

SPECIAL INCOME AND WAGES TAX ACT.

Act No. 12, 1937.

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, 15th October, 1937.]

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.

1. This Act may be cited as the “Special Income and ~~short title.~~ Wages Tax Act, 1937.”

2.

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. 9-11.

SCHEDULES.

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, 1936-1937.

**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, 1936-1937, 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 year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, 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
tax in cer-
tain special
cases.**

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

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(2) Where, after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after such year of income, the Commissioner, pursuant to Division 15 of Part III 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.

7. (1) In respect of the income derived by every person (other than a company) not domiciled in this State and by every company which is a non-resident consisting of dividends or interest referred to in section eleven of the Special Income and Wages Tax (Management) Act, 1936-1937, during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, 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-seven, and before the passage of an Act fixing the rate of Special Income Tax for any year of income ended at any later date, the rate of Special Income Tax shall be tenpence in each pound of the dividend or interest.

8. (1) In respect of the net assessable income derived by every company during the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, 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 year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-seven, and before the passage of an Act fixing the rate of Special Income Tax in respect of net assessable income derived after

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— after such year of income, 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.

PART III.

WAGES TAX.

DIVISION 1.—*Construction.*

Construction of Part.

9. This Part of this Act shall be construed with the Special Income and Wages Tax (Management) Act, 1936-1937.

10. *Levy of Wages Tax.* 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, 1936-1937, 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 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 November, one thousand nine hundred and thirty-seven, and ending on the thirtieth day of November, one thousand nine hundred and thirty-seven, both inclusive.

11. *Levy of Wages Tax.* 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, 1936-1937, 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 the Third Schedule to this Act in respect of income

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income from wages derived by every person other than a company during the period commencing on the first day of December, one thousand nine hundred and thirty-seven, and ending on the thirtieth day of June, one thousand nine hundred and thirty-eight, both inclusive, or so derived during such part of the year of income ending on the thirtieth day of June, one thousand nine hundred and thirty-nine, 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-eight, shall determine.

FIRST SCHEDULE.**Sec. 5.****PART I.**

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

(a) where the net assessable income does not exceed one hundred and fifty-six pounds;	Two and four-tenths pence in each pound of the first one hundred pounds of the net assessable income;
	Six and one-half pence 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 and eight pounds;	Three pence in each pound of the first one hundred pounds of the net assessable income;
	Six and seven-tenths pence in each pound of the second one hundred pounds of the net assessable income;
	Nine pence in each pound of the balance of the net assessable income;

(e)

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

(c) where the net assessable income exceeds two hundred and eight pounds and does not exceed two hundred and sixty pounds;	Four pence in each pound of the first one hundred pounds of the net assessable income;
	Seven pence in each pound of the second one hundred pounds of the net assessable income;
(d) where the net assessable income exceeds two hundred and sixty pounds and does not exceed three hundred and twelve pounds;	Nine pence in each pound of the balance of the net assessable income;
	Five pence in each pound of the first one hundred pounds of the net assessable income;
(e) where the net assessable income exceeds three hundred and twelve pounds and does not exceed one thousand and forty pounds;	Seven and two-tenths pence in each pound of the second one hundred pounds of the net assessable income;
	Nine pence in each pound of the balance of the net assessable income;
(f)	Five pence in each pound of the first one hundred pounds of the net assessable income;
	Eight pence in each pound of the second one hundred pounds of the net assessable income;
	Nine and one-half pence in each pound of the balance of the net assessable income;

FIRST SCHEDULE—*continued.*

PART I—*continued.*

(f) where the net assessable income exceeds one thousand and forty pounds.

Six pence in each pound of the first one hundred pounds of the net assessable income;

Eight pence in each pound of the second one hundred pounds of the net assessable income;

Ten pence in each pound of the balance of the net assessable income.

PART II.

