



ANALYSIS

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1996, No. 17

An Act to amend the Income Tax Act 1994

[10 May 1996]

BE IT ENACTED by the Parliament of New Zealand as follows:

1. Short Title—This Act may be cited as the Income Tax Act 1994 Amendment Act 1996, and shall be read together with and deemed part of the Income Tax Act 1994 (hereinafter referred to as the principal Act).

Provisions Deemed to Have Come into Force on 1 April 1995

2. Commencement—This section and sections 3 to 12 of this Act shall be deemed to have come into force on 1 April 1995.

3. Heading—Part I of the principal Act is amended by omitting the heading to Subpart C, and substituting the following heading:

“SUBPART C—CERTAIN TAXPAYERS NOT REQUIRED TO FILE RETURNS OF INCOME”.

4. Tax of certain taxpayers to be determined by amount of tax deductions or by assessment—Section IC 1 of the principal Act is amended—

- (a) By omitting from subsection (1) the words “pay-period taxpayer to whom section IC 3 does not apply”, and substituting the words “taxpayer to whom section 33A of the Tax Administration Act 1994 applies but to whom section IC 3 does not apply”; and
- (b) By omitting from subsection (2) the expression “pay-period”.

5. Adjustment of excessive tax deductions—Section IC 2 (a) of the principal Act is amended by omitting the words “pay-period taxpayer”, and substituting the words “taxpayer to whom section 33A of the Tax Administration Act 1994 applies”.

6. Adjustments where tax deductions not in accordance with rebates for dependants or made on basis of special tax code certificate—(1) Section IC 3 of the principal Act is amended by repealing subsection (1).

(2) Section IC 3 (2) (a) of the principal Act is amended by omitting the words “pay-period taxpayer”, and substituting the words “taxpayer to whom section 33A of the Tax Administration Act 1994 applies”.

7. Definitions—(1) Section OB 1 of the principal Act is amended by repealing the definition of “pay period taxpayer”.

(2) Section OB 1 of the principal Act is amended by repealing paragraph (b) of the definition of “provisional taxpayer”, and substituting the following paragraph:

“(b) A taxpayer to whom section 33A of the Tax Administration Act 1994 applies; or”.

8. Meaning of “pay-period taxpayer”—The principal Act is amended by repealing section OB 4.

9. Application—Sections 2 to 8 of this Act apply with respect to the 1995–96 income year and subsequent income years.

Other Provisions Having Retrospective Effect

10. Application—Sections 11 and 12 of this Act shall apply with respect to the 1995–96 income year and subsequent income years.

11. What constitutes an interest in a foreign investment fund—(1) Section CG 15 (2) of the principal Act is amended by adding the following paragraph:

“(g) If, subject to subsections (3) and (4), at the time, the interest is a qualifying foreign private annuity.”

(2) Section CG 15 (2) (f) of the principal Act is consequentially amended by adding the expression “; or”.

(3) Section CG 15 of the principal Act is further amended by adding the following subsections:

“(3) Notwithstanding subsection (2) (g), a qualifying foreign private annuity held by a person at any time during an income year before the 1996–97 income year shall be treated as an interest in a foreign investment fund, if—

“(a) The entitlement is not excluded from being treated as an interest in a foreign investment fund by any of sections CG 15 (2) (c), CG 15 (2) (d), CG 15 (2) (e), and CG 15 (2) (f); and

“(b) The person discloses the entitlement as an interest in a foreign investment fund, as required by section 245w of the Income Tax Act 1976 or section 61 of the Tax Administration Act 1994, for each income year, beginning with the first income year in which such disclosure would be required if subsection (2) (g) did not apply, and ending with the earlier of the income year in which the person disposes of the entitlement and the 1995–96 income year; and

“(c) The person includes in a return of income the foreign investment fund income or loss with respect to the entitlement for each income year, beginning with the first income year in which the person would be required to calculate such a foreign investment fund income or loss if subsection (2) (g) did not apply, and ending with the earlier of the income year in which the person disposes of the entitlement and the 1995–96 income year; and

“(d) The person gives written notice to the Commissioner, before the due date for the furnishing of the person’s return of income for the 1996–97 income year, electing that subsection (2) (g) not apply to the entitlement in relation to the income years before the 1996–97 income year.

“(4) Notwithstanding subsection (2) (g), a qualifying foreign private annuity held by a person at any time during an income year after the 1995–96 income year shall be treated as an interest in a foreign investment fund, if—

“(a) The entitlement is not excluded from being treated as an interest in a foreign investment fund by any of sections CG 15 (2) (c), CG 15 (2) (d), CG 15 (2) (e), and CG 15 (2) (f); and

“(b) The person acquires the entitlement before the 1996–97 income year; and

“(c) The person discloses the entitlement as an interest in a foreign investment fund, as required by the Income Tax Act 1976 or section 61 of the Tax Administration Act 1994, for each income year, beginning with the first income year in which such disclosure would be required if subsection (2) (g) did not apply and ending with the 1995–96 income year; and

“(d) The person includes in a return of income the foreign investment fund income or loss with respect to the

entitlement for each income year, beginning with the first income year in which the person would be required to calculate such a foreign investment fund income or loss if subsection (2) (g) did not apply and ending with the 1995-96 income year; and

- “(e) The person gives written notice to the Commissioner, before the due date for the furnishing of the person’s return of income for the 1996-97 income year, electing that subsection (2) (g) not apply to the entitlement in relation to the income years after the 1995-96 income year.”

12. Interpretation—(1) Section OB 1 of the principal Act is amended by inserting, in its appropriate alphabetical order, the following definition:

“‘Qualifying foreign private annuity’ means an entitlement of a natural person to benefit from a pension or annuity provided by a foreign entity while the person is resident in New Zealand, if—

“(a) The consideration for the entitlement to the pension or annuity is provided to the foreign entity—

“(i) At a time when the person is not resident in New Zealand; or

“(ii) At a time when the person is resident in New Zealand falling before the first day of the 4th income year succeeding the income year in which the person last becomes a resident of New Zealand; or

“(iii) From the accumulated balance or proceeds of an interest of the person in a superannuation fund and that interest is commuted or transferred in anticipation of, or following, the person ceasing to be a resident of New Zealand; and

“(b) The future benefits of the person arising from the entitlement are not assignable (except to a spouse under a matrimonial property arrangement) unless the value of the future benefits is substantially decreased as a consequence of the transfer; and

“(c) The future benefits of the person arising from the entitlement are not able to be surrendered, charged, or borrowed against in exchange for a current receipt of cash or other property unless the value of the cash or other property received is substantially less than the decrease in the value of the

future benefits resulting from the surrender, charge, or borrowing.”.

(2) Section OB 1 of the principal Act is further amended by omitting from the definition of “interest in an employment-related foreign superannuation scheme” the words “the entitlement is attributable”, and substituting the words “the entitlement is not a qualifying foreign private annuity and is attributable”.

Provisions Coming into Force on 1 July 1996

13. Commencement—(1) Sections 14 to 32 of, and the First and Second Schedules to, this Act shall come into force on 1 July 1996.

(2) Notwithstanding subsection (1) of this section, the Commissioner of Inland Revenue may issue, before 1 July 1996, a certificate of entitlement under the principal Act for a period commencing on or after 1 July 1996 as if sections 19 to 24 and 26, 27, and 29 of this Act had come into force on the day on which this Act received the Royal assent.

14. New Zealand superannuitant surcharge imposed—(1) Section JB 2 (3) of the principal Act is amended by repealing the definition of item “c”, and substituting the following definition:

“c is the amount of income tax that would have been payable in respect of the income year if a general assessment had been made on an amount equal to—

“(i) The amount of other income in relation to the New Zealand superannuitant in relation to the income year as determined by section JB 3 (1);

“(ii) Less one-half of any amount received in the form of a pension from a superannuation fund or an annuity to which section CB 9 (f) applies, where that one-half amount is not otherwise included in the taxable income of the New Zealand superannuitant;

“(iii) Plus one-half of any amount received from a qualifying foreign private annuity;

“(iv) Plus one-half of any amount received from an interest in a foreign entity where—

“(A) The interest is not treated as an interest in a foreign investment fund because it satisfies one or more of sections CG 15 (2) (d), CG 15 (2) (e), and CG 15 (2) (f); and

“(B) The interest would be a qualifying foreign private annuity but for paragraph (a) of the definition of ‘qualifying foreign private annuity’ (which relates to the residence of the person at the time the consideration for the entitlement is provided);

“(v) Plus any amount of a specified foreign social security pension or, as the case may be, the sum of the amount of every specified foreign social security pension received by the New Zealand superannuitant in the income year; and.”

