George VI. No. 14, 1938.

SPECIAL INCOME AND WAGES TAX ACT.

Act No. 14, 1938.

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

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

PART I.

PRELIMINARY.

- 1. This Act may be cited as the "Special Income and short title. Wages Tax Act, 1938."
 - 2. This Act is divided into Parts as follows:—

Division into Parts.

PART I.—Preliminary—ss. 1, 2.

PART II.—Special Income Tax—ss. 3-8.

PART III.—Wages Tax—ss. 9, 10.

SCHEDULES.

PART II.

SPECIAL INCOME TAX.

Construction of Part.

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

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

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

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

the rate of tax to be paid in respect of such net assess-No. 14, 1938. able income shall be tenpence in each pound of the net assessable income.

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

- (2) Where the dividend or interest is paid after the thirtieth day of June, one thousand nine hundred and thirty-eight, and before the passage of an Act fixing the rate of Special Income Tax for any year of income ended at any later date, the rate of Special Income Tax shall be tenpence in each pound of the dividend or interest.
- 8. (1) In respect of the net assessable income derived Rate of by every company during the year of income ended on Income Tax the thirtieth day of June, one thousand nine hundred and on incomes thirty-eight, or such other period as has, prior to the 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 rates of Special Income Tax shall be tenpence in each pound thereof.

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

PART III.

WAGES TAX.

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

Levy of Wages Tax.

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

Sec. 5.

FIRST SCHEDULE.

Part I.

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

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

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

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

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

Nine

FIRST SCHEDULE-continued.

PART I-continued.

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

PART II.

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

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

- Three peuce in each pound of the net assessable income;
- Four pence in each pound of the net assessable income;

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

Six

FIRST SCHEDULE—continued.

PART II-continued.

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

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

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

Eight

FIRST SCHEDULE-continued.

PART II-continued.

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

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

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

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

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

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

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

(b)

FIRST SCHEDULE—continued.

PART II-continued.

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

dred pounds;

(a) if the amount of the income from wages is lessthan one hundred pounds;

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

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

FIRST SCHEDULE-continued.

PART II-continued.

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

Sec. 10.

SECOND SCHEDULE.

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

If the income from wages earned in any week—

Amounts of Wages Tax.

Exceeds three pounds and does not exceed three pounds ten shillings;

Exceeds three pounds ten shillings and does not exceed three pounds fifteen shillings;

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

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

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

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

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

One shilling and one penny;

One shilling and two pence;

One shilling and three pence;

One shilling and six pence;

One shilling and seven pence;

One shilling and eight pence;

SECOND SCHEDULE—continued.

No. 14, 1938.

Exceeds four pounds six shillings and does not exceed four pounds eight shillings; One shilling and nine pence;

Exceeds four pounds eight shillings and does not exceed four pounds ten shillings; One shilling and ten pence;

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

Exceeds four pounds twelve shillings and does not exceed four pounds fourteen shillings; Two shillings and one penny;

Exceeds four pounds fourteen shillings and does not exceed four pounds sixteen shillings; Two shillings and two pence;

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

Two shillings and three pence;

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

Two shillings and four pence;

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

Two shillings and seven pence;

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

Two shillings and eight pence;

Exceeds five pounds four shillings and does not exceed five pounds six shillings; Two shillings and nine pence;

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

Two shillings and ten pence;

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

Two shillings and eleven pence;

Exceeds five pounds twelve shillings and does not exceed five pounds fourteen shillings; Three shillings;

SECOND SCHEDULE--continued. Exceeds five pounds fourteen Three shillings and one shillings and does not penny; exceed five pounds sixteen shillings; Exceeds five pounds sixteen Three shillings and two shillings and does not pence; exceed six pounds; Exceeds six pounds and does Three shillings and eight not exceed six pounds pence. two shillings; Exceeds six pounds two shil-Three shillings and nine lings and does not exceed pence; six pounds four shillings; Exceeds six pounds four shil-Three shillings and ten lings and does not exceed pence; six pounds six shillings; Exceeds six pounds six shil-Three shillings and eleven lings and does not exceed pence; six pounds eight shillings; Exceeds six pounds eight Four shillings; shillings and does not exceed six pounds ten shillings; Four shillings and one Exceeds six pounds ten shillings and does not exceed penny; six pounds fourteen shillings; Exceeds six pounds fourteen Four shillings and two shillings and does not pence; exceed six pounds sixteen shillings; Four shillings and three Exceeds six pounds sixteen shillings and does not pence; exceed six pounds eighteen shillings; Exceeds six pounds eighteen Four shillings and four shillings and does not pence; exceed seven pounds; Exceeds seven pounds and Four shillings and five does not exceed seven pence; pounds two shillings; Exceeds seven pounds two Four shillings and six shillings and does not pence:

exceed seven pounds four

Exceeds

shillings;

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SECOND SCHEDULE—continued.

