a return to be made, and an assessment of Unemployment Relief Tax becomes neces-

15 sary before the commencement of an Act fixing the rate 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 20 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 payable under than a company) not domiciled in this State and by every section thir teen of than a company) not domining of this buttle and dividends teen of unemployment company which is a non-resident consisting of dividends the unemployment Relief Tax Relief Tax (Management) Act, 1939, the rate

- ployment Relief Tax (Management) Act, 1939, 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 Rate of 30 by every company during the year of income ended on the thirtieth day of June, one thousand nine hundred and Tax on thirty-nine, or such other period as has, prior to the commencement of this Act, been or may, after such com-
- 35 mencement, be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof, the rate of Unemployment Relief Tax shall subject to section ten of this Act be eleven pence and one halfpenny in each pound thereof.

nemployment

Unemploy. ment Relief incomes of companies.

(2)

(2) Where a company which is being wound up has derived net assessable income after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine and an assessment of 5 Unemployment Relief Tax becomes necessary, before the commencement of an Act fixing the rate 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 10 be one shilling in each pound of the net assessable income.

9. The provisions of section six and of subsection two sections 6 of section eight of this Act shall not apply in any case in and 8 (2) which prior to the commencement of this Act an assess- in certain ment has been made and Special Income Tax has been cases.

not to apply

15 charged at the rates provided by section six or subsection two of section eight of the Special Income and Wages Tax Act, 1938.

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

PART III.

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UNEMPLOYMENT RELIEF TAX UPON INCOME FROM EMPLOYMENT.

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

tion of Part.

- 12. There shall be charged, levied, collected and paid Levy of 25 for the use of His Majesty and for the credit of the Unemploy-Unemployment Relief Fund under the provisions of the Unemployment Relief Tax (Management) Act, 1939, and the regulations thereunder and subject to the exemptions
- 30 in that Act contained and to the provisions of section thirteen of this Act, and in lieu of the Wages Tax imposed by section ten of the Special Income and Wages Tax Act,

ment Relief Tax upon income from employment.

Act, 1938, 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 5 during the period commencing on the date of the commencement of this Act, and ending on the thirtieth day of June, one thousand nine hundred and forty, both inclusive, or so derived during such part of the year of income ending on the thirtieth day of June, one thousand

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

13. The rates and amounts of tax provided in this Reduction of 15 Part of this Act shall be reduced by one-third.

rates and amounts.

FIRST SCHEDULE.

Sec. 5. 11

Net Assessable Income.

PART I.

Where, during the year of income referred to in section five of this 20 Act, the person derived no income from employment-

> (a) where the net assessable income does not exceed one hundred pounds:

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

) where the net assessable income

exceeds one hundred and fifty-

six pounds and does not exceed

two hundred and eighteen

pounds;

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

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

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FIRST SCHEDULE—continued.

PART I-continued.

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

(e) where the net assessable income

exceeds two hundred and sixty

pounds and does not exceed

three hundred and twelve

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ceed one thousand and forty pounds;

pounds;

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

(f) where the net assessable income exceeds three hundred and

twelve pounds and does not ex-

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

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FIRST SCHEDULE—continued.

PART I-continued.

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

> pound of the balance of the net assessable income.

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PART II.

15 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 one hun-
	dred pounds;

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

(b) if the amount of the in-

hundred pounds;

come from employment

is equal to or exceeds one

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

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Unemployment Relief Tax. FIRST SCHEDULE-continued.

PART II-continued.

(3) where the sum of income from employment and net assessable income exceeds one hundred 5 and fifty-six pounds and does not exceed two hundred and eighteen pounds, then-Four pence in each (a) if the amount of the in-10 pound of so much come from employment is less than one hundred of the net assessable income as pounds; equals the difference between the 15 income from employment and one hundred pounds; Ten pence in each pound of the bal-20 ance of the net assessable income; (b) if the amount of the in-Ten pence in each pound of the net come from employment assessable income; is equal to or exceeds one hundred pounds; (4) where the sum of income from employment and net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds, then-(a) if the amount of the in-Six pence in each pound 31 2 of so much of the come from employment 17 insta net assessable inis less than one hundred come as equals the pounds; 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;

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FIRST SCHEDULE—continued.

PART II-continued.

Ten pence and one halfpenny in each pound of the balance of the 5 net assessable income; (b) if the amount of the Ten pence in each pound income from employment of so much of the net assessable in-10 is equal to or exceeds one hundred pounds and does come as equals the not exceed two hundred difference between the income from empounds; ployment and two hundred pounds; 15 Ten pence and one halfpenny in each pound of the balance of the net assessable in-20 come; (c) if the amount of the in-Ten pence and one-half come from employment penny in each pound is equal to or exceeds of the net assessable two hundred pounds; income; 25(5) where the sum of income from employment and net assessable income exceeds two hundred and sixty pounds, and does not exceed three hundred and 30 twelve pounds then-(a) if the amount of the in-Seven pence in each come from employment pound of so much of the net assessis less than one hundred pounds; able income as equals the differ-35 ence between the income from employment and one hundred pounds; Ten pence in each pound 40 of so much of the remainder of the net assessable income as does not exceed one 45 hundred pounds; FIRST

FIRST SCHEDULE-continued.

PART II-continued.

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

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

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

Seven pence in each

pound of so much of

the net assessable

income as equals the

difference between the income from employment and one hundred pounds; Ten pence and one half-

penny in each pound of the balance of the net assessable in-

Ten pence and one half-

penny in each pound

of the net assessable

FIRST

come;

income;

- is equal to or exceeds two hundred pounds; (6) where the sum of income from employment and net assessable income exceeds three
 - hundred and twelve pounds and does not exceed one thousand and forty pounds then-(a) if the amount of the in-

(c) If the amount of the in-

come from employment

(b) if the amount of the in-

come from employment

is equal to or exceeds one

hundred pounds and does

not exceed two hundred

pounds;

come 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;

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FIRST SCHEDULE—continued.

PART II-continued.