(2) Subsection (1) of this section shall apply with respect to the 1996–97 income year and subsequent income years.

15. Determination of “other income”—(1) Section JB 3 (1) of the principal Act is amended by repealing the definition of item “a”, and substituting the following definition:

“a is the amount of the taxable income of the New Zealand superannuitant in respect of the income year—

“(i) Plus one-half of any amount received in the form of a pension from a superannuation fund or an annuity to which section CB 9 (f) applies, where that one-half amount is not otherwise included in the taxable income of the New Zealand superannuitant; and

“(ii) Less one-half of any amount received from a qualifying foreign private annuity; and

“(iii) Less one-half of any amount received from an interest in a foreign entity where—

“(A) The interest is not treated as an interest in a foreign investment fund because it satisfies one or more of sections CG 15 (2) (d), CG 15 (2) (e), and CG 15 (2) (f); and

“(B) The interest would be a qualifying foreign private annuity but for paragraph (a) of the definition of ‘qualifying foreign private annuity’ (which relates to the residence of the person at the time the consideration for the entitlement is provided); and”.

(2) Subsection (1) of this section shall apply with respect to the 1996–97 income year and subsequent income years.

16. New Zealand superannuitant surcharge—(1) Section JB 4 (1) of the principal Act is amended—

(a) By omitting the number “4,160” wherever it appears, and substituting in each case the number “4,550”:

- (b) By omitting the number “6,240” wherever it appears, and substituting in each case the number “6,825”;
- (c) By omitting the number “3,120” wherever it appears, and substituting in each case the number “3,412.50”.
- (2) Subsection (1) of this section shall apply with respect to the 1996–97 income year.

17. Calculations of rebates producing negative amounts—The principal Act is amended by inserting, after section KB 2, the following section:

“KB 3. If a calculation prescribed by this Part produces a result of less than zero for the amount of a rebate or the amount of a component of a rebate, then the amount of that rebate or component shall be zero.”

18. Low income rebate—(1) Section KC 1 of the principal Act is amended by repealing subsection (1), and substituting the following subsection:

“(1) Subject to this section and to section BB 10, in the assessment of every taxpayer, being a natural person other than an absentee, there shall be allowed as a rebate of income tax,—

“(a) Where the assessable income derived in the income year by that taxpayer, being a New Zealand superannuitant, is less than \$9,500, a rebate of an amount equal to 7.125 cents for each complete dollar of that assessable income:

“(b) Where the assessable income derived in the income year by that taxpayer (not being a taxpayer to whom paragraph (a) applies) is less than \$9,500, a rebate of 7.125 cents for each complete dollar of that assessable income that does not comprise interest, dividends, royalties, rents, or income derived by a beneficiary under a trust under section HH 3:

“(c) Where the assessable income derived in the income year by that taxpayer amounts to, or exceeds \$9,500, an amount calculated in accordance with the following formula:

$$“x - y - z$$

“where—

“x is—

“(i) \$676.87, where the taxpayer is a New Zealand superannuitant:

“(ii) The lesser of \$676.87 and an amount equal to 7.125 cents for each complete dollar of that assessable income that does not comprise interest, dividends, royalties, rents, or income derived by a beneficiary under a trust under section HH 3, in all other cases; and

“y is the lesser of \$614.53 and an amount equal to 2.875 cents for each complete dollar of the assessable income that exceeds \$9,500; and

“z is the lesser of \$62.34 and an amount equal to 1.875 cents for each complete dollar of the assessable income that exceeds \$30,875.”

(2) Subsection (1) of this section shall apply with respect to the 1996–97 income year.

19. Heading—Part K of the principal Act is amended by omitting the heading to Subpart D, and substituting the following heading:

“SUBPART D—FAMILY TAX CREDITS”.

20. New sections substituted—(1) The principal Act is amended by repealing section KD 2, and substituting the following sections:

“KD 2. **Family credit of tax**—(1) A person shall be allowed a credit of tax (known as the ‘family credit’) for the income year containing an eligible period of an amount calculated using the following formula:

$$“x + y - z$$

“where—

“x is the amount of the family support credit for the eligible period under subsection (2); and

“y is the amount of the independent family tax credit for the eligible period under subsection (3); and

“z is the amount of the family credit abatement for the eligible period under subsection (4).

“(2) The amount of the family support credit for an eligible period under this subsection shall be calculated using the following formula:

$$“a \times \frac{d}{365}$$

“where—

“a is an amount equal to the sum of—

“(a) For the eldest dependent child of whom the person is a principal caregiver during the eligible period, one of the following:

“(i) \$2,281.50, if the child is under the age of 13 years;

“(ii) \$2,281.50, if the child is 13 or more years of age;

“(iii) A weighted average of the amounts in subparagraphs (i) and (ii) that reflects the proportion of the eligible period that those subparagraphs apply to the child if the child attains 13 years of age during the eligible period; and

“(b) For each dependent child of whom the person is a principal caregiver during the eligible period, other than the eldest dependent child, one of the following:

“(i) \$1,501.50, if the child is under the age of 13 years;

“(ii) \$1,917.50, if the child is 13 or more years of age;

“(iii) A weighted average of the amounts in subparagraphs (i) and (ii) that reflects the proportion of the eligible period that those subparagraphs apply to the child if the child attains 13 years of age during the eligible period; and

“d is the number of days in the eligible period.

“(3) The amount of the independent family tax credit for an eligible period under this subsection shall be calculated in accordance with the following formula:

$$“\$390 \times c \times \frac{e}{365}$$

“where—

“c is the number of dependent children for whom the person is a principal caregiver during the eligible period; and

“e is the number of days in the eligible period for which the person and any spouse of the person does not receive a specified payment and does not have a suspended entitlement to an income-tested benefit.

“(4) The amount of the family credit abatement for an eligible period shall be calculated in accordance with the following formula:

$$“f \times \frac{d}{365}$$

“where—

“f is—

“(a) If the person has no spouse during the eligible period, and—

“(i) The specified income of the person for a specified period containing the eligible period does not exceed \$20,000, nil:

“(ii) The specified income of the person for a specified period containing the eligible period exceeds \$20,000 but does not exceed \$27,000, 18 cents for each complete dollar of that excess:

“(iii) The specified income of the person for a specified period containing the eligible period exceeds \$27,000, the amount of \$1,260 increased by 30 cents for each complete dollar of the excess; or

“(b) If a person has a spouse during the eligible period and—

“(i) The specified income of the person, or the specified income of the spouse, or the sum of those specified incomes, as the case may be, for a specified period containing the eligible period does not exceed \$20,000, nil:

“(ii) The specified income of the person, or the specified income of the spouse, or the sum of those specified incomes, as the case may be, for a specified period containing the eligible period exceeds \$20,000 but does not exceed \$27,000, 18 cents for every complete dollar of that excess:

“(iii) The specified income of the person, or the specified income of the spouse, or the sum of those specified incomes, as the case may be, for a specified period containing the eligible period exceeds \$27,000, the amount of \$1,260 increased by 30 cents for every complete dollar of the excess; and

“d is the number of days in the eligible period.

“(5) For the purposes of this section, a person who lives apart from any or any other qualifying person for a dependent child and has the dependent child in his or her exclusive care for periods totalling at least one third of the income year shall be a principal caregiver for that child.

“(6) The amount of the family credit calculated under subsection (1) for an eligible period as being allowable to a person for a dependent child shall be reduced in proportion to the amount of time in the eligible period that the child spends in the exclusive care of another qualifying person.

“(7) If a person has a spouse throughout an eligible period and during the eligible period—

“(a) The person is a qualifying person for a dependent child or more than one dependent child; and

“(b) The spouse is a qualifying person for a dependent child or more than one dependent child; and

“(c) The dependent child, or at least one of the dependent children, referred to in paragraph (b) is not a dependent child referred to in paragraph (a),—

this section, other than this subsection and subsection (8), shall apply as if either the person or the spouse were the qualifying person for all those children and the other person were not a qualifying person for any of the children.

