

TAXATION (UNEMPLOYMENT RELIEF AND SOCIAL SERVICES) AMENDMENT ACT.

Act No. 9, 1941.

An Act to amend the Unemployment Relief Tax (Management) Acts, 1939-1940, and the Social Services Tax (Management) Acts, 1939-1940, in certain respects; and for purposes connected therewith. [Assented to, 28th March, 1941.] George VI.
No. 9, 1941.

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. (1) This Act may be cited as the "Taxation (Unemployment Relief and Social Services) Amendment Act, 1941." Short title
and division
of Act into
Parts.

(2)

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(2) This Act is divided into Parts as follows:—

PART I.—PRELIMINARY.

PART II.—AMENDMENT OF THE UNEMPLOYMENT RELIEF TAX (MANAGEMENT) ACTS, 1939-1940.

PART III.—AMENDMENT OF THE SOCIAL SERVICES TAX (MANAGEMENT) ACTS, 1939-1940.

PART II.

AMENDMENT OF THE UNEMPLOYMENT RELIEF TAX (MANAGEMENT) ACTS, 1939-1940.

Citation.

2. (1) The Unemployment Relief Tax (Management) Acts, 1939-1940, as amended by this Act, may be cited as the “Unemployment Relief Tax (Management) Act, 1939-1941.”

Amendment
of Act No.
13, 1939.

Sec. 2.

(Defini-
tions.)

(2) The Unemployment Relief Tax (Management) Acts, 1939-1940, is amended—

(a) (i) by omitting from paragraph (c) of the definition of “Assessable income” in subsection two of section two the words “who are not on articles entered into out of New South Wales” and by inserting in lieu thereof the following symbols and words:—

(i) who are employed on ships trading to New Zealand; or

(ii) who are not on articles entered into out of New South Wales;

(ii) by omitting from the definition of “Dependant” in the same subsection the words “is the spouse of the taxpayer or is a child under the age of sixteen years” and by inserting in lieu thereof the following symbols and words:—

(a) is the spouse of the taxpayer; or

(b) is a child under the age of sixteen years; or

(c).

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- (c) is an invalid child or brother or sister of the taxpayer of the age of sixteen years or over; or
 - (d) is a parent of the taxpayer.
- (b) (i) by inserting in paragraph (i2) of subsection one of section ten after the word "forty" the words "and before the first day of April, one thousand nine hundred and forty-one";
- (ii) by omitting the proviso to paragraph (i2) of the same subsection;
- (iii) by inserting in the same subsection after paragraph (i2) the following new paragraph and proviso:—
- (i3) the income from employment of an employee derived after the thirty-first day of March, one thousand nine hundred and forty-one, while he is in receipt of such income at a rate not exceeding three pounds per week or the equivalent hourly or daily rate or where the employee has a dependant while he is in receipt of such income at a rate not exceeding an amount per week equivalent to the total sum which comprises the needs basic wage assessed on the index number for Sydney and in force at the time such income from employment is so derived, with the fixed loading addition for the time being applicable to the needs basic wage so assessed, or the equivalent hourly or daily rate:
- Provided that this exemption and the exemptions referred to in paragraphs (i1) and (i2) of this subsection shall not apply to any income from employment derived during any year of income subsequent to the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine, by an employee whose total income

Sec. 10.
(Exemptions.)

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income from all sources during the year of income exceeds one hundred and fifty-six pounds or where the employee has a dependant exceeds two hundred and twenty pounds in either of which cases such income from employment shall be deemed to be net assessable income of the year of income in which it is derived.

(iv) by inserting after paragraph (m) of the same subsection the following new paragraph:—

(n) in the case of any person enlisted in or appointed or called to the naval, military or air forces of the Commonwealth for service in Australia during the present war between his Majesty the King and Germany and her Allies—

(i) the allowances derived by him after the thirty-first day of March, one thousand nine hundred and forty-one, as a member of those forces; and

(ii) the pay derived by him after the thirty-first day of March, one thousand nine hundred and forty-one, as a member of those forces where his total income from all sources during the year of income does not exceed two hundred pounds.

Sec. 14.
(Rebate of
tax.)

(c) by inserting at the end of section fourteen the following new subsection:—

(10) Where a resident (other than a company) derives income from property from a source in a State of the Commonwealth, which is not a reciprocating State, and any tax which, in the opinion of the Commissioner, is substantially similar to the tax payable by him under this Act

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Act is paid by him in that other State on such income he shall be entitled to a rebate in his assessment of—

- (a) the amount of such tax paid by him in that other State on such income; or
- (b) the amount of tax payable by him under this Act on such income,

whichever is the less.