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

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

Four shillings and eight pence;

Exceeds seven pounds eight shillings and does not exceed seven pounds ten shillings; Four shillings and nine pence;

Exceeds seven pounds ten shillings and does not exceed seven pounds fourteen shillings; Four shillings and ten pence;

Exceeds seven pounds fourteen shillings and does not exceed seven pounds sixteen shillings; Four shillings and eleven pence;

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

Five shillings;

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

Five shillings and one penny;

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

Five shillings and two pence;

Exceeds eight pounds two shillings and does not exceed eight pounds four shillings; Five shillings and three pence;

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

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

Five shillings and five pence;

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

Special Income and Wages Tax Act.

.No. 14, 1938.

SECOND SCHEDULE—continued.

Five shillings and seven Exceeds eight pounds ten shillings and does not pence; exceed eight pounds fourteen shillings; Exceeds eight pounds four-Five shillings and eight teen shillings and does pence; not exceed eight pounds sixteen shillings; Exceeds eight pounds sixteen Five shillings and nine shillings and does not pence; exceed eight pounds eighteen shillings; Five shillings and ten Exceeds eight pounds eighteen shillings and does pence; not exceed nine pounds; Five shillings and eleven Exceeds nine pounds and does not exceed nine pence; pounds two shillings; Exceeds nine pounds two Six shillings: shillings and does not exceed nine pounds four shillings; Exceeds nine pounds four Six shillings and one shillings and does not penny; exceed nine pounds six shillings; Exceeds nine pounds six shil-Six shillings and two pence; lings and does not exceed nine pounds eight shillings; Six shillings and three Exceeds nine pounds eight shillings and does not pence; exceed nine pounds ten shillings; Exceeds nine pounds ten Six shillings and four shillings and does not pence; exceed nine pounds fourteen shillings; Six shillings and five Exceeds nine pounds fourteen shillings and does not pence; exceed nine pounds sixteen shillings; Six shillings Exceeds nine pounds sixteen and six pence; shillings and does not exceed nine pounds eighteen shillings;

Zxceeds

SECOND SCHEDULE—continued.

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

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

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

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

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

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

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

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

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

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

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

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

Exceeds eleven pounds four shillings and does not exceed eleven pounds six shillings; Six shillings and seven pence;

Six shillings and eight pence;

Six shillings and nine pence;

Six shillings and ten pence;

Six shillings and eleven pence;

Seven shillings;

Seven shillings and one penny;

Seven shillings and two pence;

Seven shillings and three pence;

Seven shillings and four pence;

Seven shillings and five pence;

Seven shillings and six pence;

Seven shillings and seven pence;

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SECOND SCHEDULE—continued. Exceeds eleven pounds six Seven shillings and eight shillings and does not pence; exceed eleven pounds eight shillings; Exceeds eleven pounds eight Seven shillings and nine shillings and does not pence; exceed eleven pounds ten shillings; Exceeds eleven pounds ten Seven shillings and ten shillings and does not pence; exceed eleven pounds fourteen shillings; Exceeds eleven pounds four-Seven shillings and eleven teen shillings and does pence; not exceed eleven pounds sixteen shillings; Eight shillings; Exceeds eleven pounds sixteen shillings and does not exceed eleven pounds eighteen shillings; Eight shillings and one Exceeds eleven pounds eighteen shillings and does penny; exceedtwelve not pounds; Eight shillings and two Exceeds twelve pounds and does not exceed twelve pence; pounds two shillings; Exceeds twelve pounds two Eight shillings and three shillings and does not pence; exceed twelve pounds four shillings; Exceeds twelve pounds four Eight shillings and four shillings and does not pence; exceed twelve pounds six shillings; Exceeds twelve pounds six Eight shillings and five shillings and does not pence; exceed twelve pounds eight shillings; Exceeds twelve pounds eight Eight shillings and six shillings and does not pence; exceed twelve pounds ten shillings; Exceeds twelve pounds ten Eight shillings and seven shillings and does not pence;

exceed twelve pounds fourteen shillings;

SECOND SCHEDULE—continued.

Exceeds twelve pounds fourteen shillings and does not exceed twelve pounds sixteen shillings; Eight shillings and eight pence;

Exceeds twelve pounds sixteen shillings and does not exceed twelve pounds eighteen shillings; Eight shillings and nine pence;

Exceeds twelve pounds eighteen shillings and does not exceed thirteen pounds;

Eight shillings and ten pence;

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

Eight shillings and eleven pence;

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

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

Nine shillings and one penny;

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

Nine shillings and two pence;

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

Nine shillings and three pence;

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

Nine shillings and four pence;

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

Nine shillings and five pence;

Exceeds thirteen pounds sixteen shillings and does not exceed thirteen pounds eighteen shil-

Nine shillings and six pence;

Exceeds thirteen pounds eighteen shillings and does not exceed fourteen pounds; Nine shillings and seven pence;

Special Income and Wages Tax Act.

No. 14, 1938.

