

# UNEMPLOYMENT RELIEF TAX ACT.

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Act No. 14, 1939.

An Act to impose an Unemployment Relief Tax; George VI.  
No. 14, 1939.  
to declare the rates and amounts at which  
such tax is to be charged, levied, collected  
and paid; and for purposes connected therewith.  
[Assented to, 29th September, 1939.]

**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.** (1) This Act may be cited as the "Unemployment Relief Tax Act, 1939." Short title  
and com-  
mencement.

(2) This Act shall commence upon the date of commencement of the Unemployment Relief Tax (Management) Act, 1939.

**2.**

**No. 14, 1939.**Division  
into Parts.**2. This Act is divided into Parts as follows:—****PART I.—PRELIMINARY—ss. 1, 2.****PART II.—UNEMPLOYMENT RELIEF TAX UPON  
NET ASSESSABLE INCOME—ss. 3-10.****PART III.—UNEMPLOYMENT RELIEF TAX UPON  
INCOME FROM EMPLOYMENT—ss. 11-13.****SCHEDULES.****PART II.****UNEMPLOYMENT RELIEF TAX UPON NET ASSESSABLE  
INCOME.**Construction  
of Part.Levy of  
Unemploy-  
ment Relief  
Tax upon  
net assess-  
able  
income.Rates of  
Unemploy-  
ment Relief  
Tax on  
incomes of  
persons  
other than  
companies.Rates of  
tax in  
certain  
special  
cases.**3. This Part of this Act shall be construed with the Unemployment Relief Tax (Management) Act, 1939.****4. 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 Unemployment Relief Tax (Management) Act, 1939, and the regulations thereunder, and subject to the exemptions in that Act contained and to the provisions of section ten of this Act, Unemployment Relief 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 year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine, 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 Unemployment Relief Tax shall subject to section ten of this Act be as set out in the First Schedule to this Act.****6. (1) Where a trust estate falls to be distributed or a person is about to leave this State and the estate or person has derived net assessable income after the close of the year of income ended on the thirtieth day of June,**

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one thousand nine hundred and thirty-nine, and an assessment of Unemployment Relief Tax becomes necessary before the commencement of an Act fixing the rate of Unemployment Relief Tax in respect of net assessable income derived after such year of income the rates of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be those set out in the First Schedule to this Act.

(2) Where, in respect of any period after the close of the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine, the Commissioner, pursuant to Division 15 of Part III of the Principal Act, requires a return to be made, and an assessment of Unemployment Relief Tax becomes necessary before the commencement of an Act fixing the rate of Unemployment Relief Tax in respect of net assessable income derived after such year of income, the rate of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be one shilling in each pound of the net assessable income.

**7.** In respect of the income derived on or after the date of the commencement of this Act 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 thirteen of the Unemployment Relief Tax (Management) Act, 1939, the rate of Unemployment Relief Tax shall subject to section ten of this Act be one shilling in each pound of the dividend or interest.

Rate of  
Unemployment  
Relief Tax  
payable under  
section thir-  
teen of  
Unemployment  
Relief Tax  
(Management)  
Act, 1939.

**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-nine, 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 rate of Unemployment Relief Tax shall subject to section ten of this Act be eleven pence and one halfpenny in each pound thereof.

Rate of  
Unemploy-  
ment Relief  
Tax on  
incomes of  
companies.

(2) Where a company which is being wound up has derived net assessable income after the close of the year of

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of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine and an assessment of Unemployment Relief Tax becomes necessary, before the commencement of an Act fixing the rate of Unemployment Relief Tax in respect of net assessable income so derived, the rate of tax to be paid in respect of such net assessable income shall subject to section ten of this Act be one shilling in each pound of the net assessable income.

Sections 6  
and 8 (2)  
not to apply  
in certain  
cases.