Where, during the year of income 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—

(a) if the amount of the income from wages is less than one hundred pounds;

Two and four-tenths 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;

Six and one-half pence 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;

Six and one-half pence in each pound of the net assessable income;

(2)

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

(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 and eight pounds, then—

(a) if the amount of the income from wages is less than one hundred pounds;

Three 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;

Six and seven-tenths pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;

Nine pence 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;

Six and seven-tenths pence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds;

Nine pence 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;

Nine pence in each pound of the net assessable income;

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

(3) where the sum of income from wages and net assessable income exceeds two hundred and eight pounds and does not exceed two hundred and sixty pounds; then—

(a) if the amount of the income from wages is less than one hundred pounds;

Four 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;

Seven pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;

Nine pence 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;

Seven pence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds;

Nine pence 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;

Nine pence in each pound of the net assessable income;

(4) where the sum of income from wages and net assessable income exceeds two hundred and sixty

pounds

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

pounds and does not exceed three hundred and twelve pounds, then—

(a) if the amount of the income from wages is less than one hundred pounds;	Five 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;
	Seven and two-tenths pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
	Nine pence 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;	Seven and two-tenths pence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds;
	Nine pence 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;	Nine pence in each pound of the net assessable income;
(5) where the sum of income from wages and net assessable income exceeds three hundred and	twelve

FIRST SCHEDULE—*continued.*

PART II—*continued.*

twelve pounds and does not exceed one thousand and forty pounds, then—

(a) if the amount of the income from wages is less than one hundred pounds;	Five 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;
	Eight pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;
	Nine and one-half pence 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;	Eight pence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds;
	Nine and one-half pence 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;	Nine and one-half pence in each pound of the net assessable income;

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

(6) where the sum of income from wages and net assessable income exceeds one thousand and forty pounds, then—

(a) if the amount of the income from wages is less than one hundred pounds;

Six 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;

Eight pence in each pound of so much of the remainder of the net assessable income as does not exceed one hundred pounds;

Ten pence in each pound of the balance of the net assessable income;

Eight pence in each pound of so much of the net assessable income as equals the difference between the income from wages and two hundred pounds;

Ten pence in each pound of the balance of the net assessable income;

Ten pence in each pound 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;

(c) if the amount of the income from wages is equal to or exceeds two hundred pounds.

Sec. 10.

SECOND SCHEDULE.

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.
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Is not less than two pounds and does not exceed two pounds ten shillings;	Six pence;
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Exceeds

SECOND SCHEDULE—*continued.*

Exceeds two pounds ten shillings and does not exceed three pounds;	Nine pence;
Exceeds three pounds and does not exceed three pounds ten shillings;	One shilling and three pence;
Exceeds three pounds ten shillings and is less than three pounds twelve shillings and sixpence;	One shilling and six pence;
Is not less than three pounds twelve shillings and sixpence, but is less than three pounds fifteen shillings;	One shilling and seven pence;
Is not less than three pounds fifteen shillings, but is less than three pounds seventeen shillings and sixpence;	One shilling and eight pence;
Is not less than three pounds seventeen shillings and six pence, but is less than four pounds;	One shilling and nine pence;
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;

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SECOND SCHEDULE—*continued.*

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.

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 wages earned in any week—	Rates of Wages Tax.
As does not exceed two pounds;	Six pence in each pound thereof;
As exceeds two pounds and does not exceed four pounds;	Eight pence 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.

THIRD

No. 12, 1937.**THIRD SCHEDULE.****Sec. 11.**

1. Where the income from wages earned by an employee in any week exceeds three pounds and does not exceed twenty pounds the amounts of Wages Tax shall be as follows:—

If the income from wages earned in any week—	Amounts of Wages Tax.
Exceeds three pounds and does not exceed three pounds ten shillings;	Ten pence;
Exceeds three pounds ten shillings and does not exceed three pounds fifteen shillings;	One shilling and one penny;
Exceeds three pounds fifteen shillings and does not exceed three pounds seventeen shillings and six pence;	One shilling and two pence;
Exceeds three pounds seventeen shillings and six pence and does not exceed four pounds;	One shilling and three pence;
Exceeds four pounds and does not exceed four pounds two shillings;	One shilling and six pence;
Exceeds four pounds two shillings and does not exceed four pounds four shillings;	One shilling and seven pence;
Exceeds four pounds four shillings and does not exceed four pounds six shillings;	One shilling and eight pence;
Exceeds four pounds six shillings and does not exceed four pounds eight shillings;	One shilling and nine pence;
Exceeds four pounds eight shillings and does not exceed four pounds ten shillings;	One shilling and ten pence;
Exceeds four pounds ten shillings and does not exceed four pounds twelve shillings;	Two shillings;
	Exceeds

