

UNEMPLOYMENT RELIEF TAX ACT.

Act No. 23, 1940.

An Act to impose an Unemployment Relief Tax; George VI.
No. 23, 1940.
to declare the rates and amounts at which
such tax is to be charged, levied, collected
and paid; and for purposes connected there-
with. [Assented to, 1st November, 1940.]

BE it enacted by the King's Most Excellent Majesty,
by and with the advice and consent of the Legis-
lative 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 Short title
and com-
mencement.
Relief Tax Act, 1940."

(2) This Act shall commence upon the first day of
November, one thousand nine hundred and forty.

2.

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.**

**PART IV.—AMENDMENT OF UNEMPLOYMENT RELIEF
TAX ACT, 1939—s. 14.**

SCHEMES.

PART II.

UNEMPLOYMENT RELIEF TAX UPON NET ASSESSABLE INCOME.

Construction
of Part.

Levy of
Unemploy-
ment Relief
Tax upon
net assessable
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) Acts, 1939-1940.

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) Acts, 1939-1940, 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 forty, 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

No. 23, 1940.

of the year of income ended on the thirtieth day of June, one thousand nine hundred and forty, and an assessment of Unemployment Relief Tax becomes necessary before the commencement of an Act fixing the rates 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 forty, 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 rates 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) Acts, 1939-1940, 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
thirteen of
Unemployment
Relief Tax
(Management)
Acts,
1939-1940.

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 forty, 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 one shilling 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

No. 23, 1940.

of income ended on the thirtieth day of June, one thousand nine hundred and forty, and an assessment of Unemployment Relief Tax becomes necessary, before the commencement of an Act fixing the rates 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.

Rates of tax under this Act not to apply in certain cases.

9. Where, prior to the commencement of this Act, an assessment has been made and Special Income Tax has been charged at the rates provided by the Special Income and Wages Tax Act, 1938, or Unemployment Relief Tax has been charged at the rates provided by the Unemployment Relief Tax Act, 1939, upon income derived after the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine, or such other period as has, under the provisions of the Principal Act, been accepted by the Commissioner in lieu of that year—

- (a) by a trust estate which has been distributed;
- (b) by a non-resident whilst temporarily in this State who has paid Special Income Tax or Unemployment Relief Tax upon that income before leaving Australia;
- (c) by a person by whom or on whose behalf the Commissioner, pursuant to Division 15 of Part III of the Principal Act, has required a return to be made; or
- (d) by a company which has been wound up, the rates so charged shall apply in lieu of those provided in this Act.

Reduction of rates and amounts of tax.

10. The rates of tax provided in this Part of this Act shall be reduced by two-sevenths.

No. 23, 1940.

PART III.

UNEMPLOYMENT RELIEF TAX UPON INCOME FROM
EMPLOYMENT.

11. This Part of this Act shall be construed with the ^{construction of} Unemployment Relief Tax (Management) Acts, 1939-1940. ^{Part.}

12. There shall be charged, levied, collected and paid ^{Levy of} ^{Unemployment Relief} ^{Tax upon} ^{income from} ^{employment.} for the use of His Majesty and for the credit of the Unemployment Relief Fund under the provisions of the Unemployment Relief Tax (Management) Acts, 1939-1940, 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 Unemployment Relief Tax imposed by section twelve of the Unemployment Relief Tax Act, 1939, 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 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-one, 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-two, 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-one, shall determine.

13. The rates and amounts of tax provided in this Part of this Act shall be reduced by two-sevenths. ^{Reduction of rates and amounts of tax.}

PART IV.

AMENDMENT OF UNEMPLOYMENT RELIEF TAX ACT, 1939.

14. The Unemployment Relief Tax Act, 1939, is ^{Amendment of Act} ^{No. 14, 1939.} amended—

- (a) by inserting at the end of section ten the following new subsection :—
 - (2) In the application of subsection one of this section to and in respect of tax provided in this Part

No. 23, 1940.

Sec. 13.
(Reduction
of rates and
amounts.)

Part of this Act which has not been paid to the Commissioner before the first day of November, one thousand nine hundred and forty, that subsection shall be construed as if the word "one-third" were omitted therefrom and the word "two-sevenths" were inserted in lieu thereof;

(b) by inserting at the end of section thirteen the following new subsection:—

(2) In the application of subsection one of this section to and in respect of tax provided in this Part of this Act which has not been paid to the Commissioner before the first day of November, one thousand nine hundred and forty, that subsection shall be construed as if the word "one-third" were omitted therefrom and the word "two-sevenths" were inserted in lieu thereof.

Sec. 5.

FIRST SCHEDULE.

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 two hundred and eighteen 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;
	Eleven pence in each pound of the balance of the net assessable income;

FIRST

PART I—*continued.*

(b) where the net assessable income exceeds two hundred and eighteen pounds and does not exceed two hundred and sixty pounds;	Eight 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;
	Eleven pence in each pound of the balance of the net assessable income;
(c) where the net assessable income exceeds two hundred and sixty pounds and does not exceed one thousand and forty pounds;	Nine 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;
	Eleven pence in each pound of the balance of the net assessable income;
(d) 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;
	Eleven pence in each pound in respect of nine hundred pounds of the net assessable income;
	One shilling in each pound of the balance of the net assessable income.

FIRST

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 two hundred and eighteen 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;

Eleven 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 and is less than 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;

Eleven pence 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;

Eleven pence in each pound of the net assessable income;

FIRST

PART II—*continued.*

(2) 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;

Eight 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;

Eleven 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 and is less than 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;

Eleven pence 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;

Eleven 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 two hundred and sixty 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;

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

Eleven 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 and is less than 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;

Eleven pence 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;

Eleven pence in each pound of the net assessable income;

FIRST

FIRST SCHEDULE—*continued.*

No. 23, 1940.

PART II—*continued.*

(4) 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;

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

One shilling 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 is less than one thousand pounds;

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

One shilling in each pound of the balance of the net assessable income;

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

One shilling in each pound of the net assessable income.

SECOND

No. 23, 1940.

SECOND SCHEDULE.

Sec. 12.

Income from employment.

1. Where the income from employment earned by an employee in any week exceeds three 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—		Weekly amounts of Unem- ployment Relief Tax.	
Amounts to or exceeds—	But does not exceed—	£	s. d.
£ s. d.	£ s. d.		
3 0 1	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
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

SECOND

Unemployment Relief Tax Act.

289

SECOND SCHEDULE—*continued.*

No. 28, 1940.

If the income from employment earned in any week—		Weekly amounts of Unem- ployment Relief Tax.
Amounts to or exceeds—	But does not exceed—	
£ s. d.	£ s. d.	s. d.
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
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

SECOND

No. 23, 1940.

SECOND SCHEDULE—*continued.*

If the income from employment earned in any week—		Weekly amounts of Unem- ployment Relief Tax.
Amounts to or exceeds—	But does not exceed—	
£ s. d.	£ s. d.	s. d.
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
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

SECOND

Unemployment Relief Tax Act.

291

SECOND SCHEDULE—*continued.*

No. 23, 1940.

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.
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	

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

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.