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

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

(b) if the amount of the in-

(c) if the amount of the in-

one thousand pounds;

come from employment

is equal to or exceeds

sand pounds;

come from employment

is equal to or exceeds

one hundred pounds and

does not exceed one thou-

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

Nine pence in each

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

SECOND

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SECOND SCHEDULE.

Sec. 12.

Income from employment.

1. Where the income from employment earned by an employee in

	If the income from employm	ent earned	Weekly
	in any week—	D. J. S. I.I.	amounts of Unem- ployment Relief Tax.
	Amounts to or exceeds—	But does not $exceed$ —	ployment mener rax.
	£ s. d.	£ s. d.	s. d.
0			0 10
		$2 \ 3 \ 11$	0 11
	$\bar{2}$ $\bar{4}$ 0	2 5 11	1 0
	2 6 0	$2 \ 7 \ 11$	1 1
15	2 8 0		1 2
	$2 \ 10 \ 0$	2 11 11	1 3
	2 12 0	$2 \ 13 \ 11$	1 4
	2 14 0	2 15 11	1 6
	2 16 0	2 17 11	1 7
20	2 18 0	2 19 11	1 8 1 0
	3 0 0	3 1 11	$\begin{array}{ccc}1&9\\1&11\end{array}$
	3 2 0	$\begin{array}{cccc} 3 & 3 & 11 \\ 3 & 5 & 11 \end{array}$	$\begin{array}{c}1&11\\2&0\end{array}$
	$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	$3 \ 7 \ 11$	$\begin{array}{ccc} 2 & 0 \\ 2 & 1 \end{array}$
	380	3 9 11	$\begin{array}{ccc} 2 & 1 \\ 2 & 3 \end{array}$
25	3 10 0	3 11 11	$\frac{1}{2}$ 4
	3 10 0 3 12 0	3 13 11	$\frac{1}{2}$ $\frac{1}{5}$
	3 14 0	3 15 11	$ \begin{array}{ccc} 2 & 5 \\ 2 & 6 \end{array} $
	3 16 0	3 17 11	$ \begin{array}{ccc} 2 & 7 \\ 2 & 8 \end{array} $
30	3 18 0	3 19 11	2 8
50	4 0 0	4 1 11	2 9
	4 2 0	4 3 11	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
	4 4 0	4 5 11	3 1
	4 6 0	4 7 11	3 3
35	4 8 0	4 9 11	3 4
	4 10 0	4 11 11	3 6
	4 12 0	4 13 11	37 39
	4 14 0	$\begin{array}{c} 4 \\ 4 \\ 15 \\ 11 \\ \end{array}$	3 9 3 10
	4 16 0	$\begin{array}{rrrr} 4 & 17 & 11 \\ 4 & 19 & 11 \end{array}$	4 0
40	$\begin{array}{ccc} 4 & 18 & 0 \\ 5 & 0 & 0 \end{array}$	5 1 11	4 0 4 1
	$5 0 0 \\ 5 2 0$	5 3 11	4 3
	$5 \frac{2}{5} \frac{0}{4} 0$	5 5 11	4 4
	560	5 7 11	4 5
	5 8 0	5 9 11	4 6
	5 10 0	5 11 11	4 7
45	$5\ 12\ 0$	5 13 11	4 8
	5 14 0	5 15 11	4 9
	H-70018	1	SECOND

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Unemployment Relief Tax.

SECOND SCHEDULE—continued.

	If the income from employ	ment earned	Weekly
	in any week—		amounts of Unem-
	Amounts to or	But does not	ployment Relief Tax.
5	$exceeds \rightarrow$	exceed—	
	£ s. d.	£ s. d.	s. d.
	5 16 0	5 17 11	4 10
	5 18 0	5 19 11	4 11
	6 0 0	6 1 11	5 0
0	$6 \ 2 \ 0$	$6 \ 3 \ 11$	5 2
	6 4 0	6 5 11	5 3
	6 6 0	6 7 11	$5 4 \\ 5 5 \\ 5 6 \\$
	6 8 0	6 9 11	5 5
	6 10 0	6 11 11	5 6
5	6 12 0	$6 \ 13 \ 11$	5 7
	6 14 0	$6 \ 15 \ 11$	5 8
	6 16 0	6 17 11	5 9
	6 18 0	6 19 11	5 10
	7 0 0	7 1 11	5 11
0	7 2 0	7 3 11	6 1
	7 4 0	7 5 11	6 2
	7 6 0	7 7 11	6 3
	780	7 9 11	$\begin{array}{c} 6 & 4 \\ 6 & 5 \end{array}$
	7 10 0	7 11 11	
5	7 12 0	7 13 11	66
	7 14 0	7 15 11	67
	7 16 0	7 17 11	6 8
	7 18 0	7 19 11	69
	800	8 1 11	$\begin{smallmatrix} 6 & 10 \\ 7 & 0 \end{smallmatrix}$
0	$\begin{array}{ccc} 8 & 2 & 0 \\ 8 & 4 & 0 \end{array}$	8 3 11	7 0
		8 5 11	7 1
	8 6 0	8 7 11	$\begin{array}{cccc} 7 & 1 \\ 7 & 2 \\ 7 & 3 \\ 7 & 4 \\ 7 & 5 \end{array}$
	8 8 0	8 9 11	7 3
	8 10 0	8 11 11	74
15	8 12 0	8 13 11	7 5
	8 14 0	8 15 11	7 6
	8 16 0	8 17 11	7 7
	8 18 0	8 19 11	7 8
	9 0 0	9 1 11	7 9
0	9 2 0	9 3 11	7 11
	940	9 5 11	8 0
	960	9 7 11	8 1
	980	9 9 11	8 2
	9 10 0	9 11 11	$\begin{array}{ccc} 8 & 3 \\ 8 & 4 \end{array}$
5	9 12 0	9 13 11	
	9 14 0	9 15 11	8 5 8 6 8 7
	9 16 0	9 17 11	8 6
	9 18 0	9 19 11	87
			8 8 SECOND

SECOND SCHEDULE—continued.

