

SPECIAL INCOME AND WAGES TAX ACT.

Act No. 45, 1935.

George V.
No. 45, 1935. 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, 31st October, 1935.]

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:—

PART I.

PRELIMINARY.

Short title. **1.** This Act may be cited as the “Special Income and Wages Tax Act, 1935.

2.

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

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PART I.—PRELIMINARY—SS. 1, 2.

Division
into Parts.

PART II.—SPECIAL INCOME TAX—SS. 3-8.

PART III.—WAGES TAX—SS. 9-13.

PART II.

SPECIAL INCOME TAX.

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

4. There shall be charged, levied, collected and paid Levy of Special Income Tax. 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.

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-five, 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 set out in the First Schedule to this Act. Rates of Special Income Tax on incomes of persons other than companies.

6. (1) 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-five, and before the passage of an Act fixing the rate of Special Income Tax in Rates of tax in certain special cases.

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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 Part I of the First Schedule to this Act.

(2) Where, after the close of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-five, 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, the Commissioner, pursuant to section twenty-four of the Principal Act, requires a return to be made, 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.

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-five, 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-five, and before the passage of an 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 com-
panies.

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-five, 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)

(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-five, 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 rate of tax to be paid in respect of such net assessable income shall be tenpence in each pound of the net assessable income.

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PART III.

WAGES TAX.

DIVISION 1.—*Construction.*

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

DIVISION 2.—*Income from wages derived before first January, one thousand nine hundred and thirty-six.*

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 sections eleven and twelve of this Act, in respect of income from wages derived by every person other than a company during the period commencing on the first day of November, one thousand nine hundred and thirty-five, and ending on the thirty-first day of December, one thousand nine hundred and thirty-five, both inclusive. Levy of Wages Tax.

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Amounts
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 and the income from wages earned in any fortnight does not exceed seven pounds, the amounts of Wages Tax payable shall be as follows:—

(a) Where an employee is paid weekly—

- (i) if the income from wages earned in any week is not less than two pounds and does not exceed two pounds ten shillings. Ninepence.
- (ii) if the income from wages earned in any week exceeds two pounds ten shillings and does not exceed three pounds. One shilling and threepence.
- (iii) if the income from wages earned in any week exceeds three pounds and does not exceed three pounds ten shillings. One shilling and ninepence.

(b) Where an employee is paid fortnightly—

- (i) if the income from wages earned in any fortnight is not less than four pounds and does not exceed five pounds. One shilling and sixpence.
- (ii) if the income from wages earned in any fortnight exceeds five pounds and does not exceed six pounds. Two shillings and sixpence.
- (iii) if the income from wages earned in any fortnight exceeds six pounds and does not exceed seven pounds. Three shillings and sixpence.

(c)

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

- (i) if the income from wages earned in any week is not less than two pounds and does not exceed two pounds ten shillings. Ninepence for every such week.
- (ii) if the income from wages earned in any week exceeds two pounds ten shillings and does not exceed three pounds. One shilling and threepence for every such week.
- (iii) if the income from wages earned in any week exceeds three pounds and does not exceed three pounds ten shillings. One shilling and ninepence for every such week.

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

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)

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(b) Where an employee is paid fortnightly—

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

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

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

DIVISION 3.—*Income from wages derived after thirty-first
December, one thousand nine hundred and thirty-five.*

Levy of
Wages Tax.

13. 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

at the respective amounts or at the respective rates provided in the Second Schedule to this Act in respect of income from wages derived by every person other than a company during the period commencing on the first day of January, one thousand nine hundred and thirty-six, and ending on the thirtieth day of June, one thousand nine hundred and thirty-six, both inclusive, or so derived during such part of the income year ending on the thirtieth day of June, one thousand nine hundred and thirty-seven, 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-six, shall determine.

FIRST SCHEDULE.

Sec. 5.

PART I.

Where, during the income year referred to in section five of this Act, the person derived no income from wages—

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| (a) where the net assessable income does not exceed one hundred and fifty-six pounds; | Four and one-half pence in each pound of the first one hundred pounds of the net assessable income,

Eightpence in each pound of the balance of the net assessable income; |
| (b) where the net assessable income exceeds one hundred and fifty-six pounds and does not exceed two hundred pounds; | Fivepence in each pound of the first one hundred pounds of the net assessable income,

Eightpence in each pound of the balance of the net assessable income; |

Q

(c)

FIRST SCHEDULE—*continued*.PART I—*continued*.

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|--|---|
| (c) where the net assessable income exceeds two hundred pounds and does not exceed two hundred and fifty pounds; | Five and one-half pence in each pound of the first one hundred pounds of the net assessable income,
Eightpence in each pound of the second one hundred pounds of the net assessable income,
Tenpence in each pound of the balance of the net assessable income; |
| (d) where the net assessable income exceeds two hundred and fifty pounds. | Sixpence in each pound of the first one hundred pounds of the net assessable income,
Eightpence in each pound of the second one hundred pounds of the net assessable income,
Tenpence in each pound of the balance of the net assessable income. |

PART II.