**9.** The provisions of section six and of subsection two of section eight of this Act shall not apply in any case in which prior to the commencement of this Act an assessment has been made and Special Income Tax has been charged at the rates provided by section six or subsection two of section eight of the Special Income and Wages Tax Act, 1938.

Reduction  
of rates.

**10.** The rates of tax provided in this Part of this Act shall be reduced by one-third.

### PART III.

#### UNEMPLOYMENT RELIEF TAX UPON INCOME FROM EMPLOYMENT.

Construction  
of Part.

**11.** This Part of this Act shall be construed with the Unemployment Relief Tax (Management) Act, 1939.

Levy of  
Unemploy-  
ment Relief  
Tax upon  
income from  
employment.

**12.** 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 Unemployment Relief Tax (Management) Act, 1939, and the regulations thereunder and subject to the exemptions in that Act contained and to the provisions of section thirteen of this Act, and in lieu of the Wages Tax imposed by section ten of the Special Income and Wages Tax Act, 1938, Unemployment Relief Tax at the respective amounts or at the respective rates provided in the Second Schedule to this Act in respect of income from employment derived by every person other than a company during

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during the period commencing on the date of the commencement of this Act, and ending on the thirtieth day of June, one thousand nine hundred and forty, 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 forty-one, 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 forty, shall determine.

**13.** The rates and amounts of tax provided in this Part of this Act shall be reduced by one-third. Reduction of rates and amounts.

## FIRST SCHEDULE.

Sec. 5.

*Net Assessable Income.*

## PART I.

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

- |   |  |
|---|--|
| (a) where the net assessable income does not exceed one hundred pounds;   | Four pence in each pound of the net assessable income;                                 |
| (b) where the net assessable income exceeds one hundred pounds and does not exceed one hundred and fifty-six pounds;              | Four pence in each pound of the first one hundred pounds of the net assessable income; |
|   | Seven pence in each pound of the balance of the net assessable income;                 |
| (c) where the net assessable income exceeds one hundred and fifty-six pounds and does not exceed two hundred and eighteen pounds; | Four pence in each pound of the first one hundred pounds of the net assessable income; |
|   | Ten pence in each pound of the balance of the net assessable income;                   |

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

- |  |   |
|--|---|
| (d) where the net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds;  | Six pence in each pound of the first one hundred pounds of the net assessable income;   |
|  | Ten pence in each pound of the next one hundred pounds of the net assessable income;    |
|  | Ten pence and one half-penny in each pound of the balance of the net assessable income; |
| (e) where the net assessable income exceeds two hundred and sixty pounds and does not exceed three hundred and twelve pounds;  | Seven pence in each pound of the first one hundred pounds of the net assessable income; |
|  | Ten pence in each pound of the next one hundred pounds of the net assessable income;    |
|  | Ten pence and one half-penny in each pound of the balance of the net assessable income; |
| (f) where the net assessable income exceeds three hundred and twelve pounds and does not exceed one thousand and forty pounds; | Seven pence in each pound of the first one hundred pounds of the net assessable income; |
|  | Ten pence and one half-penny in each pound of the balance of the net assessable income; |
| (g) where the net assessable income exceeds one thousand and forty pounds;   | Nine pence in each pound in respect of one hundred pounds of the net assessable income; |

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**PART I—*continued.***

Ten pence and one half-penny in each pound in respect of nine hundred pounds of the net assessable income;

Eleven pence and one half-penny 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 employment—

- |  |  |
|--|--|
| (1) where the sum of income from employment and net assessable income does not exceed one hundred pounds;  | Four pence in each pound of the net assessable income;   |
| (2) where the sum of income from employment and net assessable income exceeds one hundred pounds and does not exceed one hundred and fifty-six pounds; then— |  |
| (a) if the amount of the income from employment 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 employment and one hundred pounds; |
| (b) if the amount of the income from employment is equal to or exceeds one hundred pounds;   | Seven pence in each pound of the balance of the net assessable income.   |
|  | Seven pence in each pound of the net assessable income;  |

