

UNEMPLOYMENT RELIEF TAX ACT.

Act No. 16, 1932.

An Act to impose an Unemployment Relief Tax; to declare the rates at which such tax is to be charged, levied, assessed, collected, and paid; and for purposes connected therewith. [Assented to, 30th June, 1932.]

George V.
No. 16, 1932.

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 “Unemployment Relief Tax Act, 1932,” and shall be read and construed with the Prevention and Relief of Unemployment Act, 1930–1932, as amended by the Prevention and Relief of Unemployment (Further Amendment) Act, 1932.

Short title
and
construction.

2. 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 Prevention and Relief of Unemployment Act, 1930–1932, as amended by the Prevention and Relief of Unemployment (Further Amendment) Act, 1932, 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:—

Levy and
rate of Un-
employment
Relief Tax.

- (a) one shilling 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-two (or such other period

as

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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) ;

- (b) one shilling 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-two (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) one shilling 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-two.
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