THIRD SCHEDULE—*continued.*

Exceeds four pounds twelve shillings and does not exceed four pounds fourteen shillings;	Two shillings and one penny;
Exceeds four pounds fourteen shillings and does not exceed four pounds sixteen shillings;	Two shillings and two pence;
Exceeds four pounds sixteen shillings and does not exceed four pounds eighteen shillings;	Two shillings and three pence;
Exceeds four pounds eighteen shillings and does not exceed five pounds;	Two shillings and four pence;
Exceeds five pounds and does not exceed five pounds two shillings;	Two shillings and seven pence;
Exceeds five pounds two shillings and does not exceed five pounds four shillings;	Two shillings and eight pence;
Exceeds five pounds four shillings and does not exceed five pounds six shillings;	Two shillings and nine pence;
Exceeds five pounds six shillings and does not exceed five pounds ten shillings;	Two shillings and ten pence;
Exceeds five pounds ten shillings and does not exceed five pounds twelve shillings;	Two shillings and eleven pence;
Exceeds five pounds twelve shillings and does not exceed five pounds fourteen shillings;	Three shillings;
Exceeds five pounds fourteen shillings and does not exceed five pounds sixteen shillings;	Three shillings and one penny;
Exceeds five pounds sixteen shillings and does not exceed six pounds;	Three shillings and two pence;
Exceeds six pounds and does not exceed six pounds two shillings;	Three shillings and eight pence.

Exceeds

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THIRD SCHEDULE—*continued.*

Exceeds six pounds two shillings and does not exceed six pounds four shillings;	Three shillings and nine pence;
Exceeds six pounds four shillings and does not exceed six pounds six shillings;	Three shillings and ten pence;
Exceeds six pounds six shillings and does not exceed six pounds eight shillings;	Three shillings and eleven pence;
Exceeds six pounds eight shillings and does not exceed six pounds ten shillings;	Four shillings;
Exceeds six pounds ten shillings and does not exceed six pounds fourteen shillings;	Four shillings and one penny;
Exceeds six pounds fourteen shillings and does not exceed six pounds sixteen shillings;	Four shillings and two pence;
Exceeds six pounds sixteen shillings and does not exceed six pounds eighteen shillings;	Four shillings and three pence;
Exceeds six pounds eighteen shillings and does not exceed seven pounds;	Four shillings and four pence;
Exceeds seven pounds and does not exceed seven pounds two shillings;	Four shillings and five pence;
Exceeds seven pounds two shillings and does not exceed seven pounds four shillings;	Four shillings and six pence;
Exceeds seven pounds four shillings and does not exceed seven pounds six shillings;	Four shillings and seven pence;
Exceeds seven pounds six shillings and does not exceed seven pounds eight shillings;	Four shillings and eight pence;

Exceeds

THIRD SCHEDULE—*continued.*

Exceeds seven pounds eight shillings and does not exceed seven pounds ten shillings;	Four shillings and nine pence;
Exceeds seven pounds ten shillings and does not exceed seven pounds fourteen shillings;	Four shillings and ten pence;
Exceeds seven pounds fourteen shillings and does not exceed seven pounds sixteen shillings;	Four shillings and eleven pence;
Exceeds seven pounds sixteen shillings and does not exceed seven pounds eighteen shillings;	Five shillings;
Exceeds seven pounds eighteen shillings and does not exceed eight pounds;	Five shillings and one penny;
Exceeds eight pounds and does not exceed eight pounds two shillings;	Five shillings and two pence;
Exceeds eight pounds two shillings and does not exceed eight pounds four shillings;	Five shillings and three pence;
Exceeds eight pounds four shillings and does not exceed eight pounds six shillings;	Five shillings and four pence;
Exceeds eight pounds six shillings and does not exceed eight pounds eight shillings;	Five shillings and five pence;
Exceeds eight pounds eight shillings and does not exceed eight pounds ten shillings;	Five shillings and six pence;
Exceeds eight pounds ten shillings and does not exceed eight pounds fourteen shillings;	Five shillings and seven pence;
Exceeds eight pounds fourteen shillings and does not exceed eight pounds sixteen shillings;	Five shillings and eight pence;
	Exceeds

