

## UNEMPLOYMENT RELIEF (TAX) ACT.

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Act No. 25, 1930.

George V.  
No. 25, 1930. An Act to impose an Unemployment Relief Tax; to declare the rates at which such tax is to be levied, assessed, collected, and paid; and for purposes connected therewith.  
[Assented to, 16th June, 1930.]

BE

**B**E 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 "Unemployment <sup>Short title.</sup> Relief (Tax) Act, 1930," and shall be read with the Prevention and Relief of Unemployment Act, 1930.

**2.** There shall be charged, levied, collected, and paid <sup>Levy and</sup> <sup>rate of</sup> for the use of His Majesty and for credit of the <sup>Unemploy-</sup> <sup>ment Relief</sup> Unemployment Relief Fund under the provisions of <sup>ment Relief</sup> <sup>Tax.</sup> the Prevention and Relief of Unemployment Act, 1930, and the regulations made thereunder, and subject to the exemptions in that Act contained, Unemployment Relief Tax at the rates following, namely :—

- (a) threepence in the pound of the net assessable income derived by any person other than a company during the income year ending upon the thirtieth day of June, one thousand nine hundred and thirty (or such other period accepted by the Commissioner under the provisions of the Income Tax Management Act, 1928, as amended by subsequent Acts, in lieu thereof);
- (b) threepence in the pound of the net assessable income derived by every company during the income year ending on the thirtieth day of June, one thousand nine hundred and thirty (or such other period as may be accepted by the Commissioner under the provisions of the Income Tax Management Act, 1928, as amended by subsequent Acts, in lieu thereof);
- (c) threepence in the pound of the income from employment derived by every person other than a company during the income year commencing on the first day of July, one thousand nine hundred and thirty.