**FIRST**

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

(3) where the sum of income from employment and net assessable income exceeds one hundred and fifty-six pounds and does not exceed two hundred and eighteen pounds, then—

(a) if the amount of the income from employment 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 employment and one hundred pounds;

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

(b) if the amount of the income from employment is equal to or exceeds one hundred pounds;

Ten pence in each pound of the net assessable income;

(4) where the sum of income from employment and net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds, then—

(a) if the amount of the income from employment 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 employment and one hundred pounds;

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

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**FIRST SCHEDULE—*continued.***

**PART II—*continued.***

Ten pence and one half-penny in each pound of the balance of the net assessable income;

(b) if the amount of the income from employment is equal to or exceeds one hundred pounds and does not exceed two hundred pounds;

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

Ten pence and one half-penny in each pound of the balance of the net assessable income;

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

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

(5) where the sum of income from employment and net assessable income exceeds two hundred and sixty pounds, and does not exceed three hundred and twelve pounds then—

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

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

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

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

	Ten pence and one half-penny in each pound of the balance of the net assessable income;
(b) if the amount of the income from employment is equal to or exceeds one hundred pounds and does not exceed two hundred pounds;	Ten pence in each pound of so much of the net assessable income as equals the difference between the income from employment and two hundred pounds;
	Ten pence and one half-penny in each pound of the balance of the net assessable income;
(c) If the amount of the income from employment is equal to or exceeds two hundred pounds;	Ten pence and one half-penny in each pound of the net assessable income;
(6) where the sum of income from employment and net assessable income exceeds three hundred and twelve pounds and does not exceed one thousand and forty pounds then—	
(a) if the amount of the income from employment is less than one hundred pounds;	Seven pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one hundred pounds;
	Ten pence and one half-penny in each pound of the balance of the net assessable income;
(b) if the amount of the income from employment is equal to or exceeds one hundred pounds;	Ten pence and one half-penny in each pound of the net assessable income;

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### FIRST SCHEDULE—*continued.*

#### PART II—*continued.*

- (7) where the sum of income from employment and net assessable income exceeds one thousand and forty pounds, then—
- (a) if the amount of the income from employment is less than one hundred pounds; Nine pence in each pound of so much of the net assessable income as equals the difference between the income from employment and one hundred pounds;
- Ten pence and one halfpenny in each pound of so much of the remainder of the net assessable income as does not exceed nine hundred pounds;
- Eleven pence and one halfpenny in each pound of the balance of the net assessable income;
- (b) if the amount of the income from employment is equal to or exceeds one hundred pounds and does not exceed one thousand pounds; Ten pence and one halfpenny in each pound of so much of the net assessable income as equals the difference between the income from employment and one thousand pounds;
- Eleven pence and one halfpenny in each pound of the balance of the net assessable income;
- (c) if the amount of the income from employment is equal to or exceeds one thousand pounds; Eleven pence and one halfpenny in each pound of the net assessable income.

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## SECOND SCHEDULE.

Sec. 12.

*Income from employment.*

1. Where the income from employment earned by an employee in any week is not less than two pounds and is less than twenty pounds the amounts of Unemployment Relief Tax shall be as follows:—