THIRD SCHEDULE—*continued.*

Exceeds eight pounds sixteen shillings and does not exceed eight pounds eighteen shillings;	Five shillings and nine pence;
Exceeds eight pounds eighteen shillings and does not exceed nine pounds;	Five shillings and ten pence;
Exceeds nine pounds and does not exceed nine pounds two shillings;	Five shillings and eleven pence;
Exceeds nine pounds two shillings and does not exceed nine pounds four shillings;	Six shillings;
Exceeds nine pounds four shillings and does not exceed nine pounds six shillings;	Six shillings and one penny;
Exceeds nine pounds six shillings and does not exceed nine pounds eight shillings;	Six shillings and two pence;
Exceeds nine pounds eight shillings and does not exceed nine pounds ten shillings;	Six shillings and three pence;
Exceeds nine pounds ten shillings and does not exceed nine pounds fourteen shillings;	Six shillings and four pence;
Exceeds nine pounds fourteen shillings and does not exceed nine pounds sixteen shillings;	Six shillings and five pence;
Exceeds nine pounds sixteen shillings and does not exceed nine pounds eighteen shillings;	Six shillings and six pence;
Exceeds nine pounds eighteen shillings and does not exceed ten pounds;	Six shillings and seven pence;
Exceeds ten pounds and does not exceed ten pounds two shillings;	Six shillings and eight pence;
Exceeds ten pounds two shillings and does not exceed ten pounds four shillings;	Six shillings and nine pence;
	Exceeds

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THIRD SCHEDULE—*continued.*

Exceeds ten pounds four shillings and does not exceed ten pounds six shillings;	Six shillings and ten pence;
Exceeds ten pounds six shillings and does not exceed ten pounds eight shillings;	Six shillings and eleven pence;
Exceeds ten pounds eight shillings and does not exceed ten pounds ten shillings;	Seven shillings;
Exceeds ten pounds ten shillings and does not exceed ten pounds fourteen shillings;	Seven shillings and one penny;
Exceeds ten pounds fourteen shillings and does not exceed ten pounds sixteen shillings;	Seven shillings and two pence;
Exceeds ten pounds sixteen shillings and does not exceed ten pounds eighteen shillings;	Seven shillings and three pence;
Exceeds ten pounds eighteen shillings and does not exceed eleven pounds;	Seven shillings and four pence;
Exceeds eleven pounds and does not exceed eleven pounds two shillings;	Seven shillings and five pence;
Exceeds eleven pounds two shillings and does not exceed eleven pounds four shillings;	Seven shillings and six pence;
Exceeds eleven pounds four shillings and does not exceed eleven pounds six shillings;	Seven shillings and seven pence;
Exceeds eleven pounds six shillings and does not exceed eleven pounds eight shillings;	Seven shillings and eight pence;
Exceeds eleven pounds eight shillings and does not exceed eleven pounds ten shillings;	Seven shillings and nine pence;
	Exceeds

THIRD SCHEDULE—*continued.*

Exceeds eleven pounds ten shillings and does not exceed eleven pounds fourteen shillings;	Seven shillings and ten pence;
Exceeds eleven pounds fourteen shillings and does not exceed eleven pounds sixteen shillings;	Seven shillings and eleven pence;
Exceeds eleven pounds sixteen shillings and does not exceed eleven pounds eighteen shillings;	Eight shillings;
Exceeds eleven pounds eighteen shillings and does not exceed twelve pounds;	Eight shillings and one penny;
Exceeds twelve pounds and does not exceed twelve pounds two shillings;	Eight shillings and two pence;
Exceeds twelve pounds two shillings and does not exceed twelve pounds four shillings;	Eight shillings and three pence;
Exceeds twelve pounds four shillings and does not exceed twelve pounds six shillings;	Eight shillings and four pence;
Exceeds twelve pounds six shillings and does not exceed twelve pounds eight shillings;	Eight shillings and five pence;
Exceeds twelve pounds eight shillings and does not exceed twelve pounds ten shillings;	Eight shillings and six pence;
Exceeds twelve pounds ten shillings and does not exceed twelve pounds fourteen shillings;	Eight shillings and seven pence;
Exceeds twelve pounds fourteen shillings and does not exceed twelve pounds sixteen shillings;	Eight shillings and eight pence;
Exceeds twelve pounds sixteen shillings and does not exceed twelve pounds eighteen shillings;	Eight shillings and nine pence;

