

## INCOME TAX (AMENDMENT) ACT.

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### Act No. 21, 1920.

An Act to amend the Income Tax Act, 1911, as George V,  
amended by the Income Tax (Amendment) No. 21.  
Act, 1912, and the Income Tax (Amendment)  
Act, 1914; and for other purposes. [Assented  
to, 21st December, 1920.]

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:—

**1.** This Act may be cited as the "Income Tax Short title.  
(Amendment) Act, 1920."

**2.** The Income Tax Act, 1911, as amended by the Amendment of Income Tax Act, 1911.  
Income Tax (Amendment) Act, 1912, and the Income Tax (Amendment) Act, 1914, is further amended as follows:—

- (a) In section nine omit "one shilling" and insert in lieu thereof "two shillings."
- (b) In paragraph (a) of subsection one of section ten omit "eightpence," wherever occurring, and insert in lieu thereof "ninepence."
- (c) In the second column of the Schedule—
  - (i) omit "eightpence," wherever occurring, and insert in lieu thereof "ninepence";
  - (ii) omit "ninepence," wherever occurring, and insert in lieu thereof "tenpence";
  - (iii) omit "tenpence," wherever occurring, and insert in lieu thereof "one shilling";
  - (iv)

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- (iv) omit "elevenpence," wherever occurring, and insert in lieu thereof "one shilling and twopence";
- (v) omit "one shilling," wherever occurring, and insert in lieu thereof "one shilling and fivepence";
- (vi) omit "one shilling and one penny," wherever occurring, and insert in lieu thereof "one shilling and ninepence"; and
- (vii) omit "one shilling and twopence," wherever occurring, and insert in lieu thereof "two shillings."

**Application  
of s. 2.**

**3.** The provisions of the last preceding section shall apply to income tax upon income in respect of which income tax is payable in the year one thousand nine hundred and twenty-one and in any subsequent year.

**Increase of  
income tax**

**4.** The amount in the pound which constitutes the income tax imposed on any taxable income by the Income Tax Act, 1911, as amended by the Income Tax (Amendment) Act, 1912, and the Income Tax (Amendment) Act, 1914, and the Income Tax (Amendment) Act, 1920, is hereby, with respect to the income tax payable in the year one thousand nine hundred and twenty-one, increased by the sum of sixpence.