

# SPECIAL INCOME AND WAGES TAX ACT.

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Act No. 18, 1934.

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, 1st November, 1934.]

George V.  
No. 18, 1934.

**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:—

## PART I.

### PRELIMINARY.

**1.** This Act may be cited as the “Special Income and Wages Tax Act, 1934.”

Short title.

**2.**

No. 13, 1934.

Division  
into Parts.

2. This Act is divided into Parts as follows:—

PART I.—PRELIMINARY—ss. 1, 2.

PART II.—SPECIAL INCOME TAX—ss. 3-8.

PART III.—WAGES TAX—ss. 9-12.

## 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, 1933-1934.

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, 1933-1934, 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 income year ended on the thirtieth day of June, one thousand nine hundred and thirty-four, 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 follows:—

- (1) Where during such income year the person derived no income from employment within the meaning of that term in the Unemployment Relief Acts and no income from wages—

Sixpence in each pound of the first one hundred pounds of such net assessable income.

Eightpence in each pound of so much of such net assessable income as exceeds one hundred pounds and does not exceed two hundred pounds.

Tenpence in each pound of so much of such net assessable income as exceeds two hundred pounds.

(2)

(2) Where during such income year the person also derived income from employment within the meaning of that term in the Unemployment Relief Acts and/or income from wages—

(a) where the amount of such income from employment and/or income from wages does not exceed one hundred pounds.

Sixpence in each pound of so much of such net assessable income as exceeds the amount of such income from employment and/or income from wages and does not exceed one hundred pounds.

Eightpence in each pound of so much of such net assessable income as exceeds one hundred pounds and does not exceed two hundred pounds.

Tenpence in each pound of the balance of such net assessable income.

(b) where the amount of such income from employment and/or income from wages exceeds one hundred pounds and does not exceed two hundred pounds.

Eightpence in each pound of so much of such net assessable income as exceeds the amount of such income from employment and/or income from wages and does not exceed two hundred pounds.

Tenpence in each pound of the balance of such net assessable income.

(c)

No. 18, 1934.

(c) where the amount of Tenpence in each such income from employment and/or income from wages exceeds two hundred pounds.

Rates of tax in certain special cases.

**6.** Where a trust estate falls to be distributed or a person is about to leave the State after the close of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-four, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such income year 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 paragraph one of section five of this Act.

Rate of Special Income Tax payable under section ten of Special Income and Wages Tax (Management) Act, 1933-1934.

**7.** (1) In respect of the income derived by every person (other than a company) not domiciled in the State and by every foreign company, consisting of dividends or interest referred to in section ten of the Special Income and Wages Tax (Management) Act, 1933-1934, during the income year ended on the thirtieth day of June, one thousand nine hundred and thirty-four, 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-four, and before the passage of any Act fixing the rate of Special Income Tax for any income year ending at any later date, the rate of Special Income Tax shall be tenpence in each pound of the dividend or interest.

Rate of Special Income Tax on incomes of companies.

**8.** (1) In respect of the net assessable income derived by every company during the income year ended on the thirtieth day of June, one thousand nine hundred and thirty-four, 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 tenpence in each pound thereof.

(2) Where a company is being wound up after the close of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-four, and before

before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such income year 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.

No. 18, 1934.

### PART III.

#### WAGES TAX.

**9.** This Part of this Act shall be construed with the Special Income and Wages Tax (Management) Act, 1933-1934.

Construc-  
tion of  
Part.

**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, 1933-1934, 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 this Part of this Act, in respect of income from wages 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-four, and ending on the thirtieth day of June, one thousand nine hundred and thirty-five, or so derived during such part of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-six, 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-five, shall determine.

Levy of  
Wages Tax.

**11.** Where the income from wages earned in any week does not exceed three pounds ten shillings, or where the employee is paid fortnightly the income from wages earned in any fortnight does not exceed seven pounds, the amounts of Wages Tax payable shall be as follows:—

Rate of  
Wages Tax.

(a) Where an employee is paid weekly—

(i) if the income from wages Ninepence.

earned in any week is  
not less than two pounds  
and does not exceed two  
pounds ten shillings

(ii)

No. 18, 1934,

- (ii) if the income from wages One shilling and  
earned in any week ex- threepence.  
ceeds two pounds ten  
shillings and does not ex-  
ceed three pounds.
- (iii) if the income from wages One shilling and  
earned in any week ex- ninepence.  
ceeds three pounds and  
does not exceed three  
pounds ten shillings
- (b) Where an employee is paid fortnightly—
  - (i) if the income from wages One shilling and  
earned in any fortnight sixpence.  
is not less than four  
pounds and does not ex-  
ceed five pounds
  - (ii) if the income from wages Two shillings and  
earned in any fortnight sixpence.  
exceeds five pounds and  
does not exceed six  
pounds
  - (iii) if the income from wages Three shillings  
earned in any fortnight and sixpence.  
exceeds six pounds and  
does not exceed seven  
pounds
- (c) Where an employee is paid at other than weekly  
or fortnightly intervals—
  - (i) if the income from wages Ninepence for  
earned in any week is not every such  
less than two pounds and week.  
does not exceed two  
pounds ten shillings
  - (ii) if the income from wages One shilling and  
earned in any week ex- threepence for  
ceeds two pounds ten every such  
shillings and does not week.  
exceed three pounds
  - (iii) if the income from wages One shilling and  
earned in any week ex- ninepence for  
ceeds three pounds and every such  
does not exceed three week.  
pounds ten shillings

**12.** Where the income from wages earned in any week exceeds three pounds ten shillings, or where the employee is paid fortnightly the income from wages earned in any fortnight exceeds seven pounds, the rates of Wages Tax shall be as follows:—

No. 18, 1934.

Rates of  
Wages Tax  
on incomes  
over three  
pounds ten  
shillings.

(a) Where an employee is paid weekly—

- (i) on so much of the income from wages earned in any week as does not exceed two pounds Sixpence in each pound thereof.
- (ii) on so much of the income from wages earned in any week as exceeds two pounds and does not exceed four pounds One penny in each two shillings and sixpence thereof.
- (iii) on so much of the income from wages earned in any week as exceeds four pounds One penny in each two shillings thereof.

(b) Where an employee is paid fortnightly—

- (i) on so much of the income from wages earned in any fortnight as does not exceed four pounds Sixpence in each pound thereof.
- (ii) on so much of the income from wages earned in any fortnight as exceeds four pounds and does not exceed eight pounds Twopence in each five shillings thereof.
- (iii) on so much of the income from wages earned in any fortnight as exceeds eight pounds Twopence in each four shillings thereof.

(c) Where an employee is paid at other than weekly or fortnightly intervals—

- (i) on so much of the income from wages earned in any week as does not exceed two pounds Sixpence in each pound thereof.

(ii)

- (ii) on so much of the income One penny in each  
from wages earned in two shillings  
any week as exceeds two and sixpence  
pounds and does not ex- thereof.  
ceed four pounds
  - (iii) on so much of the income One penny in each  
from wages earned in two shillings  
any week as exceeds four thereof.  
pounds
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