	If the income from employm	ent earned	Weekly
	in any week—	-	amounts of Unemploy-
-5	Amounts to or exceeds—	But does not exceed—	ment Relief Tax.
	£ s. d.	£ s. d.	s. d.
	$10 \ 2 \ 0$	10 3 11	8 10
	10 4 0	10 5 11	8 11
	$10 \ 6 \ 0$	10 7 11	9 0
10	10 8 0	10 9 11	9 1
	10 10 0	10 11 11	9 2
	10 12 0	10 13 11	9 3
	10 14 0	10 15 11	9 4
	10 16 0	10 17 11	9 5
15	10 18 0	10 19 11	9 6
	11 0 0	11 1 11	9 7
	11 2 0	11 3 11	99
	11 4 0	11 5 11	9 10
	11 6 0	11 7 11	9 11
~~	11 8 0	11 9 11	10 0
20	11 10 0	11 11 11	$\begin{array}{ccc} 10 & 0 \\ 10 & 1 \end{array}$
	$\begin{array}{c} 11 10 \\ 11 12 \end{array}$	11 13 11	10 1 10 2
	11 12 0	11 15 11	10 $\frac{2}{10}$ 3
		11 17 11	$10 \ 3 \ 10 \ 4$
05	11 18 0	11 19 11	10 4 10 5
25	11 10 0 12 0 0	11 10 11 12 12 11	10 6
	$\begin{array}{cccc} 12 & 0 & 0 \\ 12 & 2 & 0 \end{array}$	$12 \ 111 \ 12 \ 3 \ 11$	10 8
	$12 \ 2 \ 0 \ 12 \ 4 \ 0$	12 5 11 12 5 11	$\begin{array}{c} 10 & 8 \\ 10 & 9 \end{array}$
	$\begin{array}{ccc} 12 & 12 \\ 12 & 6 & 0 \end{array}$	12 5 11 12 7 11	10 0
30	12 8 0	12 9 11	10 10
30	12 0 0 12 10 0	$12 \ 3 \ 11 \ 12 \ 11 \ 11$	$\begin{array}{c} 10 \\ 11 \\ 0 \end{array}$
	$\begin{array}{cccc} 12 & 10 & 0 \\ 12 & 12 & 0 \end{array}$	12 11 11 11 12 13 11	
	$12 12 0 \\ 12 14 0$	$12 15 11 \\ 12 15 11$	$\begin{array}{ccc} 11 & 1 \\ 11 & 2 \end{array}$
	$\begin{array}{ccc} 12 & 14 & 0 \\ 12 & 16 & 0 \end{array}$	$12 13 11 \\ 12 17 11$	11 2 $11 3$
	12 10 0 0 12 18 0	$12 17 11 \\ 12 19 11$	11 3 11 4
35	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$12 19 11 \\ 13 1 11$	$11 4 \\ 11 5$
	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$13 \ 3 \ 11$	$11 5 \\ 11 7$
	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$13 \ 5 \ 11$ $13 \ 5 \ 11$	11 8
	13 ± 0 13 - 6 - 0	$13 \ 5 \ 11$ $13 \ 7 \ 11$	$11 8 \\ 11 9$
	$13 \ 6 \ 0 \ 13 \ 8 \ 0$	13 9 11	$\begin{array}{c} 11 & 9 \\ 11 & 10 \end{array}$
40	$13 & 0 \\ 13 & 10 & 0$	$13 9 11 \\ 13 11 11$	11 10
	13 10 0 13 12 0	13 11 11 13 13 11	
	13 14 0	13 15 11	
	13 16 0	13 17 11	12 2
45		13 19 11	12 3
	14 0 0	14 1 11	
		14 3 11	12 6
		14 5 11	12 7
	14 6 0	14 7 11	12 8 SECOND
F			SECOND

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SECOND SCHEDULE-continued.

	If the income from employm in any week—	nent earned	Weekly
	Amounts to or	But does not	amounts of Unom- ployment Relief Tax.
5	exceeds-	exceed—	proyment Kener 1ax.
	£ s. d.	£ s. d.	s. d.
	14 8 0	14 9 11	12 9
	14 10 0	14 11 11	12 10
	$14 \ 12 \ 0$	14 13 11	12 11
10	14 14 0	14 15 11	13 0
	14 16 0	14 17 11	13 1
	$14 \ 18 \ 0$	14 19 11	13 2
	$15 \ 0 \ 0$	15 1 11	13 3
	$15 \ 2 \ 0$	15 3 11	13 5
15	$15 \ 4 \ 0$	15 5 11	13 6
	15 6 0	15 7 11	13 7
	15 8 0	15 9 11	13 8
	$15 \ 10 \ 0$	15 11 11	13 9
	15 12 0	15 13 11	13 10
20	15 14 0	15 15 11	13 11
	15 16 0	15 17 11	14 0
	15 18 0	15 19 11	14 1 •
	$\begin{array}{cccc} 16 & 0 & 0 \\ 16 & 2 & 0 \end{array}$	16 1 11	$14 \ 2$
25		16 3 11	14 4
20	$\begin{array}{rrrr} 16 & 4 & 0 \\ 16 & 6 & 0 \end{array}$	16 5 11	14 5
		16 7 11	14 6
	$\begin{array}{ccc} 16 & 8 & 0 \\ 16 & 10 & 0 \end{array}$	16 9 11	14 7
	16 10 0 16 12 0	16 11 11	14 8
30	$10 12 0 \\ 16 14 0$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	14 9
50	$\begin{array}{c} 10 & 14 & 0 \\ 16 & 16 & 0 \end{array}$	16 17 11	14 10
	16 18 0	16 19 11	14 11
	17 0 0	17 1 11	$\begin{array}{ccc} 15 & 0 \\ 15 & 1 \end{array}$
	17 2 0	17 3 11	$\begin{array}{ccc}15&1\\15&3\end{array}$
35	17 4 0	17 5 11	15 3 15 4
	17 6 0	17 7 11	15 ± 15 5
	17 8 0	17 9 11	15 6
	17 10 0	17 11 11	$15 \ 0 \ 15 \ 7$
	17 12 0	17 13 11	15 8
40	17 14 0	17 15 11	15 9
	17 16 0	17 17 11	15 10
	17 18 0	17 19 11	15 11
•	18 0 0	18 1 11	16 0
	$18 \ 2 \ 0$	18 3 11	16 2
45	18 4 0	18 5 11	16 3
	18 6 0	18 7 11	16 4
	18 8 0	18 9 11	16 5
	18 10 0	18 11 11	16 6
	18 12 0	18 13 11	16 7
	and a state of the		SECOND

SECOND SCHEDULE-continued.