If the income from employment earned in any week—	Amounts to or exceeds—	But does not exceed—	Weekly amounts of Unem- ployment Relief Tax.
	£ s. d.	£ s. d.	s. d.
	2 0 0	2 1 11	0 10
	2 2 0	2 3 11	0 11
	2 4 0	2 5 11	1 0
	2 6 0	2 7 11	1 1
	2 8 0	2 9 11	1 2
	2 10 0	2 11 11	1 3
	2 12 0	2 13 11	1 4
	2 14 0	2 15 11	1 6
	2 16 0	2 17 11	1 7
	2 18 0	2 19 11	1 8
	3 0 0	3 1 11	1 9
	3 2 0	3 3 11	1 11
	3 4 0	3 5 11	2 0
	3 6 0	3 7 11	2 1
	3 8 0	3 9 11	2 3
	3 10 0	3 11 11	2 4
	3 12 0	3 13 11	2 5
	3 14 0	3 15 11	2 6
	3 16 0	3 17 11	2 7
	3 18 0	3 19 11	2 8
	4 0 0	4 1 11	2 9
	4 2 0	4 3 11	2 11
	4 4 0	4 5 11	3 1
	4 6 0	4 7 11	3 3
	4 8 0	4 9 11	3 4
	4 10 0	4 11 11	3 6
	4 12 0	4 13 11	3 7
	4 14 0	4 15 11	3 9
	4 16 0	4 17 11	3 10
	4 18 0	4 19 11	4 0
	5 0 0	5 1 11	4 1
	5 2 0	5 3 11	4 3
	5 4 0	5 5 11	4 4
	5 6 0	5 7 11	4 5
	5 8 0	5 9 11	4 6
	5 10 0	5 11 11	4 7
	5 12 0	5 13 11	4 8
	5 14 0	5 15 11	4 9
	5 16 0	5 17 11	4 10
	5 18 0	5 19 11	4 11
	6 0 0	6 1 11	5 0

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**SECOND SCHEDULE—*continued.*****No. 14, 1939.****If the income from employment earned  
in any week—**

Amounts to or exceeds—	But does not exceed—	Weekly amounts of Unem- ployment Relief Tax.
£ s. d.	£ s. d.	s. d.
6 2 0	6 3 11	5 2
6 4 0	6 5 11	5 3
6 6 0	6 7 11	5 4
6 8 0	6 9 11	5 5
6 10 0	6 11 11	5 6
6 12 0	6 13 11	5 7
6 14 0	6 15 11	5 8
6 16 0	6 17 11	5 9
6 18 0	6 19 11	5 10
7 0 0	7 1 11	5 11
7 2 0	7 3 11	6 1
7 4 0	7 5 11	6 2
7 6 0	7 7 11	6 3
7 8 0	7 9 11	6 4
7 10 0	7 11 11	6 5
7 12 0	7 13 11	6 6
7 14 0	7 15 11	6 7
7 16 0	7 17 11	6 8
7 18 0	7 19 11	6 9
8 0 0	8 1 11	6 10
8 2 0	8 3 11	7 0
8 4 0	8 5 11	7 1
8 6 0	8 7 11	7 2
8 8 0	8 9 11	7 3
8 10 0	8 11 11	7 4
8 12 0	8 13 11	7 5
8 14 0	8 15 11	7 6
8 16 0	8 17 11	7 7
8 18 0	8 19 11	7 8
9 0 0	9 1 11	7 9
9 2 0	9 3 11	7 11
9 4 0	9 5 11	8 0
9 6 0	9 7 11	8 1
9 8 0	9 9 11	8 2
9 10 0	9 11 11	8 3
9 12 0	9 13 11	8 4
9 14 0	9 15 11	8 5
9 16 0	9 17 11	8 6
9 18 0	9 19 11	8 7
10 0 0	10 1 11	8 8
10 2 0	10 3 11	8 10
10 4 0	10 5 11	8 11
10 6 0	10 7 11	9 0
10 8 0	10 9 11	9 1
10 10 0	10 11 11	9 2
10 12 0	10 13 11	9 3

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SECOND SCHEDULE—*continued.*