“(8) The Commissioner shall determine which of the persons referred to in subsection (7) shall be the qualifying person under that subsection.

“(9) The Commissioner may allow a credit of tax under this section to a qualifying person for a person aged 18 years who—

“(a) Is not financially independent; and

“(b) Is attending school or a tertiary educational establishment—

as if the person had not attained the age of 18 years.

“(10) A credit allowed to a qualifying person for a person aged 18 years shall be for a period or periods determined by the Commissioner which shall expire on or before the first day fixed by the Commissioner for payments of interim instalments of credits of tax under section KD 7 in the calendar year following the calendar year in which the person attains the age of 18 years.

“(11) If, but for this subsection, a day would be part of more than one eligible period, for the purposes of this section the day shall be part of only the particular eligible period that the Commissioner thinks just, having regard to the tenor of this section.

“(12) If, but for this subsection, a day would be part of more than one specified period, for the purposes of this section the day shall be part of only the particular specified period that the Commissioner thinks just, having regard to the tenor of this section.

“KD 2A. Calculating net contributions to family credit of tax—When calculating under this Subpart the amounts making up a family credit corresponding to a period, the Commissioner shall—

- “(a) Treat as credits both the amount of the family support credit corresponding to the period and the amount of the independent family tax credit corresponding to the period; and
- “(b) Treat as a debit the amount of the family credit abatement corresponding to the period; and
- “(c) Apply the amount of the family credit abatement corresponding to the period—
 - “(i) First, in reduction of the amount of the family support credit corresponding to the period; and
 - “(ii) Secondly, in reduction of the amount of the independent family tax credit corresponding to the period.”

(2) Subsection (1) of this section shall apply with respect to the 1996–97 income year and subsequent income years.

(3) Notwithstanding subsection (2), in the application of section KD 2 (3) (as substituted by subsection (1) of this section), the number of days in item “e” shall not include any day in the eligible period before 1 July 1996.

21. Guaranteed minimum family income credit of tax—(1) The principal Act is amended by repealing section KD 3, and substituting the following section:

“KD 3 (1) In this section—

“ ‘Employment’ means the activity or the activities the performing of which by any person gives rise, or will give rise, to entitlement by the person to the receipt of a source deduction payment other than—

“(a) A payment of any of the kinds referred to in paragraphs (d), (f), and (g) of the definition of ‘salary or wages’:

“(b) A withholding payment of the kind specified in Part E of the Schedule to the Income Tax (Withholding Payments) Regulations 1979:

“(c) A payment made by a close company to any person who, in relation to that close company, is a major shareholder:

“(d) A payment made by any person to the spouse of that person:

“(e) A payment made by any business carried on by 2 or more persons jointly, whether in partnership

or otherwise, to any other person who, in relation to any of those first-mentioned persons, is a spouse:

“‘Qualifying person’, in relation to any specified period, means any person where, throughout the specified period,—

“(a) The person is aged 16 years or over; and

“(b) The person is the principal caregiver in respect of one or more dependent children; and

“(c) Either—

“(i) The person has been both resident and present in New Zealand for a continuous period of 12 months at any time; or

“(ii) Each of the dependent children referred to in paragraph (b) is both resident and present in New Zealand;—

but does not include any person who, during the specified period, receives an income-tested benefit, a veteran’s pension, or a war widows mother’s allowance.

“(2) A person who has no spouse during an eligible period shall be allowed a credit of tax for the income year containing the eligible period of an amount calculated using the following formula:

$$“(x - y) \times \frac{z}{52}$$

“where—

“x is \$14,690; and

“y is the net specified income in relation to that person and to a specified period containing the eligible period; and

“z is the number (if any) of periods of one week in the eligible period in relation to each of which the person is a full-time earner.

“(3) If a person has a spouse during an eligible period, that person and the spouse shall each be allowed for the income year containing the eligible period a credit of tax of 50% of an amount calculated using the following formula:

$$“(x - y) \times \frac{z}{52}$$

“where—

“x is \$14,690; and

- “y is the net specified income in relation to the person and to a specified period containing the eligible period, or the net specified income in relation to the spouse and to the specified period, or the sum of the net specified income in relation to the person and to the spouse and to the specified period; and
- “z is the number (if any) of periods of one week in the eligible period in relation to each of which the person is a full-time earner.

“(4) If a person has a spouse throughout an eligible period and during the eligible period—

“(a) The person is a qualifying person for a dependent child or more than one dependent child; and

“(b) The spouse is a qualifying person for a dependent child or more than one dependent child; and

“(c) The dependent child, or at least one of the dependent children, referred to in paragraph (b) is not a dependent child referred to in paragraph (a),—

this section, apart from this subsection and subsection (5), shall apply as if either the person or the spouse were the qualifying person for all those children and the other person were not a qualifying person for any of the children.

“(5) The Commissioner shall determine which of the persons referred to in subsection (4) shall be the qualifying person under that subsection.

“(6) The Commissioner may allow a credit of tax under this section to a qualifying person for a person aged 18 years who—

“(a) Is not financially independent; and

“(b) Is attending school or a tertiary educational establishment—

as if the person had not attained the age of 18 years.

“(7) A credit allowed to a qualifying person for a person aged 18 years shall be for a period or periods determined by the Commissioner which shall expire on or before the first day fixed by the Commissioner for payments of interim instalments of credits of tax under section KD 7 in the calendar year following the calendar year in which the person attains the age of 18 years.

“(8) If, but for this subsection, a day would be part of more than one eligible period, for the purposes of this section the day shall be part of only the particular eligible period that the Commissioner thinks just, having regard to the tenor of this section.

“(9) If, but for this subsection, a day would be part of more than one specified period, for the purposes of this section the day shall be part of only the particular specified period that the Commissioner thinks just, having regard to the tenor of this section.

“(10) For the purposes of this section, where, in relation to any day, any person receives a source deduction payment and does not perform in that day any employment or performs in that day an activity or activities to an extent less than would give rise to an entitlement to the source deduction payment, the person shall be deemed to have performed in that day such employment as the Commissioner determines, having regard to that day and to the pay period in which it occurs and to the circumstances giving rise to the source deduction payment and to any other circumstances that the Commissioner considers relevant.”

(2) Subsection (1) of this section shall apply with respect to the 1996–97 income year and subsequent income years.

22. Credit of tax by instalments—(1) Section KD 5 (4) of the principal Act is amended by repealing paragraph (c), and substituting the following paragraph:

“(c) In relation to the whole or such part (if any) of the elected period as the Commissioner sees fit, issue to the person a certificate specifying—

“(i) The amount of the fortnightly interim instalment by way of credits of tax (as calculated under paragraph (b)) to which the person is entitled:

“(ii) The amount (if any) after abatement contributed by the family support credit to the fortnightly interim instalment:

“(iii) The amount (if any) after abatement contributed by the independent family tax credit to the fortnightly interim instalment:

“(iv) The amount (if any) contributed by the guaranteed minimum family income to the fortnightly interim instalment.”

(2) Section KD 5 of the principal Act is further amended by repealing subsection (6), and substituting the following subsections:

“(6) In determining under subsection (4) the amount of the family credit relating to the whole or any part of an elected period, the Commissioner shall—

“(a) Calculate an amount (referred to in paragraph (b) and in Schedule 12 as the ‘annual amount’) in accordance with the following formula:

$$“x \times \frac{365}{y}”$$

“where—

“x is equal to such amount of the assessable income referred to in subsection (2), as is, or is in the aggregate, expected to be derived during the part of the income year (referred to in this subsection as the ‘calculation period’) in relation to which the Commissioner determines that a credit of tax is allowable to the person; and

“y is the number of days in the calculation period; and

“(b) Ascertain the amount that, in the second column in Schedule 12, is deemed to be the equivalent of the annual amount, as that annual amount is represented in the first column in Schedule 12; and

“(c) Calculate the family credit that would be allowed to the person, for the income year of which the calculation period is part, if the specified income of the person in relation to the calculation period were equal to the amount first mentioned in paragraph (b).