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

- 20 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 seventeen shillings and tenpence plus one penny for each one shilling and eightpence of income from employment in excess of twenty pounds.
- 25 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 30 dividing the sum paid to him by the number of weeks included in

such period.

Sydney: Thomas Henry Tennant, Acting Government Printer-1939. [1s, 1d.]

New South Wales.



ANNO TERTIO

GEORGII VI REGIS.

Act No. 14, 1939.

An Act to impose an Unemployment Relief Tax; to declare the rates and amounts at which such tax is to be charged, levied, collected and paid; and for purposes connected therewith. [Assented to, 29th September, 1939.]

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

PART I.

PRELIMINARY.

1. (1) This Act may be cited as the "Unemployment Short title Relief Tax Act, 1939."

and commencement.

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

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2.

Unemployment Relief Tax.

Division into Parts. 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 assessable income.

Rates of Unemployment Relief Tax on incomes of persons other than companies.

Rates of tax in certain special cases. 3. This Part of this Act shall be construed with the Unemployment Relief Tax (Management) Act, 1939.

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) Act, 1939, and the regulations thereunder, and subject to the exemptions in that Act contained and to the provisions of section ten of this Act, Unemployment Relief Tax at the respective rates in this Part of this Act provided.

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

one thousand nine hundred and thirty-nine, and an assessment of Unemployment Relief Tax becomes necessary before the commencement of an Act fixing the rate 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 thirty-nine, the Commissioner, pursuant to Division 15 of Part III of the Principal Act, requires a return to be made, and an assessment of Unemployment Relief Tax becomes necessary before the commencement of an Act fixing the rate 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 payable under section thir-company which is a non-resident consisting of dividends unprovement referred to in section thirteen of the Uner Relief Tax or interest referred to in section thirteen of the Unem- (Management) ployment Relief Tax (Management) Act, 1939, 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 Rate of by every company during the year of income ended on the thirtieth day of June, one thousand nine hundred and Tax on thirty-nine, or such other period as has, prior to the incomes of commencement of this Act, been or may, after such commencement, be accepted by the Commissioner under the provisions of the Principal Act in lieu thereof, the rate of Unemployment Relief Tax shall subject to section ten of this Act be eleven pence and one halfpenny in each pound thereof.

Act, 1939.

Unemployment Relief companies.

(2)

Unemployment Relief Tax.

(2) Where a company which is being wound up has derived net assessable income after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine and an assessment of Unemployment Relief Tax becomes necessary, before the commencement of an Act fixing the rate 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.

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

Reduction of rates.

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

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

PART III.

UNEMPLOYMENT RELIEF TAX UPON INCOME FROM EMPLOYMENT.

Construction of Part.

Levy of Unemployment Relief Tax upon

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

12. 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 income from Unemployment Relief Tax (Management) Act, 1939, and employment. the regulations thereunder and subject to the exemptions in that Act contained and to the provisions of section thirteen of this Act, and in lieu of the Wages Tax imposed by section ten of the Special Income and Wages Tax Act.

Unemployment Relief Tax.

Act, 1938, 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 date of the commencement of this Act, and ending on the thirtieth day of June, one thousand nine hundred and forty, both inclusive, or so derived during such part of the year of income ending on the thirtieth day of June, one thousand nine hundred and forty-one, not exceeding the first four months thereof as the Governor by proclamation published in the Gazette before the thirtieth day of June, one thousand nine hundred and forty, shall determine.

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

rates and amounts.

Sec. 5.

FIRST SCHEDULE.

Net Assessable Income.

PART I.

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

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

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

- Seven pence in each pound of the balance of the net a3sessable income;
- Four pence in each pound of the first one hundred pounds of the net assessable income;
- Ten pence in each pound of the balance of the net assessable income; FIRST

4

FIRST SCHEDULE—continued.

PART I-continued.

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

Six pence in each pound

- Ten pence in each pound of the next one hundred pounds of the net assessable income;
- Ten pence and one halfpenny in each pound of the balance of the net assessable income;
- Seven pence in each pound of the first one hundred pounds of the net assessable income:
- Ten pence in each pound of the next one hundred pounds of the net assessable income;
- Ten pence and one halfpenny in each pound of the balance of the net assessable income;
- Seven pence in each pound of the first one hundred pounds of the net assessable income;
- Ten pence and one halfpenny in each pound of the balance of the net assessable income:
- Nine pence in each pound in respect of one hundred pounds of the net assessable income;

FIRST

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

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

Unemployment Relief Tax.

FIRST SCHEDULE—continued.

PART I-continued.

Ten pence and one halfpenny in each pound in respect of nine hundred pounds of the net assessable income; 7

Eleven pence and one half-penny 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 docs not exceed one hundred pounds;
- (2) where the sum of income from employment and net assessable income exceeds one hundred pounds and does not exceed one hundred and fifty-six pounds; then--
 - (a) if the amount of the income from employment is less than one hundred pounds;

(b) if the amount of the income from employment is equal to or exceeds one hundred pounds; Four pence in each pound of the net assessable income;

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

FIRST

FIRST SCHEDULE—continued.

PART II—continued.

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

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

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

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

FIRST SCHEDULE-continued.

PART II-continued.

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

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

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

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

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

FIRST SCHEDULE-continued.

PART II-continued.

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

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

(b) if the amount of the income from employment is equal to or exceeds one hundred pounds; Ten pence and one halfpenny in each pound of the balance of the net assessable income;

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

FIRST

FIRST SCHEDULE—continued.