If the income from employment earned in any week—		Weekly amounts of Unemploy- ment Relief Tax.
Amounts to or exceeds—	But does not exceed—	
£ s. d.	£ s. d.	s. d.
10 14 0	10 15 11	9 4
10 16 0	10 17 11	9 5
10 18 0	10 19 11	9 6
11 0 0	11 1 11	9 7
11 2 0	11 3 11	9 9
11 4 0	11 5 11	9 10
11 6 0	11 7 11	9 11
11 8 0	11 9 11	10 0
11 10 0	11 11 11	10 1
11 12 0	11 13 11	10 2
11 14 0	11 15 11	10 3
11 16 0	11 17 11	10 4
11 18 0	11 19 11	10 5
12 0 0	12 1 11	10 6
12 2 0	12 3 11	10 8
12 4 0	12 5 11	10 9
12 6 0	12 7 11	10 10
12 8 0	12 9 11	10 11
12 10 0	12 11 11	11 0
12 12 0	12 13 11	11 1
12 14 0	12 15 11	11 2
12 16 0	12 17 11	11 3
12 18 0	12 19 11	11 4
13 0 0	13 1 11	11 5
13 2 0	13 3 11	11 7
13 4 0	13 5 11	11 8
13 6 0	13 7 11	11 9
13 8 0	13 9 11	11 10
13 10 0	13 11 11	11 11
13 12 0	13 13 11	12 0
13 14 0	13 15 11	12 1
13 16 0	13 17 11	12 2
13 18 0	13 19 11	12 3
14 0 0	14 1 11	12 4
14 2 0	14 3 11	12 6
14 4 0	14 5 11	12 7
14 6 0	14 7 11	12 8
14 8 0	14 9 11	12 9
14 10 0	14 11 11	12 10
14 12 0	14 13 11	12 11
14 14 0	14 15 11	13 0
14 16 0	14 17 11	13 1
14 18 0	14 19 11	13 2
15 0 0	15 1 11	13 3
15 2 0	15 3 11	13 5
15 4 0	15 5 11	13 6
15 6 0	15 7 11	13 7

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### SECOND SCHEDULE—*continued.*

If the income from employment earned  
in any week—

Amounts to or exceeds—	But does not exceed—	Weekly amounts of Unem- ployment Relief Tax.
£ s. d.	£ s. d.	s. d.
15 8 0	15 9 11	13 8
15 10 0	15 11 11	13 9
15 12 0	15 13 11	13 10
15 14 0	15 15 11	13 11
15 16 0	15 17 11	14 0
15 18 0	15 19 11	14 1
16 0 0	16 1 11	14 2
16 2 0	16 3 11	14 4
16 4 0	16 5 11	14 5
16 6 0	16 7 11	14 6
16 8 0	16 9 11	14 7
16 10 0	16 11 11	14 8
16 12 0	16 13 11	14 9
16 14 0	16 15 11	14 10
16 16 0	16 17 11	14 11
16 18 0	16 19 11	15 0
17 0 0	17 1 11	15 1
17 2 0	17 3 11	15 3
17 4 0	17 5 11	15 4
17 6 0	17 7 11	15 5
17 8 0	17 9 11	15 6
17 10 0	17 11 11	15 7
17 12 0	17 13 11	15 8
17 14 0	17 15 11	15 9
17 16 0	17 17 11	15 10
17 18 0	17 19 11	15 11
18 0 0	18 1 11	16 0
18 2 0	18 3 11	16 2
18 4 0	18 5 11	16 3
18 6 0	18 7 11	16 4
18 8 0	18 9 11	16 5
18 10 0	18 11 11	16 6
18 12 0	18 13 11	16 7
18 14 0	18 15 11	16 8
18 16 0	18 17 11	16 9
18 18 0	18 19 11	16 10
19 0 0	19 1 11	16 11
19 2 0	19 3 11	17 1
19 4 0	19 5 11	17 2
19 6 0	19 7 11	17 3
19 8 0	19 9 11	17 4
19 10 0	19 11 11	17 5
19 12 0	19 13 11	17 6
19 14 0	19 15 11	17 7
19 16 0	19 17 11	17 8
19 18 0	19 19 11	17 9

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2. Where the income from employment earned by an employee in any week is not less than twenty pounds the amounts of Unemployment Relief Tax shall be seventeen shillings and tenpence plus one penny for each one shilling and eightpence of income from employment in excess of twenty pounds.

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 employment 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.

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