“(6A) The amount of any interim instalment by way of credit of tax under section KD 2 or, as the case may be, sections KD 2 and KD 3 shall be calculated by the Commissioner, as if the calculation period were a specified period, using a value for specified income as directed by subsection (6) (c) and the rates of family support credit, independent family tax credit, family credit abatement, and guaranteed minimum family income given by—

“(a) Section KD 5A, for a calculation period beginning on or after 1 July 1996 and ending on or before 30 June 1997; or

“(b) Section KD 5B, for a calculation period beginning on or after 1 July 1997.”

(3) Section KD 5 of the principal Act is further amended by repealing subsection (8) (as substituted by section 28 of the Income Tax Act 1994 Amendment Act (No. 2) 1995), and substituting the following subsection:

“(8) Where—

“(a) A person—

“(i) Expects that in any specified period the person will be entitled to receive an income-tested benefit; or

“(ii) Has applied to the Director-General of Social Welfare under section KD 6 (1B) for a credit of tax to be paid for a period after an income-tested benefit has ceased; and

“(b) The Director-General of Social Welfare—

“(i) Is authorised, by section KD 6 (1), to make payments of a family credit to the person; and

“(ii) Does not request the Commissioner, under section KD 6 (1c), to accept from the person an application for a certificate of entitlement,—

the person is not entitled to make an application under subsection (2) of this section in relation to that period and section KD 6 shall apply in relation to the person and the period.”

(4) Section 28 of the Income Tax Act 1994 Amendment Act (No. 2) 1995 is hereby consequentially repealed.

23. Transitional rates for interim instalments during period 1 July 1996 to 30 June 1997—The principal Act is further amended by inserting, after section KD 5, the following section:

“KD 5A. (1) For the purposes of section KD 5 (6), the amount of the estimated entitlement of a person to a credit of tax for a period beginning on or after 1 July 1996 and ending on or before 30 June 1997, shall be calculated in accordance with the following formula:

$$“a + b$$

“where—

“a is the estimated entitlement of the person to a family credit for the period, calculated under subsection (2); and

“b is the estimated entitlement of the person to a guaranteed minimum family income for the period, calculated under subsection (6).

“(2) For the purposes of this section, the estimated entitlement of a person to a family credit for a period shall be calculated in accordance with the following formula:

$$“x + y - z$$

“where—

“x is the amount of the family support credit under subsection (3); and

“y is the amount of the independent family tax credit under subsection (4); and

“z is the amount of the family credit abatement under subsection (5).

“(3) The amount of the family support credit under this subsection shall be calculated using the following formula:

$$“a \times \frac{d}{364}$$

“where—

“a is an amount equal to the sum of—

“(a) For the eldest dependent child of whom the person is a principal caregiver during the period, one of the following:

“(i) \$2,314, if the child is under the age of 13 years;

“(ii) \$2,314, if the child is 13 or more years of age;

“(iii) A weighted average of the amounts in subparagraphs (i) and (ii) that reflects the proportion of the period that those subparagraphs apply to the child if the child attains 13 years of age during the period; and

“(b) For each dependent child of whom the person is a principal caregiver during the period, other than the eldest dependent child, one of the following:

“(i) \$1,534, if the child is under the age of 13 years;

“(ii) \$1,950, if the child is 13 or more years of age;

“(iii) A weighted average of the amounts in subparagraphs (i) and (ii) that reflects the proportion of the period that those subparagraphs apply to the child if the child attains 13 years of age during the period; and

“d is the number of days in the period.

“(4) The amount of the independent family tax credit under this subsection shall be calculated using the following formula:

$$“\$390 \times c \times \frac{e}{364}$$

“where—

“c is the number of dependent children for whom the person is a principal caregiver during the period; and

“e is the number of days in the period that the person and any spouse of the person does not receive a specified payment and does not have a suspended entitlement to an income-tested benefit.

“(5) The amount of the family credit abatement under this subsection shall be calculated in accordance with the following formula:

$$“f \times \frac{d}{364}$$

“where—

“f is—

“(a) If the qualifying person has no spouse during the period, and—

“(i) The specified income of the person for the period does not exceed \$20,000, nil:

“(ii) The specified income of the person for the period exceeds \$20,000 but does not exceed \$27,000, 18 cents for each complete dollar of that excess:

“(iii) The specified income of the person for the period exceeds \$27,000, the amount of \$1,260 increased by 30 cents for each complete dollar of the excess; or

“(b) If the person has a spouse during the period and—

“(i) The specified income of the person, or the specified income of the spouse, or the sum of those specified incomes, as the case may be, for the period does not exceed \$20,000, nil:

“(ii) The specified income of the person, or the specified income of the spouse, or the sum of those specified incomes, as the case may be, for the period exceeds \$20,000 but does not exceed \$27,000, 18 cents for every complete dollar of that excess:

“(iii) The specified income of the person, or the specified income of the spouse, or the sum of those specified incomes, as the case may be, for the period exceeds \$27,000, the amount of \$1,260 increased by 30 cents for every complete dollar of the excess; and

“d is the number of days in the period.

“(6) For the purposes of this section, the estimated entitlement of the person to a guaranteed minimum family income shall be calculated,—

“(a) For a person who has no spouse, in accordance with the following formula:

$$“(x - y) \times \frac{z}{52}”$$

“where—

“x is \$14,768; and

“y is the net specified income in relation to that person and to the period; and

“z is the number (if any) of periods of one week in the period in relation to each of which the person is a full-time earner; and

“(b) If a person has a spouse, for each of the person and the spouse, 50% of the amount calculated in accordance with the following formula:

$$“(x - y) \times \frac{z}{52}”$$

“where—

“x is \$14,768; and

“y is the net specified income in relation to the person and to the period, or the net specified income in relation to the spouse and to the period, or the aggregate of the net specified income in relation to the person and to the spouse and to the period; and

“z is the number (if any) of periods of one week in the period in relation to each of which the person is a full-time earner.”

24. Director-General to deliver credit of tax—(1) Section KD 6 of the principal Act (as amended by section 29 (1) of the Income Tax Act 1994 Amendment Act (No. 2) 1995) is amended by repealing subsections (1) and (1A), and substituting the following subsections:

“(1) Where in any income year the Director-General of Social Welfare pays to any person an income-tested benefit, and the Director-General is satisfied that—

“(a) The person is entitled to receive a family credit for which the amount of the family credit abatement is nil; or

“(b) The Director-General is authorised by an Order in Council made under section 225A of the Tax Administration Act 1994 to pay the person under this section an amount of family credit for which the amount of family credit abatement is greater than nil,—

the Director-General shall, when paying the income-tested benefit, in addition pay to the person so much of the amount of the family credit as, in the opinion of the Director-General, the person is entitled to at the time of the payment.

“(1A) In determining under subsection (1) the amount of any family credit to be paid to a person for a period, the Director-General of Social Welfare shall—

“(a) Use the method set out in section KD 5 (6), if required to calculate the amount of the family credit abatement; and

“(b) Take into account the rates of family support credit and family credit abatement given by—

“(i) Section KD 5A, for a period beginning on or after 1 July 1996 and ending on or before 30 June 1997; or

“(ii) Section KD 5B, for a period beginning on or after 1 July 1997.

“(1B) Where the Director-General of Social Welfare ceases to pay to any person an income-tested benefit, the Director-General will, if the person applies, continue to pay to the person, for a period determined by the Director-General in consultation with the Commissioner, an amount of family credit determined as if the person were still being paid an income-tested benefit during the period.

“(1C) The Director-General of Social Welfare may request the Commissioner to accept from a person an application for a certificate of entitlement if the Director-General is satisfied that the person is entitled to a family credit under section KD 2 but is not satisfied that the Director-General is authorised by subsection (1) to pay the person an amount of family credit.

“(1D) The Director-General of Social Welfare may, any time after making a request under subsection (1c) in relation to a person, request the Commissioner to cease making payments to the person under a certificate of entitlement if the Director-General is satisfied that subsection (1) authorises the Director-General to pay the person an amount of family credit.”

(2) Section KD 6 (2) of the principal Act is amended by omitting the expression “or subsection (1A)” (as inserted by section 29 (2) (a) of the Income Tax Act 1994 Amendment Act (No. 2) 1995), and substituting the expression “or subsection (1B)”.

(3) Section 29 of the Income Tax Act 1994 Amendment Act (No. 2) 1995 is consequentially amended by repealing subsection (1) and paragraph (a) of subsection (2).