PART II-continued.

- (7) where the sum of income from employment and net assessable income exceeds one thousand and forty pounds, then—
 - (a) if the amount of the income from employment is less than one hundred pounds;

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

E !

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

Sec. 12.

SECOND SCHEDULE.

Income from employment.

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

If the income from employm in any week—	Weekly amounts of Unem-	
Amounts to or	But does not	ployment Relief Tax.
exceeds-	exceed—	proj mene itener itax.
£ s. d.	£ s. d.	s. d.
$\begin{array}{c} 1 \\ 2 \\ 0 \\ 0 \end{array}$	$\begin{array}{c} 1 \\ 2 \\ 1 \\ 11 \end{array}$	s. d. 0 10
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		0 10 0 11
	$\begin{array}{ccc}2&3&11\\2&5&11\end{array}$	1 0
		1 1
		$\begin{array}{ccc} 1 & 1 \\ 1 & 2 \end{array}$
2 10 0	$ \frac{1}{2} $ 11 11	1 3
2 12 0	2 13 11	1 4
2 14 0	2 15 11	1 6
2 16 0	2 17 11	1 7
2 18 0	2 19 11	1 8
3 0 0	3 1 11	1 9
3 2 0	3 3 11	1 11
3 4 0	3 5 11	$2 \ 0$
3 6 0	3 7 11	$2 \ 1$
3 8 0	3 9 11	2 3
3 10 0	3 11 11	2 4
3 12 0	3 13 11	2 5
3 14 0	3 15 11	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
3 16 0	3 17 11	2 7
3 18 0	3 19 11	2 8
4 0 0	4 1 11	2 9
4 2 0	4 3 11	2 11
4 4 0	4 5 11	3 1
4 6 0	4 7 11	3 3
4 8 0	4 9 11	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
4 10 0	4 11 11	3 6
4 12 0	4 13 11	3 7
4 14 0	4 15 11	3 9
4 16 0	4 17 11	3 10
4 18 0	4 19 11	4 0
5 0 0	5 1 11	4 1
5 2 0	5 3 11	4 3
540	5 5 11	4 4
5 6 0	5 7 11	4 5
5 8 0	5 9 11	4 6
5 10 0	5 11 11	4 7
5 12 0	5 13 11	4 8
5 14 0	5 15 11	4 9
		SECOND

SECOND SCHEDULE—continued.

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

Unemployment Relief Tax.

SECOND SCHEDULE—continued.

If the income from employn in any week—	nent earned	Weekly amounts of Unemploy-
Amounts to or	But does not	ment Relief Tax.
exceeds-	exceed—	ment Rener Tax.
£ s. d.	£ s. d.	s. d.
$10 \ 2 \ 0$	10 3 11	8 10
10 4 0	10 5 11	8 11
$10 \ 6 \ 0$	10 7 11	9 0
10 8 0	10 9 11	9 1
10 10 0	10 11 11	9 2
$10 \ 12 \ 0$	10 13 11	9 3
$10 \ 14 \ 0$	10 15 11	9 4
$10 \ 16 \ 0$	10 17 11	9 5
10 18 0	10 19 11	9 6
11 0 0	11 1 11	9 7
$11 \ 2 \ 0$	11 3 11	9 9
11 4 0	11 5 11	9 10
11 6 0	11 7 11	9 11
11 8 0	11 9 11	10 0
11 10 0	11 11 11	10 1
11 12 0	11 13 11	10 $\overline{2}$
11 14 0	11 15 11	10 3
11 16 0	11 17 11	10 4
11 18 0	11 19 11	10 5
12 0 0	12 1 11	10 6
12 2 0	12 3 11	10 8
12 $\overline{4}$ 0	12 5 11	10 9
$\overline{12}$ $\overline{6}$ $\overline{0}$	12 7 11	10 10
12 8 0	12 9 11	10 11
12 10 0	12 11 11	11 0
$\begin{array}{ccc} 12 & 10 & 0 \\ 12 & 12 & 0 \end{array}$	12 13 11 12 13 11	11 1
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$12 10 11 \\ 12 15 11$	11 1 11 2
$\begin{array}{ccc} 12 & 11 & 0 \\ 12 & 16 & 0 \end{array}$	$12 10 11 \\ 12 17 11$	11 3
12 18 0	12 19 11	11 4
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$12 10 11 \\ 13 1 11$	11 5
13 2 0	$13 \ 1111$ $13 \ 3 \ 11$	11 7
$13 \begin{array}{c} 10 \\ 13 \end{array}$	13 5 11 13 5 11	11 8
13 6 0	$13 \ 7 \ 11$	11 9
$\begin{array}{cccc} 13 & 0 & 0 \\ 13 & 8 & 0 \end{array}$	13 9 11	11 9 11 10
13 10 0	$13 \ 9 \ 11 \ 13 \ 11 \ 11$	11 10
13 10 0 13 12 0	$13 13 11 11 \\13 13 11$	$\begin{array}{c}11 \\12 \\0\end{array}$
$13 12 0 \\ 13 14 0$	$13 15 11 \\ 13 15 11$	12 0 12 1
$13 14 0 \\ 13 16 0$	$13 15 11 \\ 13 17 11$	$\begin{array}{ccc}12 & 1\\12 & 2\end{array}$
		$\begin{array}{ccc}12&2\\12&3\end{array}$
	13 19 11	
$14 \ 0 \ 0$ $14 \ 2 \ 0$	14 1 11	12 4
$\begin{array}{cccc} 14 & 2 & 0 \\ 14 & 4 & 0 \end{array}$	14 3 11	
	14 5 11	12 7
14 6 0	14 7 11	12 8 SECOND
		SECOND

Unemployment Relief Tax.

SECOND SCHEDULE—continued.