- (d) (i) by inserting in paragraph (a) of subsection two of section twenty-one after the word “dependant” where firstly occurring the words “being the spouse of the employee or a child under the age of sixteen years”; Sec. 21. (Rebate of tax upon income from employment —dependants.)

- (ii) by inserting after subsection two of the same section the following new subsection:—

(2A) Every employee who claims a rebate of tax in respect of a dependant, other than a spouse or a child under the age of sixteen years, shall apply to the Commissioner for a certificate (in this section hereinafter called a rebate certificate) that the person in respect of whom the rebate is claimed is a dependant.

The Commissioner may require such employee to furnish (by statutory declaration or otherwise) such information as he considers necessary to satisfy him that the person in respect of whom the rebate is claimed is a dependant.

- (iii) by inserting in subsection three of the same section after the word “declaration” where firstly occurring the words “or the rebate certificate”;

- (iv) by inserting in the same subsection after the words “declaration to” the words “or lodging the rebate certificate with”;

(v)

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(v) by inserting at the end of paragraph (d) of subsection four of the same section the words "or obtain a further rebate certificate and lodge the same with his employer";

(vi) by inserting after subsection eight of the same section the following new subsection:—

(8A) (a) Any employee, who, in support of a claim for a rebate in respect of a dependant, other than a spouse or child under the age of sixteen years, furnishes the Commissioner with any information (by statutory declaration or otherwise) which is false in any material particular shall be guilty of an offence and shall be liable to a penalty of not less than two pounds and not exceeding fifty pounds and, in addition, the Court may order him to pay to the Commissioner a sum not exceeding double the amount of tax that would have been avoided if the information furnished by him had been accepted as correct.

(b) Notwithstanding anything contained in paragraph (a) of this subsection any employee who, in support of a claim for a rebate in respect of a dependant, other than a spouse or child under the age of sixteen years, furnishes the Commissioner with any information (by statutory declaration or otherwise) which is false in any material particular shall be liable to pay the tax avoided and shall also be liable to pay as additional tax the greater of the two following amounts:—

(i) the sum of one pound; or

(ii) double the difference between the tax properly payable by him and the tax that would be payable if the information furnished by him had been accepted as correct.

(e)

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- (e) by omitting from paragraph (b) of section 21A the words "the sum of four pounds five shillings" and by inserting in lieu thereof the words "an amount equivalent to the total sum which comprises the needs basic wage assessed on the index number for Sydney and in force at the time such income from employment is so earned, with the fixed loading addition for the time being applicable to the needs basic wage so assessed."
- Sec. 21A.
(Further rebate.)

PART III.

AMENDMENT OF THE SOCIAL SERVICES TAX (MANAGEMENT) ACTS, 1939-1940.

3. (1) The Social Services Tax (Management) Acts, 1939-1940, as amended by this Act, may be cited as the "Social Services Tax (Management) Act, 1939-1941."

Citation.

(2) The Social Services Tax (Management) Acts, 1939-1940, is amended—

Amendment of Act No. 11, 1939.

- (a) (i) by omitting from paragraph (c) of the definition of "Assessable income" in subsection two of section two the words "who are not on articles entered into out of New South Wales" and by inserting in lieu thereof the following symbols and words:—
- (i) who are employed on ships trading to New Zealand; or
- (ii) who are not on articles entered into out of New South Wales;
- (ii) by omitting from the definition of "Dependant" in the same subsection the words "is the spouse of the taxpayer or is
- Sec. 2.
(Definitions.)

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a child under the age of sixteen years” and by inserting in lieu thereof the following symbols and words:—

- (a) is the spouse of the taxpayer; or
- (b) is a child under the age of sixteen years; or
- (c) is an invalid child or brother or sister of the taxpayer of the age of sixteen years or over; or
- (d) is a parent of the taxpayer.

Sec. 10.
(Exemptions.)