25. Amount of provisional tax payable—(1) Section MB 2 (1) of the principal Act is amended by inserting, after paragraph (a), the following paragraphs:

“(aa) If—

“(i) The taxpayer is a natural person; and

“(ii) The taxable income of the taxpayer for the immediately preceding income year does not exceed \$70,000; and

“(iii) None of paragraph (ab) or paragraph (b) or paragraph (c) or paragraph (d) applies,—

100% of the residual income tax for the immediately preceding income year; or

“(ab) If—

“(i) The taxpayer is a natural person; and

“(ii) The taxpayer is required to furnish a return of income for the immediately preceding income year but, under section 37 of the Tax Administration Act 1994 or any extension granted under that section, is not required to furnish that return on or before the date the instalment is due; and

“(iii) The taxpayer has not in fact furnished that return on or before the date the instalment is due; and

“(iv) The instalment is not the instalment due on the third instalment date; and

“(v) The taxable income of the taxpayer for the income year before the immediately preceding income year does not exceed \$70,000; and

“(vi) Neither paragraph (c) nor paragraph (d) applies—

105% of the residual income tax for the income year before the immediately preceding income year; or”.

(2) Section MB 2 (1) (b) of the principal Act is amended by repealing subparagraph (iv), and substituting the following subparagraph:

“(iv) None of paragraph (ab) or paragraph (c) or paragraph (d) applies,—”.

(3) Subsections (1) and (2) of this section shall apply with respect to payments of provisional tax for the 1996-97 income year falling due on or after 7 July 1996.

26. Refund of excess tax—Section MD 1 (4) of the principal Act is amended by repealing paragraph (a), and substituting the following paragraph:

“(a) Part KD (which relates to family credit of tax and guaranteed minimum family income); or”.

27. Special tax code certificates—Section NC 14 of the principal Act is amended by inserting, after subsection (2), the following subsection:

“(2A) The Commissioner shall, for the source deduction payments and the period specified in the certificate, calculate the amount or rate of tax deductions to be specified in the certificate having regard to—

- “(a) The amount of any tax deduction that would otherwise be required under section NC 6; and
- “(b) The amount of any surcharge deduction that would otherwise be required under Part NI.”

28. New Zealand superannuitant surcharge codes—(1) Section NI 5 (2) of the principal Act is amended by repealing paragraphs (a) to (f), and substituting the following paragraphs:

- “(a) One day, \$18.00:
- “(b) One week, \$90.00:
- “(c) Two weeks, \$180.00:
- “(d) Three weeks, \$270.00:
- “(e) Four weeks, \$360.00:
- “(f) One month, \$390.00.”

(2) Section NI 5 (3) of the principal Act is amended by repealing paragraphs (a) to (f), and substituting the following paragraphs:

- “(a) One day, \$13.50:
- “(b) One week, \$67.50:
- “(c) Two weeks, \$135.00:
- “(d) Three weeks, \$202.50:
- “(e) Four weeks, \$270.00:
- “(f) One month, \$292.50.”

(3) Subsections (1) and (2) of this section shall apply with respect to a surcharge deduction from a source deduction payment for a pay period ending on or after 1 July 1996.

29. Definitions—(1) Section OB 1 of the principal Act is amended by inserting, in their appropriate alphabetical order, the following definitions:

- “‘Calculation period’ is defined in section KD 5 (6) (a) for the purposes of section KD 5:
- “‘Eligible period’, in Part KD, in relation to a person, means a period forming a part or the whole of a specified period, during which—

“(a) The person is a qualifying person for each day;
and

“(b) Another person does not commence or cease to be a spouse of the person on any day; and

“(c) The person does not commence or cease to be the principal caregiver of any dependent child other than on the first or, as the case may be, the last day; and

“(d) A child for whom the person is the principal caregiver does not cease to be a dependent child other than on the first or, as the case may be, the last day:

“ ‘Family credit’, in Part KD, means—

“(a) For the purposes of calculating under section KD 5 an interim instalment of credit of tax for a period, the credit calculated in accordance with section KD 5A (2) or section KD 5B (2) as required by section KD 5 (6A) for the period:

“(b) Otherwise, the credit of tax allowed by section KD 2 (1):

“ ‘Family credit abatement’, in Part KD, means—

“(a) For the purposes of calculating a component of an interim instalment of credit of tax for a period under section KD 5, the component of the instalment given by section KD 5A (5) or section KD 5B (5) as required by section KD 5 (6A) for the period:

“(b) Otherwise, the component of the family credit given by section KD 2 (4):

“ ‘Family support credit’, in Part KD, means—

“(a) For the purposes of calculating a component of an interim instalment of credit of tax for a period under section KD 5, the component of the instalment given by section KD 5A (3) or section KD 5B (3) as required by section KD 5 (6A) for the period:

“(b) Otherwise, the component of the family credit given by section KD 2 (2):

“ ‘Guaranteed minimum family income’, in Part KD, means—

“(a) For the purposes of calculating a component of an interim instalment of credit of tax for a period under section KD 5, the component of the instalment given by section KD 5A (6) or section KD 5B (6) as required by section KD 5 (6A) for the period:

“(b) Otherwise, the credit of tax given by section KD 3:

“‘Independent family tax credit’, in Part KD, means—

“(a) For the purposes of calculating a component of an interim instalment of credit of tax for a period under section KD 5, the component of the instalment given by section KD 5A (4) or section KD 5B (4) as required by section KD 5 (6A) for the period:

“(b) Otherwise, the component of the family credit given by section KD 2 (3):

“‘Specified payment’, in Part KD, means—

“(a) An income-tested benefit; or

“(b) A veteran’s pension; or

“(c) New Zealand superannuation; or

“(d) A grant of the kind referred to in paragraph (g) of ‘salary or wages’; or

“(e) Compensation of the kind referred to in paragraphs (h) and (i) of the definition of ‘salary or wages’, paid by the Accident Rehabilitation and Compensation Insurance Corporation or its agent where the compensation relates to a day forming part of a continuous period of eligibility for such compensation and the day falls after the earlier of—

“(i) The day having the same date as the first day of the continuous period of eligibility for compensation and occurring in the third calendar month after that first day; and

“(ii) The last day of the third calendar month after the first day of the continuous period of eligibility for compensation.”.

(2) Section OB 1 of the principal Act is further amended by repealing the definition of “child”, and substituting the following definition:

“‘Child’—

“(a) Is defined in section KC 4 (2) for the purposes of that section:

“(b) In the definitions of ‘dependent child’ and ‘principal caregiver’ and in Part KD, means an unmarried person who—

“(i) Is aged 15 years or less; or

“(ii) Is aged 16 or 17 years and is not financially independent; or

“(iii) Is aged 18 years and is a person for whom the Commissioner has allowed a credit of tax under section KD 2 or section KD 3.”.

(3) Section OB 1 of the principal Act is further amended by repealing paragraph (c) of the definition of “employment”, and substituting the following paragraph:

“(c) Is defined in section KD 3 (1) for the purposes of that section:”.

(4) Section OB 1 of the principal Act is further amended by repealing the definition of “net specified income”, and substituting the following definition:

“‘Net specified income’, in Part KD, in relation to a person and to a specified period, means the amount of the difference between—

“(a) An amount calculated in accordance with the following formula:

$$\frac{a \times 52}{b}$$

“where—

“a is an amount equal to so much of the assessable income derived by the person in the income year that contains the specified period as, in the opinion of the Commissioner, is derived during the weeks in relation to which, in the specified period, the person is a full-time earner; and

“b is the number of weeks in which, in the specified period, the person is a full-time earner; and

“(b) An amount equal to the income tax payable by the person if the amount calculated under paragraph (a) were the person’s assessable income for the year and any rebate of income tax allowed under section KC 1 were taken into account:”.

(5) Section OB 1 of the principal Act is further amended by repealing paragraph (c) of the definition of “qualifying person”, and substituting the following paragraph:

“(c) Is defined in section KD 3 (1) for the purposes of that section:”.

(6) For the purposes of section KD 4 of the principal Act, subsection (4) of this section shall apply with respect to the 1996–97 income year and subsequent income years.

