

## INCOME TAX (MANAGEMENT) AMENDMENT ACT.

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Act No. 26, 1939.

**George VI.** An Act to amend the Income Tax (Management) Act, 1936, in certain respects; to make provision for rebates from Unemployment Relief Tax and from Social Services Tax in certain cases, and for this purpose to amend certain Acts; and for purposes connected therewith. [Assented to, 7th November, 1939.]

BE

No. 26, 1939.

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 "Income Tax (Management) Amendment Act, 1939." *Short title.*

**2.** (1) The Income Tax (Management) Act, 1936, as amended by subsequent Acts, is amended— *Amendment of Act No. 41, 1936.*

(a) by inserting in subsection one of section fifty-five, after the words "companies for," the words "the year preceding"; *Sec. 55 (1). (Rebates on dividends.)*

(b) by inserting at the end of the proviso to the same subsection the following words:—

For the purposes of this proviso "tax" does not include income tax imposed by way of super tax under any Act.

(2) The amendments made by subsection one of this section shall apply to and in respect of assessments for the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine (or the accounting period, if any, accepted by the Commissioner in lieu of that year), and for each year of income thereafter.

(3) This section shall be read with the Income Tax (Management) Act, 1936, as amended by subsequent Acts.

(4) This section shall commence upon the date upon which the assent of His Majesty to the Income Tax Act, 1939, is signified.

**3.** (1) Where, during the first, second or third week in the month of October, one thousand nine hundred and thirty-nine, an employee derives income from employment and that income from employment is paid in respect of a period which commenced before the first day of October, one thousand nine hundred and thirty-nine, he shall be entitled to the rebate provided for in subsection three of this section from the Unemployment Relief Tax and Social Services Tax otherwise payable in respect of such income from employment and the provisions of subsections two and three of this section shall apply accordingly. *Rebate from Unemployment Relief Tax and Social Services Tax in certain cases.*

(2)

No. 26, 1939.

(2) No rebate shall be allowed from the Unemployment Relief Tax or Social Services Tax payable in respect of that part of the income from employment so derived which is equivalent to—

- (a) the amount of the income from employment earned in one week of such period—where the income from employment is derived during the first week in October, one thousand nine hundred and thirty-nine;
- (b) the amount of the income from employment earned in two weeks of such period—where the income from employment is derived during the second week in October, one thousand nine hundred and thirty-nine;
- (c) the amount of the income from employment earned in three weeks of such period—where the income from employment is derived during the third week in October, one thousand nine hundred and thirty-nine.

(3) Rebate shall be allowed from the Unemployment Relief Tax and the Social Services Tax payable in respect of the balance of the income from employment so derived and shall be a sum equivalent to the difference between the aggregate amount payable as Unemployment Relief Tax and Social Services Tax in respect of such balance, and the amount which would have been payable as Wages Tax in respect of such balance if that balance had been income from wages and the Special Income and Wages Tax Act, 1938, had continued to apply.

(4) Where during the first, second or third week in the month of October, one thousand nine hundred and thirty-nine, an employee derives income from employment, and that income from employment is paid in respect of a period which expired before the first day of October, one thousand nine hundred and thirty-nine, he shall be entitled to a rebate from the Unemployment Relief Tax and Social Services Tax otherwise payable in respect of such income from employment. Such rebate shall be a sum equivalent to the difference between the aggregate amount payable as Unemployment Relief Tax and Social Services Tax in respect of such income from employment and the amount which would have been payable as Wages Tax

Tax in respect of such income from employment if that income has been income from wages, and the Special Income and Wages Tax Act, 1938, had continued to apply.

(5) Any rebate allowed under this section shall—

- (a) as to two-thirds of the amount thereof—be deemed to be in respect of Unemployment Relief Tax;
- (b) as to one-third of the amount thereof—be deemed to be in respect of Social Services Tax.

(6) Where at any time during the first, second or third week in the month of October, one thousand nine hundred and thirty-nine, Unemployment Relief Tax and Social Services Tax have been collected by an employer from an employee in accordance with section twenty of the Unemployment Relief Tax (Management) Act, 1939, and section twenty of the Social Services Tax (Management) Act, 1939, respectively, and any rebate allowed by this section has not been made before the date upon which the assent of His Majesty to this Act is signified, the employee shall be entitled to have that rebate made from Unemployment Relief Tax and Social Services Tax payable by him after that date.

(7) This section shall be read with the Unemployment Relief Tax (Management) Act, 1939, and the Social Services Tax (Management) Act, 1939.

(8) This section shall be deemed to have commenced upon the first day of October, one thousand nine hundred and thirty-nine.

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