- (b) (i) by inserting in paragraph (i2) of subsection one of section ten after the word “forty” the words “and before the first day of April, one thousand nine hundred and forty-one”;
- (ii) by omitting the proviso to paragraph (i2) of the same subsection;
- (iii) by inserting in the same subsection after paragraph (i2) the following new paragraph and proviso:—

(i3) the income from employment of an employee derived after the thirty-first day of March, one thousand nine hundred and forty-one, while he is in receipt of such income at a rate not exceeding three pounds per week or the equivalent hourly or daily rate or where the employee has a dependant while he is in receipt of such income at a rate not exceeding an amount per week equivalent to the total sum which comprises the needs basic wage assessed on the index number for Sydney and in force at the time such income from employment is so derived, with the fixed loading addition for the time being applicable to the needs basic wage so assessed, or the equivalent hourly or daily rate:

Provided that this exemption and the exemptions referred to in paragraphs (i1) and (i2) of this subsection shall not apply
to

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to any income from employment derived during any year of income subsequent to the year of income ended on the thirtieth day of June, one thousand nine hundred and thirty-nine, by an employee whose total income from all sources during the year of income exceeds one hundred and fifty-six pounds or where the employee has a dependant exceeds two hundred and twenty pounds in either of which cases such income from employment shall be deemed to be net assessable income of the year of income in which it is derived.

(iv) by inserting after paragraph (m) of the same subsection the following new paragraph:—

(n) in the case of any person enlisted in or appointed or called to the naval, military or air forces of the Commonwealth for service in Australia during the present war between his Majesty the King and Germany and her Allies—

(i) the allowances derived by him after the thirty-first day of March, one thousand nine hundred and forty-one, as a member of those forces; and

(ii) the pay derived by him after the thirty-first day of March, one thousand nine hundred and forty-one, as a member of those forces where his total income from all sources during the year of income does not exceed two hundred pounds.

(c) by inserting at the end of section fourteen the following new subsection:—

(10) Where a resident (other than a company) derives income from property from a source in a State of the Commonwealth, which is not

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(Rebate of
tax.)

c

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a reciprocating State, and any tax which, in the opinion of the Commissioner, is substantially similar to the tax payable by him under this Act is paid by him in that other State on such income he shall be entitled to a rebate in his assessment of—

- (a) the amount of such tax paid by him in that other State on such income; or
- (b) the amount of tax payable by him under this Act on such income,

whichever is the less.

Sec. 21.
(Rebate of tax upon income from employment—dependants.)

- (d) (i) by inserting in paragraph (a) of subsection two of section twenty-one after the word “dependant” where firstly occurring the words “being the spouse of the employee or a child under the age of sixteen years”;
- (ii) by inserting after subsection two of the same section the following new subsection:—

(2A) Every employee who claims a rebate of tax in respect of a dependant, other than a spouse or a child under the age of sixteen years, shall apply to the Commissioner for a certificate (in this section hereinafter called a rebate certificate) that the person in respect of whom the rebate is claimed is a dependant.

The Commissioner may require such employee to furnish (by statutory declaration or otherwise) such information as he considers necessary to satisfy him that the person in respect of whom the rebate is claimed is a dependant.

- (iii) by inserting in subsection three of the same section after the word “declaration” where firstly occurring the words “or the rebate certificate”
- (iv) by inserting in the same subsection after the words “declaration to” the words “or lodging the rebate certificate with”;

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(v) by inserting at the end of paragraph (d) of subsection four of the same section the words "or obtain a further rebate certificate and lodge the same with his employer";

(vi) by inserting after subsection eight of the same section the following new subsection:—

(8A) (a) Any employee, who, in support of a claim for a rebate in respect of a dependant, other than a spouse or child under the age of sixteen years, furnishes the Commissioner with any information (by statutory declaration or otherwise) which is false in any material particular shall be guilty of an offence and shall be liable to a penalty of not less than two pounds and not exceeding fifty pounds and, in addition, the Court may order him to pay to the Commissioner a sum not exceeding double the amount of tax that would have been avoided if the information furnished by him had been accepted as correct.

(b) Notwithstanding anything contained in paragraph (a) of this subsection any employee who, in support of a claim for a rebate in respect of a dependant, other than a spouse or child under the age of sixteen years, furnishes the Commissioner with any information (by statutory declaration or otherwise) which is false in any material particular shall be liable to pay the tax avoided and shall also be liable to pay as additional tax the greater of the two following amounts:—

(i) the sum of one pound; or

(ii) double the difference between the tax properly payable by him and the tax that would be payable if the information furnished by him had been accepted as correct.

(c)

No. 9, 1941.**Sec. 21A.****(Further
rebate.)**

- (e) by omitting from paragraph (b) of section 21A the words "the sum of four pounds five shillings" and by inserting in lieu thereof the words "an amount equivalent to the total sum which comprises the needs basic wage assessed on the index number for Sydney and in force at the time such income from employment is so earned, with the fixed loading addition for the time being applicable to the needs basic wage so assessed."
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