(7) For the purposes of section KD 5 of the principal Act, subsection (4) of this section shall apply with respect to any family certificate of entitlement issued on or after 1 July 1996.

30. Basic rates of income tax for individuals and certain other taxpayers—(1) Schedule 1 to the principal Act is amended by repealing Part B, and substituting the new Part B set out in the First Schedule to this Act.

(2) Subsection (1) of this section shall apply with respect to the 1996–97 income year.

31. Resident withholding tax deductions—(1) Schedule 14 to the principal Act is amended by omitting from clause 1 (b) the expression “24 cents”, and substituting the expression “21.5 cents”.

(2) Subsection (1) of this section shall apply with respect to every payment of resident withholding income, being interest, made on or after 1 July 1996.

32. Basic tax deductions—(1) Schedule 19 to the principal Act is amended by omitting from clauses 5 and 8 the expression “28 cents” wherever it appears, and substituting in each case the expression “24 cents”.

(2) Schedule 19 to the principal Act is further amended by repealing Appendix A, and substituting the new Appendix A set out in the Second Schedule to this Act.

(3) Subsections (1) and (2) of this section shall apply with respect to a tax deduction from a payment of salary or wages or extra emoluments for a pay period ending on or after 1 July 1996 and before 1 July 1997.

Provisions Coming into Force on 1 April 1997

33. Commencement—This section and sections 34 to 38 of, and the Third Schedule to, this Act shall come into force on 1 April 1997.

34. New Zealand superannuitant surcharge—(1) Section JB 4 (1) of the principal Act is further amended—

(a) By omitting the number “4,550” (as substituted by section 16 (1) (a) of this Act), wherever it appears, and substituting in each case the number “5,070”:

(b) By omitting the number “6,825” (as substituted by section 16 (1) (b) of this Act) wherever it appears, and substituting in each case the number “7,605”:

(c) By omitting the number “3,412.50” (as substituted by section 16 (1) (c) of this Act) wherever it appears, and substituting in each case the number “3,802.50”.

(2) Subsection (1) of this section shall apply with respect to the 1997–98 income year.

(3) Section 16 (1) of this Act shall be deemed to have been repealed on 1 April 1997.

35. Low income rebate—(1) Section KC 1 of the principal Act is further amended by repealing subsection (1) (as substituted by section 18 (1) of this Act), and substituting the following subsection:

“(1) Subject to this section and to section BB 10, in the assessment of every taxpayer, being a natural person other than an absentee, there shall be allowed as a rebate of income tax,—

“(a) Where the assessable income derived in the income year by that taxpayer, being a New Zealand superannuitant, is less than \$9,500, a rebate of an amount equal to 5 cents for each complete dollar of that assessable income:

“(b) Where the assessable income derived in the income year by that taxpayer (not being a taxpayer to whom paragraph (a) applies) is less than \$9,500, a rebate of 5 cents for each complete dollar of that assessable income that does not comprise interest, dividends, royalties, rents, or income derived by a beneficiary under a trust under section HH 3:

“(c) Where the assessable income derived in the income year by that taxpayer amounts to, or exceeds \$9,500, an amount calculated in accordance with the following formula:

$$“x - y - z$$

“where—

“x is—

“(i) \$475, where the taxpayer is a New Zealand superannuitant:

“(ii) The lesser of \$475 and an amount equal to 5 cents for each complete dollar of that assessable income that does not comprise interest, dividends, royalties, rents, or income derived by a beneficiary under a trust under section HH 3, in all other cases; and

“y is the lesser of \$432.25 and an amount equal to 1.75 cents for each complete dollar of the assessable income that exceeds \$9,500; and

“z is the lesser of \$42.75 and an amount equal to 1.125 cents for each complete dollar of the assessable income that exceeds \$34,200.”

(2) Subsection (1) of this section shall apply with respect to the 1997–98 income year.

(3) Section 18 (1) of this Act shall be deemed to have been repealed on 1 April 1997.

36. Family credit of tax—(1) Section KD 2 (2) of the principal Act (as substituted by section 20 (1) of this Act) is further amended by repealing the definition of item “a”, and substituting the following definition:

“a is an amount equal to the sum of—

“(a) For the eldest dependent child of whom the person is a principal caregiver during the eligible period, one of the following:

“(i) \$2,411.50, if the child is under the age of 13 years;

“(ii) \$2,411.50, if the child is 13 or more years of age;

“(iii) A weighted average of the amounts in subparagraphs (i) and (ii) that reflects the proportion of the eligible period that those subparagraphs apply to the child if the child attains 13 years of age during the eligible period; and

“(b) For each dependent child of whom the person is a principal caregiver during the eligible period, other than the eldest dependent child, one of the following:

“(i) \$1,631.50, if the child is under the age of 13 years;

“(ii) \$2,047.50, if the child is 13 or more years of age;

“(iii) A weighted average of the amounts in subparagraphs (i) and (ii) that reflects the proportion of the eligible period that those subparagraphs apply to the child if the child attains 13 years of age during the eligible period; and”.

(2) Section KD 2 (3) of the principal Act (as substituted by section 20 (1) of this Act) is further amended by repealing the formula that appears in that subsection, and substituting the following formula:

$$“\$682.50 \times c \times \frac{e}{365}”.$$

(3) Subsections (1) and (2) of this section shall apply with respect to the 1997–98 income year.

37. Guaranteed minimum family income credit of tax—(1) Section KD 3 (2) of the principal Act (as substituted by section 21 (1) of this Act) is further amended by repealing item x, and substituting the following item:

“x is \$15,002; and”.

(2) Section KD 3 (3) of the principal Act (as substituted by section 21 (1) of this Act) is further amended by repealing item x, and substituting the following item:

“x is \$15,002; and”.

(3) Subsections (1) and (2) of this section shall apply with respect to the 1997–98 income year.

38. Basic rates of income tax for individuals and certain other taxpayers—(1) Schedule 1 to the principal Act is further amended by repealing Part B (as substituted by section 30 (1) of this Act), and substituting the new Part B set out in the Third Schedule to this Act.

(2) Subsection (1) of this section shall apply with respect to the 1997–98 income year.

(3) Section 30 (1) of this Act and the First Schedule to this Act shall be deemed to have been repealed on 1 April 1997.

Provisions Coming into Force on 1 July 1997

39. Commencement—(1) Sections 40 to 46 of, and the Fourth Schedule to, this Act shall come into force on 1 July 1997.

(2) Notwithstanding subsection (1) of this section, the Commissioner of Inland Revenue may issue, before 1 July 1997, a certificate of entitlement under the principal Act for a period commencing on or after 1 July 1997 as if sections 40 to 43 of this Act had come into force on the date on which this Act received the Royal assent.

40. Credit of tax by instalments—Section KD 5 of the principal Act is amended by repealing subsection (6A) (as inserted by section 22 of this Act) and substituting the following subsection:

“(6A) The amount of any interim instalment by way of credit of tax under section KD 2 or, as the case may be, sections KD 2 and KD 3 shall be calculated by the Commissioner, as if the calculation period were a specified period, using a value for specified income as directed by subsection (6) (c) and the rates of family support credit, independent family tax credit, family credit abatement, and guaranteed minimum family income given by section KD 5B.”

41. Transitional rates for interim instalments during period 1 July 1996 to 30 June 1997—(1) The principal Act is amended by repealing section KD 5A of the principal Act (as inserted by section 23 of this Act).

(2) Section 23 of this Act shall be deemed to have been repealed on 1 July 1997.

42. Rates for interim instalments for period beginning on or after 1 July 1997—The principal Act is further amended by inserting, before section KD 6, the following section:

“KD 5B. (1) For the purposes of section KD 5 (6), the amount of the estimated entitlement of a person to a credit of tax for a period beginning on or after 1 July 1997 shall be calculated in accordance with the following formula:

$$“a + b$$

“where—

“a is the estimated entitlement of the person to a family credit for the period, calculated under subsection (2); and

“b is the estimated entitlement of the person to a guaranteed minimum family income for the period, calculated under subsection (6).

“(2) For the purposes of this section, the estimated entitlement of a person to a family credit for a period shall be calculated in accordance with the following formula:

$$“x + y - z$$

“where—

“x is the amount of the family support credit under subsection (3); and

“y is the amount of the independent family tax credit under subsection (4); and

“z is the amount of the family credit abatement under subsection (5).