Where, during the income year referred to in section five of this Act, the person also derived income from wages—

- (1) where the sum of income from wages and net assessable income does not exceed one hundred and fifty-six pounds; then—
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|---|---|
| (a) if the amount of the income from wages is less than one hundred pounds; | Four and one-half pence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds,
Eightpence in each pound of the balance of the net assessable income, |
| | (b) |

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FIRST SCHEDULE—*continued.*

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PART II—*continued.*

- (b) if the amount of the income from wages is equal to or exceeds one hundred pounds; Eightpence in each pound of the net assessable income;
- (2) where the sum of income from wages and net assessable income exceeds one hundred and fifty-six pounds and does not exceed two hundred pounds, then—
- (a) if the amount of the income from wages is less than one hundred pounds; Fivepence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds,
Eightpence in each pound of the balance of the net assessable income.
- (b) if the amount of the income from wages is equal to or exceeds one hundred pounds; Eightpence in each pound of the net assessable income;
- (3) where the sum of income from wages and net assessable income exceeds two hundred pounds and does not exceed two hundred and fifty pounds, then—
- (a) if the amount of the income from wages is less than one hundred pounds; Five and one-half pence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds;
Eightpence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds,
Tenpence in each pound of the balance of the net assessable income;
- (b)

FIRST SCHEDULE—*continued.*PART II—*continued.*

- (b) if the amount of the income from wages is equal to or exceeds one hundred pounds and does not exceed two hundred pounds; Eightpence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds,
- Tenpence in each pound of the balance of the net assessable income;
- (c) if the amount of the income from wages is equal to or exceeds two hundred pounds; Tenpence in each pound of the net assessable income;
- (4) where the sum of income from wages and net assessable income exceeds two hundred and fifty pounds, then—
- (a) if the amount of the income from wages is less than one hundred pounds; Sixpence in each pound of so much of the net assessable income as equals the difference between the income from wages and one hundred pounds,
- Eightpence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds,
- Tenpence in each pound of the balance of the net assessable income;
- (b) if the amount of the income from wages is equal to or exceeds one hundred pounds and does not exceed two hundred pounds; Eightpence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds,
- Tenpence in each pound of the balance of the net assessable income:
- (c)

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FIRST SCHEDULE—*continued.*

PART II—*continued.*

- (c) if the amount of the income from wages is equal to or exceeds two hundred pounds. Tenpence in each pound of the net assessable income.

SECOND SCHEDULE.

Sec. 13

1. Where the income from wages earned by an employee in any week is less than five pounds the amounts of wages tax shall be as follows:—

If the income from wages earned in any week—	Amounts of Wages Tax.
Is not less than two pounds and does not exceed two pounds ten shillings.	Sixpence.
Exceeds two pounds ten shillings and does not exceed three pounds.	Ninepence.
Exceeds three pounds and does not exceed three pounds ten shillings.	One shilling and threepence.
Exceeds three pounds ten shillings and is less than three pounds twelve shillings and sixpence.	One shilling and sixpence.
Is not less than three pounds twelve shillings and sixpence, but is less than three pounds fifteen shillings.	One shilling and sevenpence.
Is not less than three pounds fifteen shillings, but is less than three pounds seventeen shillings and sixpence.	One shilling and eightpence.
Is not less than three pounds seventeen shillings and sixpence, but is less than four pounds.	One shilling and ninepence.

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SECOND SCHEDULE—*continued.*

Is not less than four pounds, but is less than four pounds two shillings.	One shilling and eleven-pence.
Is not less than four pounds two shillings, but is less than four pounds four shillings.	Two shillings.
Is not less than four pounds four shillings, but is less than four pounds six shillings.	Two shillings and two-pence.
Is not less than four pounds six shillings, but is less than four pounds eight shillings.	Two shillings and three-pence.
Is not less than four pounds eight shillings, but is less than four pounds ten shillings.	Two shillings and five-pence.
Is not less than four pounds ten shillings, but is less than four pounds twelve shillings.	Two shillings and six-pence.
Is not less than four pounds twelve shillings, but is less than four pounds fourteen shillings.	Two shillings and eight-pence.
Is not less than four pounds fourteen shillings, but is less than four pounds sixteen shillings.	Two shillings and nine-pence.
Is not less than four pounds sixteen shillings, but is less than four pounds eighteen shillings.	Two shillings and eleven-pence.
Is not less than four pounds eighteen shillings, but is less than five pounds.	Three shillings.

**Prevention and Relief of Unemployment (Amendment)
Act.**

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SECOND SCHEDULE—*continued.*

2. Where the income from wages earned by an employee in any week is not less than five pounds the rates of Wages Tax shall be as follows:—

On so much of the income from Rates of Wages Tax.
wages earned in any week—

As does not exceed two pounds. Sixpence in each pound thereof.

As exceeds two pounds and does not exceed four pounds. Eightpence in each pound thereof.

As exceeds four pounds .. One penny in each two shillings thereof.

3. Where an employee is paid at other than weekly intervals, and the amount actually earned by him in each week included in the period in respect of which the payment is made is not readily ascertainable, the income from wages earned by the employee in each such week may, for the purposes of this Schedule, be calculated by dividing the sum paid to him by the number of weeks included in such period.
