

UNEMPLOYMENT RELIEF (TAX) AMENDMENT ACT.

Act No. 52, 1930.

George V. An Act to impose an Unemployment Relief Tax in
No. 52, 1930. lieu of the Unemployment Relief Tax im-
posed by the Unemployment Relief (Tax)
Act, 1930; to declare the rates at which such
tax is to be levied, assessed, collected, and
paid; and for purposes connected therewith.
[Assented to, 22nd December, 1930.]

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:---

Short title
and con-
struction.

1. This Act may be cited as the "Unemployment Relief (Tax) Amendment Act, 1930," and shall be read with the Prevention and Relief of Unemployment Act, 1930, as amended by the Prevention and Relief of Unemployment (Amendment) Act, 1930.

2.

No. 52, 1930.

2. In lieu of the Unemployment Relief Tax imposed by the Unemployment Relief (Tax) Act, 1930, there shall be charged, levied, collected, and paid for the use of His Majesty and for credit of the Unemployment Relief Fund under the provisions of the Prevention and Relief of Unemployment Act, 1930, as amended by the Prevention and Relief of Unemployment (Amendment) Act, 1930, and the regulations made thereunder, and subject to the exemptions in that Act as so amended contained, Unemployment Relief Tax at the rates following, namely:—

- (a) seven and one-half pence 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) seven and one-half pence 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, if such income is derived prior to the first day of January, one thousand nine hundred and thirty-one, and one shilling in the pound of such income if derived on or after the first day of January, one thousand nine hundred and thirty-one.