If the income from employn in any week—	nent earned	Weekly
Amounts to or	But does not	amounts of Unem- ployment Relief Tax.
exceeds-	exceed—	proyment Rener rax.
	£ s. d.	s. d.
14 8 0	14 9 11	12 9
14 10 0	14 11 11	12 10
14 12 0	14 13 11	12 11
14 14 0	14 15 11	13 0
$\begin{array}{rrrr} 14 \ 16 & 0 \\ 14 \ 18 & 0 \end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	13 1
14 18 0 $15 0 0$	$14 19 11 \\ 15 1 11$	13 2
$15 \ 0 \ 0 \ 15 \ 2 \ 0$	$15 111 \\ 15 3 11$	$13 \ 3$
$15 \ 2 \ 0 \\ 15 \ 4 \ 0$	15 5 11 15 5 11	13 5
15 + 0 15 6 0	$15 \ 5 \ 11$ $15 \ 7 \ 11$	$\begin{array}{ccc} 13 & 6 \\ 13 & 7 \end{array}$
$15 & 0 & 0 \\ 15 & 8 & 0 \\ 15 & 15 & 10 \\ 15 & $	15 9 11	$\begin{array}{ccc} 13 & 7 \\ 13 & 8 \end{array}$
15 10 0	$15 \ 5 \ 11 \ 11$	13 9
15 10 0 0 15 12 0	15 13 11	13 9 13 10
15 12 0 15 14 0	$15 15 11 \\ 15 15 11$	13 10
15 16 0	15 17 11	$\begin{array}{c} 15 \\ 14 \\ 0 \end{array}$
15 18 0	15 19 11	14 0 14 1
16 0 0	$16 \ 1 \ 11$	14 1 14 2
16 2 0	$16 \ 3 \ 11$	14 4
$16 \ 4 \ 0$	16 5 11	14 5
16 6 0	16 7 11	11 6 14 6
16 8 0	16 9 11	14 0 14 7
16 10 0	16 11 11	14 8
16 12 0	16 13 11	14 9
16 14 0	16 15 11	14 10
16 16 0	16 17 11	14 11
16 18 0	16 19 11	15 0
17 0 0	17 1 11	15 1
17 2 0	17 3 11	15 3
17 4 0	17 5 11	15 4
17 6 0	17 7 11	15 5
17 8 0	17 9 11	15 6
17 10 0	17 11 11	15 7
17 12 0	17 13 11	15 8
-17 14 0	17 15 11	15 9
17 16 0	17 17 11	15 10
17 18 0	17 19 11	15 11
18 0 0	18 1 11	16 0
$18 \ 2 \ 0$	18 3 11	$16 \ 2$
18 4 0	18 5 11	$16 \ 3$
18 6 0	18 7 11	16 4
18 8 0	18 9 11	$16 \ 5$
18 10 0	18 11 11	16 6
18 12 0	18 13 11	16 7
		SECOND

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

SECOND SCHEDULE-continued.

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 seventeen shillings and tenpence plus 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, Acting Government Printer, Sydney, 1939. [6d.]

If

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

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

Legislative Assembly Chamber, Sydney, 28 September, 1939.

New South Wales.



ANNO TERTIO GEORGII VI REGIS

Act No. 14, 1939.

An Act to impose an Unemployment Relief Tax; to declare the rates and amounts at which such tax is to be charged, levied, collected and paid; and for purposes connected therewith. [Assented to, 29th September, 1939.]

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

PART I.

PRELIMINARY.

1. (1) This Act may be cited as the "Unemployment Short title Relief Tax Act, 1939."

mencement.

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

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.

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) Act, 1939.

Levy of Unemployment Relief Tax upon net assessable income.

Rates of Unemployment Relief Tax on incomes of persons other than companies.

Rates of tax in certain special cases. 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) Act, 1939, and the regulations thereunder, and subject to the exemptions in that Act contained and to the provisions of section ten of this Act, Unemployment Relief Tax at the respective rates in this Part of this Act provided.

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

one thousand nine hundred and thirty-nine, and an assessment of Unemployment Relief Tax becomes necessary before the commencement of an Act fixing the rate 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 thirty-nine, the Commissioner, pursuant to Division 15 of Part III of the Principal Act, requires a return to be made, and an assessment of Unemployment Relief Tax becomes necessary before the commencement of an Act fixing the rate 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 thircompany which is a non-resident consisting of dividends Unemployment Relief Tax or interest referred to in section thirteen of the Unem- (Mana ployment Relief Tax (Management) Act, 1939, 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.

ement) Act, 1939.

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8. (1) In respect of the net assessable income derived Rate of Unemploy. by every company during the year of income ended on ment Relief the thirtieth day of June, one thousand nine hundred and Tax on thirty-nine, or such other period as has, prior to the incomes of companies. 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 eleven pence and one halfpenny in each pound thereof.

(2)

Unemployment Relief Tax.

(2) Where a company which is being wound up has derived net assessable income after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine and an assessment of Unemployment Relief Tax becomes necessary, before the commencement of an Act fixing the rate 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.

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

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

Reduction of rates.

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

PART III.

UNEMPLOYMENT RELIEF TAX UPON INCOME FROM EMPLOYMENT.

Construction of Part.

Levy of Unemploy ment Relief Tax upon income from

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

12. 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) Act. 1939, and employment, the regulations thereunder and subject to the exemptions

in that Act contained and to the provisions of section thirteen of this Act, and in lieu of the Wages Tax imposed by section ten of the Special Income and Wages Tax Act.

Unemployment Relief Tax.

Act, 1938, 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 date of the commencement of this Act, and ending on the thirtieth day of June, one thousand nine hundred and forty, both inclusive, or so derived during such part of the year of income ending on the thirtieth day of June, one thousand nine hundred and forty-one, not exceeding the first four months thereof as the Governor by proclamation published in the Gazette before the thirtieth day of June, one thousand nine hundred and forty, shall determine.

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

rates and amounts .

Sec. 5.

FIRST SCHEDULE.

Net Assessable Income.

PART I.

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

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

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

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

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

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

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FIRST SCHEDULE—continued.

PART I-continued.