Exceeds

THIRD SCHEDULE—*continued.*

Exceeds twelve pounds eighteen shillings and does not exceed thirteen pounds;	Eight shillings and ten pence;
Exceeds thirteen pounds and does not exceed thirteen pounds two shillings;	Eight shillings and eleven pence;
Exceeds thirteen pounds two shillings and does not exceed thirteen pounds four shillings;	Nine shillings;
Exceeds thirteen pounds four shillings and does not exceed thirteen pounds six shillings;	Nine shillings and one penny;
Exceeds thirteen pounds six shillings and does not exceed thirteen pounds eight shillings;	Nine shillings and two pence;
Exceeds thirteen pounds eight shillings and does not exceed thirteen pounds ten shillings;	Nine shillings and three pence;
Exceeds thirteen pounds ten shillings and does not exceed thirteen pounds fourteen shillings;	Nine shillings and four pence;
Exceeds thirteen pounds fourteen shillings and does not exceed thirteen pounds sixteen shillings;	Nine shillings and five pence;
Exceeds thirteen pounds sixteen shillings and does not exceed thirteen pounds eighteen shillings;	Nine shillings and six pence;
Exceeds thirteen pounds eighteen shillings and does not exceed fourteen pounds;	Nine shillings and seven pence;
Exceeds fourteen pounds and does not exceed fourteen pounds two shillings;	Nine shillings and eight pence;

Exceeds

THIRD SCHEDULE—*continued.*

Exceeds fourteen pounds two shillings and does not ex- ceed fourteen pounds four shillings;	Nine shillings and nine pence;
Exceeds fourteen pounds four shillings and does not exceed fourteen pounds six shillings;	Nine shillings and ten pence;
Exceeds fourteen pounds six shillings and does not exceed fourteen pounds eight shillings;	Nine shillings and eleven pence;
Exceeds fourteen pounds eight shillings and does not exceed fourteen pounds ten shillings;	Ten shillings;
Exceeds fourteen pounds ten shillings and does not exceed fourteen pounds fourteen shil- lings;	Ten shillings and one penny;
Exceeds fourteen pounds fourteen shillings and does not exceed fourteen pounds sixteen shillings;	Ten shillings and two pence;
Exceeds fourteen pounds sixteen shillings and does not exceed fourteen pounds eighteen shil- lings;	Ten shillings and three pence;
Exceeds fourteen pounds eighteen shillings and does not exceed fifteen pounds;	Ten shillings and four pence;
Exceeds fifteen pounds and does not exceed fifteen pounds two shillings;	Ten shillings and five pence;
Exceeds fifteen pounds two shillings and does not exceed fifteen pounds four shillings;	Ten shillings and six pence;
Exceeds fifteen pounds four shillings and does not exceed fifteen pounds six shillings;	Ten shillings and seven pence;

Exceeds

THIRD SCHEDULE—*continued.*

Exceeds fifteen pounds six shillings and does not exceed fifteen pounds eight shillings;	Ten shillings and eight pence;
Exceeds fifteen pounds eight shillings and does not exceed fifteen pounds ten shillings;	Ten shillings and nine pence;
Exceeds fifteen pounds ten shillings and does not exceed fifteen pounds fourteen shillings;	Ten shillings and ten pence;
Exceeds fifteen pounds fourteen shillings and does not exceed fifteen pounds sixteen shillings;	Ten shillings and eleven pence;
Exceeds fifteen pounds sixteen shillings and does not exceed fifteen pounds eighteen shillings;	Eleven shillings;
Exceeds fifteen pounds eighteen shillings and does not exceed sixteen pounds;	Eleven shillings and one penny;
Exceeds sixteen pounds and does not exceed sixteen pounds two shillings;	Eleven shillings and two pence;
Exceeds sixteen pounds two shillings and does not exceed sixteen pounds four shillings;	Eleven shillings and three pence;
Exceeds sixteen pounds four shillings and does not exceed sixteen pounds six shillings;	Eleven shillings and four pence;
Exceeds sixteen pounds six shillings and does not exceed sixteen pounds eight shillings;	Eleven shillings and five pence;
Exceeds sixteen pounds eight shillings and does not exceed sixteen pounds ten shillings;	Eleven shillings and six pence;
Exceeds sixteen pounds ten shillings and does not exceed sixteen pounds fourteen shillings;	Eleven shillings and seven pence;
	Exceeds