SECOND SCHEDULE-continued.

Exceeds fourteen pounds and does not exceed fourteen

pounds two shillings; Exceeds fourteen pounds two

shillings and does not exceed fourteen pounds four shillings;

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

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

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

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

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

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

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

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

Exceeds fifteen pounds two shillings and does not exceed fifteen pound: four shillings;

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

Nine shillings and eight pence;

Nine shillings and nine pence;

Nine shillings and ten pence;

Nine shillings and eleven pence;

Ten shillings;

Ten shillings and one penny;

Ten shillings and two pence;

Ten shillings and three pence;

Ten shillings and four pence;

Ten shillings and five pence;

Ten shillings and six pence;

Ten shillings and seven pence;

SECOND SCHEDULE—continued.

Exceeds fifteen pounds six shillings and does not exceed fifteen pounds eight shillings; Ten shillings and eight pence;

Exceeds fifteen pounds eight shillings and does not exceed fifteen pounds ten shillings; Ten shillings and nine pence;

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

Ten shillings and ten pence;

Exceeds fifteen pounds fourteen shillings and does not exceed fifteen pounds sixteen shillings; Ten shillings and eleven pence;

Exceeds fifteen pounds sixteen shillings and does not exceed fifteen pounds eighteen shillings; Eleven shillings;

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

Eleven shillings and one penny;

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

Eleven shillings and two pence;

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

Eleven shillings and three pence;

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

Eleven shillings and four pence;

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

Eleven shillings and five pence;

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

Eleven shillings and six pence;

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

Eleven shillings and seven pence;

SECOND SCHEDULE-continued. Eleven shillings and eight Exceeds sixteen pounds fourteen shillings and does pence; exceedsixteen notpounds sixteen shillings; Exceeds sixteen pounds six-Eleven shillings and nine teen shillings and does pence; not exceed sixteen pounds eighteen shillings; Eleven shillings and ten Exceeds sixteen pounds eighteen shillings and pence; does not exceed seventeen pounds; Exceeds seventeen pounds Eleven shillings and does not exceed eleven pence; seventeen pounds two shillings; Exceeds seventeen pounds Twelve shillings; two shillings and does exceedseventeen notpounds four shillings; Twelve shillings and one Exceeds seventeen pounds four shillings and does penny; not exceed seventeen pounds six shillings; Exceeds seventeen pounds Twelve shillings and two six shillings and does pence; exceedseventeen not pounds eight shillings; Exceeds seventeen pounds Twelve shillings and three eight shillings and does pence; not exceed seventeen pounds ten shillings; Exceeds seventeen pounds ten Twelve shillings and four shillings and does not pence; exceed seventeen pounds fourteen shillings; Exceeds seventeen pounds Twelve shillings and five fourteen shillings and does not exceed sevenpence;

teen pounds sixteen shil-

sixteen shillings and

does not exceed seventeen pounds eighteen

Exceeds seventeen pounds

lings;

shillings;

Exceeds

Twelve shillings and six

pence;

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SECOND SCHEDULE-continued.

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

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

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

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

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

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

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

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

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

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

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

Exceeds nineteen pounds two shillings and does not exceed nineteen pounds four shillings:

Exceeds nineteen pounds four shillings and does not exceed nineteen pounds six shillings; Twelve shillings and seven pence;

Twelve shillings and eight pence;

Twelve shillings and nine pence;

Twelve shillings and ten pence;

Twelve shillings and eleven pence;

Thirteen shillings;

Thirteen shillings and one penny;

Thirteen shillings and two pence;

Thirteen shillings and three pence;

Thirteen shillings and four pence;

Thirteen shillings and five pence;

Thirteen shillings and six pence;

Thirteen shillings and seven pence;

SECOND SCHEDULE—continued.

Exceeds nineteen pounds six Thirteen shillings shillings and does not eight pence; exceed nineteen pounds eight shillings; nineteen pounds Exceeds Thirteen shillings eight shillings and does nine pence; not exceed nineteen pounds ten shillings; Exceeds nineteen pounds ten Thirteen shillings and shillings and does not ten pence; exceed nineteen pounds fourteen shillings; Exceeds nineteen pounds Thirteen shillings fourteen shillings and eleven pence; does not exceed nineteen pounds sixteen shillings; Exceeds nineteen pounds six-Fourteen shillings; teen shillings and does not exceednineteen pounds eighteen lings; Fourteen shillings Exceeds nineteen pounds and eighteen shillings and one penny. does not exceed twenty pounds.

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

On so much of the income from wages earned in any week—

As does not exceed two

pounds;
As exceeds two pounds and does not exceed four

As exceeds four pounds.

Rates of Wages Tax.

Sixpence in each pound thereof;

Eightpence in each pound thereof;

One penny in each two shillings thereof.

3. Where an employee is paid at other than weekly intervals, and the amount actually earned by him in each week included in the period in respect of which the payment is made is not readily ascertainable, the income from wages carned 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.