“(3) The amount of the family support credit under this subsection shall be calculated using the following formula:

$$“a \times \frac{d}{364}$$

“where—

“a is an amount equal to the sum of—

“(a) For the eldest dependent child of whom the person is a principal caregiver during the period, one of the following:

- “(i) \$2,444, if the child is under the age of 13 years;
- “(ii) \$2,444, if the child is 13 or more years of age;
- “(iii) A weighted average of the amounts in subparagraphs (i) and (ii) that reflects the proportion of the period that those subparagraphs apply to the child if the child attains 13 years of age during the period; and

“(b) For each dependent child of whom the person is a principal caregiver during the eligible period, other than the eldest dependent child, one of the following:

- “(i) \$1,664, if the child is under the age of 13 years;
- “(ii) \$2,080, if the child is 13 or more years of age;
- “(iii) A weighted average of the amounts in subparagraphs (i) and (ii) that reflects the proportion of the period that those subparagraphs apply to the child if the child attains 13 years of age during the period; and

“d is the number of days in the period.

“(4) The amount of the independent family tax credit under this subsection shall be calculated using the following formula:

$$“\$780 \times c \times \frac{e}{364}$$

“where—

- “c is the number of dependent children for whom the person is a principal caregiver during the period; and
- “e is the number of days in the period that the person and any spouse of the person does not receive a specified payment and does not have a suspended entitlement to an income-tested benefit.

“(5) The amount of the family credit abatement under this subsection shall be calculated in accordance with the following formula:

$$“f \times \frac{d}{364}$$

“where—

“f is—

“(a) If the qualifying person has no spouse during the period, and—

- “(i) The specified income of the person for the period does not exceed \$20,000, nil;
- “(ii) The specified income of the person for the period exceeds \$20,000 but does not exceed \$27,000, 18 cents for each complete dollar of that excess:

“(iii) The specified income of the person for the period exceeds \$27,000, the amount of \$1,260 increased by 30 cents for each complete dollar of the excess; or

“(b) If the person has a spouse during the period and—

“(i) The specified income of the person, or the specified income of the spouse, or the sum of those specified incomes, as the case may be, for the period does not exceed \$20,000, nil:

“(ii) The specified income of the person, or the specified income of the spouse, or the sum of those specified incomes, as the case may be, for the period exceeds \$20,000 but does not exceed \$27,000, 18 cents for every complete dollar of that excess:

“(iii) The specified income of the person, or the specified income of the spouse, or the sum of those specified incomes, as the case may be, for the period exceeds \$27,000, the amount of \$1,260 increased by 30 cents for every complete dollar of the excess; and

“d is the number of days in the period.

“(6) For the purposes of this section, the estimated entitlement of the person to a guaranteed minimum family income shall be calculated,—

“(a) For a person who has no spouse, in accordance with the following formula:

$$“(x - y) \times \frac{z}{52}$$

“where

“x is \$15,080; and

“y is the net specified income in relation to that person and to the period; and

“z is the number (if any) of periods of one week in the period in relation to each of which the person is a full-time earner; and

“(b) If a person has a spouse, for each of the person and the spouse, 50% of the amount calculated in accordance with the following formula:

$$“(x - y) \times \frac{z}{52}$$

“where—

“x is \$15,080; and

- “y is the net specified income in relation to the person and to the period, or the net specified income in relation to the spouse and to the period, or the aggregate of the net specified income in relation to the person and to the spouse and to the period; and
- “z is the number (if any) of periods of one week in the period in relation to each of which the person is a full-time earner.”

43. Director-General to deliver credit of tax—Section KD 6 (1A) of the principal Act (as inserted by section 24 (1) of this Act) is amended by repealing paragraph (b), and substituting the following paragraph:

- “(b) Take into account the rates of family support credit and family credit abatement given by section KD 5B.”

44. New Zealand superannuitant surcharge codes—(1) Section NI 5 (2) of the principal Act is further amended by repealing paragraphs (a) to (f) (as substituted by section 28 (1) of this Act), and substituting the following paragraphs:

- “(a) One day, \$20.00:
“(b) One week, \$100.00:
“(c) Two weeks, \$200.00:
“(d) Three weeks, \$300.00:
“(e) Four weeks, \$400.00:
“(f) One month, \$433.33.”

(2) Section NI 5 (3) of the principal Act is further amended by repealing paragraphs (a) to (f) (as substituted by section 28 (2) of this Act), and substituting the following paragraphs:

- “(a) One day, \$15.00:
“(b) One week, \$75.00:
“(c) Two weeks, \$150.00:
“(d) Three weeks, \$225.00:
“(e) Four weeks, \$300.00:
“(f) One month, \$325.00.”

(3) Subsections (1) and (2) of this section shall apply with respect to a surcharge deduction from a source deduction payment for a pay period ending on or after 1 July 1997.

(4) Subsections (1) and (2) of section 28 of this Act shall be deemed to have been repealed on 1 July 1997.

45. Resident withholding tax deductions—(1) Schedule 14 to the principal Act is further amended by omitting from clause 1(b) the expression “21.5 cents” (as substituted by

section 31 (1) of this Act), and substituting the expression “19.5 cents”.

(2) Subsection (1) of this section shall apply with respect to every payment of resident withholding income, being interest, made on or after 1 July 1997.

(3) Section 31 (1) of this Act shall be deemed to have been repealed on 1 July 1997.

46. Basic tax deductions—(1) Schedule 19 to the principal Act is further amended by omitting from clauses 5 and 8 the expression “24 cents” (as substituted by section 32 (1) of this Act), wherever it appears, and substituting in each case the expression “21 cents”.

(2) Schedule 19 to the principal Act is further amended by repealing Appendix A (as substituted by section 32 (2) of this Act), and substituting the new Appendix A set out in the Fourth Schedule to this Act.

(3) Subsections (1) and (2) of this section shall apply with respect to a tax deduction from a payment of salary or wages or extra emoluments for a pay period ending on or after 1 July 1997.

(4) Subsections (1) and (2) of section 32 of this Act and the Second Schedule to this Act shall be deemed to have been repealed on 1 July 1997.

Provisions Coming into Force on 1 April 1998

47. Commencement—This section and sections 48 to 55 of this Act and the Fifth Schedule to this Act shall come into force on 1 April 1998.

48. New Zealand superannuitant surcharge—(1) Section JB 4 (1) of the principal Act is further amended—

(a) By omitting the number “5,070” (as substituted by section 34 (1) (a) of this Act) wherever it appears, and substituting in each case the number “5,200”;

(b) By omitting the number “7,605” (as substituted by section 34 (1) (b) of this Act) wherever it appears, and substituting the number “7,800”;

(c) By omitting the number “3802.50” (as substituted by section 34 (1) (c) of this Act) wherever it appears, and substituting in each case the number “3,900”.

(2) Subsection (1) of this section shall apply with respect to the income tax on taxable income for the 1998–99 income year and subsequent income years.

(3) Section 34 (1) of this Act shall be deemed to have been repealed on 1 April 1998.

49. Low income rebate—(1) Section KC 1 of the principal Act is further amended by repealing subsection (1) (as substituted by section 35 (1) of this Act), and substituting the following subsection:

“(1) Subject to this section and to section BB 10, in the assessment of every taxpayer, being a natural person other than an absentee, there shall be allowed as a rebate of income tax,—

“(a) Where the assessable income derived in the income year by that taxpayer, being a New Zealand superannuitant, is less than \$9,500, a rebate of an amount equal to 4.5 cents for each complete dollar of that assessable income:

“(b) Where the assessable income derived in the income year by that taxpayer (not being a taxpayer to whom paragraph (a) applies) is less than \$9,500, a rebate of 4.5 cents for each complete dollar of that assessable income that does not comprise interest, dividends, royalties, rents, or income derived by a beneficiary under a trust under section HH 3:

“(c) Where the assessable income derived in the income year by that taxpayer amounts to, or exceeds \$9,500, an amount calculated in accordance with the following formula:

$$“x - y$$

“where—

“x is—

“(i) \$427.50, where the taxpayer is a New Zealand superannuitant:

“(ii) The lesser of \$427.50 and an amount equal to 4.5 cents for each complete dollar of that assessable income that does not comprise interest, dividends, royalties, rents, or income derived by a beneficiary under a trust under section HH 3, in all other cases; and

“y is an amount equal to 1.5 cents for each complete dollar of the assessable income that exceeds \$9,500.”