- (d) where the net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds;
- Six pence in each pound of the first one hundred pounds of the net assessable income;
- Ten pence in each pound of the next one hundred pounds of the net assessable income;
- Ten pence and one halfpenny in each pound of the balance of the net assessable income;
- Seven pence in each pound of the first one hundred pounds of the net assessable income;
- Ten pence in each pound of the next one hundred pounds of the net assessable income;
- Ten pence and one halfpenny in each pound of the balance of the net assessable income;
- Seven pence in each pound of the first one hundred pounds of the net assessable income;
- Ten pence and one halfpenny in each pound of the balance of the net assessable income;
- Nine pence in each pound in respect of one hundred pounds of the net assessable income;

FIRST

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

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

Unemployment Relief Tax.

FIRST SCHEDULE—continued.

PART I-continued.

- Ten pence and one halfpenny in each pound in respect of nine hundred pounds of the net assessable income;
- Eleven pence and one half-penny 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 one hundred pounds; Four pence in each pound of the net assessable income;

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

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

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

FIRST

Unemployment Relief Tax.

FIRST SCHEDULE—continued.

PART II-continued.

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

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(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;
- (4) where the sum of income from employment and net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds, then—
 - (a) if the amount of the income from employment is less than one hundred pounds;

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

Ten pence in each pound of the net assessable income;

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

Unemployment Relief Tax.

FIRST SCHEDULE-continued.

PART II-continued.

- Ten pence and one halfpenny in each pound of the balance of the net assessable income;
- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds and does not exceed two hundred pounds;

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

(5) where the sum of income from employment and net assessable income exceeds two hundred and sixty pounds, and does not exceed three hundred and twelve pounds then—

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

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

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

FIRST SCHEDULE—continued.

PART II-continued.

- Ten pence and one halfpenny in each pound of the balance of the net assessable income;
- Ten pence in each pound of so much of the net assessable income as equals the difference between the income from employment and two hundred pounds;
- Ten pence and one halfpenny in each pound of the balance of the net assessable income;
- Ten pence and one halfpenny in each pound of the net assessable income:
- Seven pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one hundred pounds;
- Ten pence and one halfpenny in each pound of the balance of the net assessable income;
- Ten pence and one halfpenny in each pound of the net assessable income;

FIRST

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

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

FIRST SCHEDULE—continued.

PART II-continued.

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

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

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

(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; 211

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

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SECOND

Sec. 12.

SECOND SCHEDULE. Income from employment.

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

	ne from employn	nent earned	Weekly
in any	week-		amounts of Unem-
	Amounts to or	But does not	ployment Relief Tax.
115	exceeds-	cxceed-	
1 and March	£ s. d.	£ s. d.	s. d.
	2 0 0	2 1 11	0 10
	2 2 0	$2 \ 3 \ 11$	0 11
orbreat day	2 4 0	2 5 11	1 0
	2 6 0	2 7 11	1 1
In Suchers of	2 8 0	2 9 11	$1 \ 2$
	2 10 0	$2 \ 11 \ 11$	1 3
	2 12 0	$2 \ 13 \ 11$	14
	2 14 0	$2 \ 15 \ 11$	1 6
	2 16 0	2 17 11	1 7
	2 18 0	2 19 11	1 8
	3 0 0	3 1 11	1 9
	3 2 0	3 3 11	1 11
onny in ver	3 4 0	3 5 11	2 0
	3 6 0	3 7 11	$\begin{array}{ccc} 2 & 1 \\ 2 & 2 \end{array}$
	3 8 0	3 9 11	2 3
	3 10 0	3 11 11	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
	3 12 0	3 13 11	
	$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{ccc} 2 & 6 \\ 2 & 7 \end{array} $
	3 18 0	3 19 11	
	4 0 0	4 1 11	2 9
	4 2 0	4 3 11	2 11
	4 4 0	4 5 11	3 1
	4 6 0	4 7 11	3 3
	4 8 0	4 9 11	3 4
	4 10 0	4 11 11	3 6
	4 12 0	4 13 11	3 7
and the state	4 14 0	4 15 11	3 9
	4 16 0	4 17 11	3 10
	4 18 0	4 19 11	4 0
	5 0 0	5 1 11	4 1
	5 2 0	5 3 11	4 3
	5 4 0	5 5 11	4 4
	5 6 0	5 7 11	4 5
	5 8 0	5 9 11	4 6
	5 10 0	5 11 11	4 7
	5 12 0	5 13 11	4 8
at the second	5 14 0	5 15 11	4 9
anto our		1 1	SECOND

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Unemployment Relief Tax.

SECOND SCHEDULE—continued.

If the income from employ	Weekly amounts of Unem-	
in any week— Amounts to or	But does not	ployment Relief Tax.
exceeds—	exceed—	proyment Rener Lax.
£ s. d.	£ s. d.	s. d.
5 16 0	5 17 11	4 10
5 18 0	5 19 11	4 11
6 0 0	6 1 11	5 0
6 2 0	6 3 11	5 2
6 4 0	6 5 11	5 3
6 6 0	6 7 11	5 4
6 8 0	6 9 11	5 5
6 10 0	6 11 11	5 6
6 12 0	6 13 11	5 7
6 14 0	6 15 11	5 8
6 16 0	6 17 11	5 9
6 18 0	6 19 11	5 10
7 0 0	7 1 11	5 11
7 2 0	7 3 11	6 1
7 4 0	7 5 11	6 2
7 6 0	7 7 11	6 3
780	7 9 11	6 4
7 10 0	7 11 11	6 5
7 12 0	7 13 11	6 6
7 14 0	7 15 11	6 7
7 16 0	7 17 11	6 8
7 18 0	7 19 11	6 9
8 0 0	8 1 11	6 10
8 2 0	8 3 11	7 0
8 4 0	8 5 11	7 1
8 6 0	8 7 11	7 2
8 8 0	8 9 11	7 3
8 10 0	8 11 11	7 4
8 12 0	8 13 11	7 5
8 14 0	8 15 11	7 6
8 16 0	8 17 11	7 7
8 18 0	8 19 11	7 8
9 0 0	9 1 11	7 9
9 2 0	9 3 11	7 11
9 4 0	9 5 11	8 0
9 6 0	9 7 11	8 1
980	9 9 11	8 2
9 10 0	9 11 11	8 3
9 12 0	9 13 11	8 4
9 14 0	9 15 11	8 5
9 - 16 - 0	9 17 11	8 6
9 18 0	9 19 11	8 7
10 0 0	10 1 11	8 8
		SECOND

13

Unemployment Relief Tax.