THIRD SCHEDULE—*continued.*

Exceeds sixteen pounds fourteen shillings and does not exceed sixteen pounds sixteen shillings;	Eleven shillings and eight pence;
Exceeds sixteen pounds sixteen shillings and does not exceed sixteen pounds eighteen shillings;	Eleven shillings and nine pence;
Exceeds sixteen pounds eighteen shillings and does not exceed seventeen pounds;	Eleven shillings and ten pence;
Exceeds seventeen pounds and does not exceed seventeen pounds two shillings;	Eleven shillings and eleven pence;
Exceeds seventeen pounds two shillings and does not exceed seventeen pounds four shillings;	Twelve shillings;
Exceeds seventeen pounds four shillings and does not exceed seventeen pounds six shillings;	Twelve shillings and one penny;
Exceeds seventeen pounds six shillings and does not exceed seventeen pounds eight shillings;	Twelve shillings and two pence;
Exceeds seventeen pounds eight shillings and does not exceed seventeen pounds ten shillings;	Twelve shillings and three pence;
Exceeds seventeen pounds ten shillings and does not exceed seventeen pounds fourteen shillings;	Twelve shillings and four pence;
Exceeds seventeen pounds fourteen shillings and does not exceed seventeen pounds sixteen shillings;	Twelve shillings and five pence;
Exceeds seventeen pounds sixteen shillings and does not exceed seventeen pounds eighteen shillings;	Twelve shillings and six pence;

Exceeds

No. 12, 1937.

THIRD SCHEDULE—*continued.*

Exceeds seventeen pounds eighteen shillings and does not exceed eighteen pounds;	Twelve shillings and seven pence;
Exceeds eighteen pounds and does not exceed eighteen pounds two shillings;	Twelve shillings and eight pence;
Exceeds eighteen pounds two shillings and does not exceed eighteen pounds four shillings;	Twelve shillings and nine pence;
Exceeds eighteen pounds four shillings and does not exceed eighteen pounds six shillings;	Twelve shillings and ten pence;
Exceeds eighteen pounds six shillings and does not exceed eighteen pounds eight shillings;	Twelve shillings and eleven pence;
Exceeds eighteen pounds eight shillings and does not exceed eighteen pounds ten shillings;	Thirteen shillings;
Exceeds eighteen pounds ten shillings and does not exceed eighteen pounds fourteen shillings;	Thirteen shillings and one penny;
Exceeds eighteen pounds fourteen shillings and does not exceed eighteen pounds sixteen shillings;	Thirteen shillings and two pence;
Exceeds eighteen pounds sixteen shillings and does not exceed eighteen pounds eighteen shillings;	Thirteen shillings and three pence;
Exceeds eighteen pounds eighteen shillings and does not exceed nineteen pounds;	Thirteen shillings and four pence;
Exceeds nineteen pounds and does not exceed nineteen pounds two shillings;	Thirteen shillings and five pence;
Exceeds nineteen pounds two shillings and does not exceed nineteen pounds four shillings;	Thirteen shillings and six pence;
	Exceeds

Special Income and Wages Tax Act.**121****No. 12, 1937.****THIRD SCHEDULE—*continued.***

Exceeds nineteen pounds four shillings and does not exceed nineteen pounds six shillings;	Thirteen shillings and seven pence;
Exceeds nineteen pounds six shillings and does not exceed nineteen pounds eight shillings;	Thirteen shillings and eight pence;
Exceeds nineteen pounds eight shillings and does not exceed nineteen pounds ten shillings;	Thirteen shillings and nine pence;
Exceeds nineteen pounds ten shillings and does not exceed nineteen pounds fourteen shillings;	Thirteen shillings and ten pence;
Exceeds nineteen pounds fourteen shillings and does not exceed nineteen pounds sixteen shillings;	Thirteen shillings and eleven pence;
Exceeds nineteen pounds sixteen shillings and does not exceed nineteen pounds eighteen shillings;	Fourteen shillings;
Exceeds nineteen pounds eighteen shillings and does not exceed twenty pounds.	Fourteen shillings and one penny.

2. Where the income from wages earned by an employee in any week exceeds twenty pounds the rates of Wages Tax shall be as follows:—

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

THIRD SCHEDULE—*continued.*

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.