SECOND SCHEDULE—continued.

If the income from employment earned Weekly in any week— Weekly amounts of Unemploy-				
Amounts to or	But does not	ment Relief Tax.		
exceeds-	exceed-			
£ s. d.	£ s. d.	s. d.		
$10 \ 2 \ 0$	10 3 11	8 10		
$10 \ 4 \ 0$	10 5 11	8 11		
$\begin{array}{cccc} 10 & 6 & 0 \\ 10 & 8 & 0 \end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{c} 9 & 0 \\ 9 & 1 \end{array}$		
	10 11 11	9 2		
10 12 0	10 19 11	9 3		
10 14 0	$10 \ 15 \ 11$	94		
10 16 0	10 17 11	9 5		
	10 19 11	9 6		
$\begin{array}{cccc} 11 & 0 & 0 \\ 11 & 2 & 0 \end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{ccc}9&7\\9&9\end{array}$		
$11 \ 2 \ 0$ $11 \ 4 \ 0$	11 5 11 11 5 11	9 10		
11 6 0	11 7 11	9 11		
	11 9 11			
2 3 11 10 0	11 11 11	10 1		
11 12 0	11 13 11	10 2		
11 14 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{ccc} 10 & 3 \\ 10 & 4 \end{array}$		
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	11 19 11	10 5		
12 0 0	19 1 11	10 6		
19 9 0	19 3 11	$\begin{array}{ccc} 10 & 0 \\ 10 & 8 \end{array}$		
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	12 5 11	10 9		
$12 \ 6 \ 0$	$12 \ 7 \ 11$	10 10		
12 8 0	12 9 11	10 11		
12 10 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{ccc} 11 & 0 \\ 11 & 1 \end{array}$		
10 14 0	19 15 11	11 9		
19 16 0	$12 10 11 \\ 12 17 11$	11 0		
19 18 0	19 10 11	11 4		
	13 1 11	11 5		
13 2 0	13 3 11	11 7		
13 4 0	13 5 11	11 8		
$\begin{array}{cccc}13&6&0\\13&8&0\end{array}$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{ccc} 11 & 9 \\ 11 & 10 \end{array}$		
13 10 0	$13 \ 9 \ 11 \ 13 \ 11 \ 11$	11 10		
13 12 0	13 13 11	12 0		
13 14 0	13 15 11	12 1		
13 16 0	13 17 11	12 2		
13 18 0	13 19 11	$12 \ 3$		
$14 \ 0 \ 0$	14 1 11	12 4 12 6		
$\begin{array}{cccc} 14 & 2 & 0 \\ 14 & 4 & 0 \end{array}$	$\begin{array}{cccc} 14 & 3 & 11 \\ 14 & 5 & 11 \end{array}$	$\begin{array}{ccc} 12 & 6 \\ 12 & 7 \end{array}$		
	14 7 11	12 8		
000033 14 6 0		SECOND		

Unemployment Relief Tax.

SECOND SCHEDULE—continued.

If the income from employment earned Weekly				
in any week—	amounts of Unem-			
Amounts to or	But does not	ployment Relief Tax.		
exceeds-	exceed-	40.0		
	£ s. d.	5 .3 ² s. d.		
		s. d. 12 9		
14 8 0				
14 10 0	14 11 11	12 10		
14 12 0	14 13 11	12 11		
14 14 0	14 15 11	13 0		
14 16 0	14 17 11	13 1		
14 18 0	14 19 11	13 2		
15 0 0	15 1 11	13 3		
15 2 0	15 3 11	13 5		
$15 \ 4 \ 0$	15 5 11	13 6		
15 6 0	15 7 11	13 7.		
15 8 0	15 9 11	13 8		
15 10 0	15 11 11	13 9		
15 12 0	15 13 11	13 10		
15 14 0	15 15 11	13 11		
15 16 0	15 17 11	14 0		
15 18 0	15 19 11	14 1		
16 0 0	16 1 11	14 2		
16 2 0	16 3 11	14 4		
$10 \ 2 \ 0 \ 16 \ 4 \ 0$	16 5 11	14 5		
10 + 0 16 6 0	16 7 11	14 6		
	16 9 11	14 0 14 7		
16 10 0	16 11 11			
16 12 0	16 13 11			
16 14 0	16 15 11	14 10		
16 16 0	16 17 11	14 11		
16 18 0	16 19 11	15 0		
$17 \ 0 \ 0$	17 1 11	15 1		
$17 \ 2 \ 0$	$17 \ 3 \ 11$	15 3		
17 4 0	17 5 11	15 4		
$17 \ 6 \ 0$	17 7 11	15 5		
17 8 0	17 9 11	15 6		
17 10 0	17 11 11	15 7		
17 12 0	17 13 11	15 8		
01 Sacto 1 17 14 0	17 15 11	15 9		
17 16 0	17 17 11	15 10		
17 18 0	17 19 11	15 11		
18 0 0	18 1 11	16 0		
18 2 0	18 3 11	16 2		
$18 \stackrel{10}{4} 0$	18 5 11	16 3		
$18 \cancel{1}{6} \cancel{1}{6}$	18 7 11	16 4		
18 8 0	18 9 11	16 5		
	$18 \ 11 \ 11$	$\begin{array}{ccc} 10 & 5 \\ 16 & 6 \end{array}$		
	18 13 11 18 13 11	$\begin{array}{ccc} 10 & 0 \\ 16 & 7 \end{array}$		
18 12 0	10 10 11	SECOND		
		BECOND		

SECOND SCHEDULE-continued.

Unemployment Relief Tax.

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

2. Where the income from employment earned by an employee in any week is not less than twenty pounds the amounts of Unemployment Relief Tax shall be seventeen shillings and tenpence plus 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, 29th September, 1939.

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If