(2) Subsection (1) of this section shall apply with respect to the 1998–99 income year and subsequent income years.

(3) Section 35 (1) of this Act shall be deemed to have been repealed on 1 April 1998.

50. Family credit of tax—(1) Section KD 2 (2) of the principal Act is further amended by repealing the definition of item “a” (as substituted by section 36 (1) of this Act), and substituting the following definition:

“a is an amount equal to the sum of—

“(a) For the eldest dependent child of whom the person is a principal caregiver during the eligible period, one of the following:

- “(i) \$2,444, if the child is under the age of 13 years;
- “(ii) \$2,444, if the child is 13 or more years of age;
- “(iii) A weighted average of the amounts in subparagraphs (i) and (ii) that reflects the proportion of the eligible period that those subparagraphs apply to the child if the child attains 13 years of age during the eligible period; and

“(b) For each dependent child of whom the person is a principal caregiver during the eligible period, other than the eldest dependent child, one of the following:

- “(i) \$1,664, if the child is under the age of 13 years;
- “(ii) \$2,080, if the child is 13 or more years of age;
- “(iii) A weighted average of the amounts in subparagraphs (i) and (ii) that reflects the proportion of the eligible period that those subparagraphs apply to the child if the child attains 13 years of age during the eligible period; and”.

(2) Section KD 2 (3) of the principal Act is further amended by repealing the formula (as substituted by section 36 (2) of this Act), and substituting the following formula:

$$“\$780 \times c \times \frac{e}{365}”.$$

(3) Subsections (1) and (2) of this section shall apply with respect to the 1998–99 income year and subsequent income years.

(4) Subsections (1) and (2) of section 36 of this Act shall be deemed to have been repealed on 1 April 1998.

51. Guaranteed minimum family income credit of tax—(1) Section KD 3 (2) of the principal Act is further amended by repealing item x (as substituted by section 37 (1) of this Act), and substituting the following item:

“x is \$15,080; and”.

(2) Section KD 3 (3) of the principal Act is further amended by repealing item x (as substituted by section 37 (2) of this Act), and substituting the following item:

“x is \$15,080; and”.

(3) Subsections (1) and (2) of this section shall apply with respect to the 1998–99 income year and subsequent income years.

(4) Subsections (1) and (2) of section 37 of this Act shall be deemed to have been repealed on 1 April 1998.

52. Definitions—Section OB 1 of the principal Act is further amended by repealing the definitions of “family credit”, “family credit abatement”, “family support credit”, “guaranteed minimum family income”, and “independent family tax credit” (as inserted by section 29 (1) of this Act), and substituting the following definitions:

“‘Family credit’, in Part KD, means—

“(a) For the purposes of calculating under section KD 5 an interim instalment of credit of tax for a period, the credit calculated in accordance with section KD 5B (2):

“(b) Otherwise, the credit of tax allowed by section KD 2 (1):

“‘Family credit abatement’, in Part KD, means—

“(a) For the purposes of calculating a component of an interim instalment of credit of tax for a period under section KD 5, the component of the instalment given by section KD 5B (5):

“(b) Otherwise, the component of the family credit given by section KD 2 (4):

“‘Family support credit’, in Part KD, means—

“(a) For the purposes of calculating a component of an interim instalment of credit of tax for a period under section KD 5, the component of the instalment given by section KD 5B (3):

“(b) Otherwise, the component of the family credit given by section KD 2 (2):

“‘Guaranteed minimum family income’, in Part KD, means—

“(a) For the purposes of calculating a component of an interim instalment of credit of tax for a period under section KD 5, the component of the instalment given by section KD 5B (6):

“(b) Otherwise, the credit of tax given by section KD 3:

“‘Independent family tax credit’, in Part KD, means—

“(a) For the purposes of calculating a component of an interim instalment of credit of tax for a period under section KD 5, the component of the instalment given by section KD 5B (4):

“(b) Otherwise, the component of the family credit given by section KD 2 (3):”.

53. Basic rates of income tax for individuals and certain other taxpayers—(1) Schedule 1 to the principal Act is further amended by repealing Part B (as substituted by section 38 (1) of this Act), and substituting the new Part B set out in the Fifth Schedule to this Act.

(2) Subsection (1) of this section shall apply with respect to the 1998-99 income year and subsequent income years.

(3) Section 38 (1) of this Act and the Third Schedule to this Act shall be deemed to have been repealed on 1 April 1998.

Amendments to Child Support Act 1991

54. Meaning of term “living allowance”—(1) Section 30 (4) (b) of the Child Support Act 1991 is consequentially amended by omitting from subparagraph (i) and also from subparagraph (ii), the words “section KD 2 (1) of the Income Tax Act 1994” (as substituted by section YB 1 of the Income Tax Act 1994), and substituting in each case the words “section KD 2 (2) of the Income Tax Act 1994”.

(2) This section shall come into force on 1 July 1996.

55. Notification requirements of liable parent—(1) Section 81 (1) (b) of the Child Support Act 1991 (as amended by section YB 1 of the Income Tax Act 1994) is amended by repealing the words “pay-period taxpayer (as defined in section OB 4 of the Income Tax Act 1994)”, and substituting the words “taxpayer to whom section 33A of the Tax Administration Act 1994 applies”.

(2) The Income Tax Act 1994 is hereby consequentially amended by repealing so much of Schedule 20 as relates to section 81 (1) (b) of the Child Support Act 1991.

(3) This section shall be deemed to have come into force on 1 April 1995.

SCHEDULES

FIRST SCHEDULE

Section 30 (1)

NEW PART B OF SCHEDULE 1 TO PRINCIPAL ACT

"PART B

Rates Referred to in Clause 11 of Part A

	The rate of tax for every \$1 shall be Cents
On so much of the income as—	
Does not exceed \$30,875	22.125
Exceeds \$30,875 but does not exceed \$34,200	24.375
Exceeds \$34,200	33."

Section 32 (2)

SECOND SCHEDULE
NEW APPENDIX A TO SCHEDULE 19 TO PRINCIPAL ACT
APPENDIX A

TAX DEDUCTIONS FROM PAYMENTS FOR WEEKLY PAY PERIODS

EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE	
	T	G		T	G		T	G		T	G
1.00	0.00	0.15	86.00	0.00	9.90	121.00	7.86	19.66	198.00	30.69	30.69
2.00	0.00	0.30	87.00	0.00	10.06	122.00	8.20	19.80	197.00	30.83	30.83
3.00	0.00	0.45	88.00	0.00	10.20	123.00	8.56	19.96	196.00	31.07	31.07
4.00	0.00	0.60	89.00	0.00	10.35	124.00	8.90	20.10	195.00	31.31	31.31
5.00	0.00	0.75	90.00	0.00	10.50	125.00	9.26	20.26	194.00	31.56	31.56
6.00	0.00	0.90	91.00	0.00	10.66	126.00	9.60	20.40	193.00	31.79	31.79
7.00	0.00	1.05	92.00	0.00	10.80	127.00	9.96	20.56	192.00	32.03	32.03
8.00	0.00	1.20	93.00	0.00	10.96	128.00	10.30	20.70	191.00	32.27	32.27
9.00	0.00	1.35	94.00	0.00	11.10	129.00	10.66	20.86	190.00	32.51	32.51
10.00	0.00	1.50	95.00	0.00	11.26	130.00	11.00	21.00	189.00	32.76	32.76
11.00	0.00	1.65	96.00	0.00	11.40	131.00	11.36	21.16	188.00	32.99	32.99
12.00	0.00	1.80	97.00	0.00	11.55	132.00	11.70	21.30	187.00	33.23	33.23
13.00	0.00	1.95	98.00	0.00	11.70	133.00	12.06	21.46	186.00	33.47	33.47
14.00	0.00	2.10	99.00	0.00	11.86	134.00	12.40	21.60	185.00	33.71	33.71
15.00	0.00	2.25	100.00	0.00	12.00	135.00	12.76	21.76	184.00	33.95	33.95
16.00	0.00	2.40	101.00	0.00	12.16	136.00	13.10	21.90	183.00	34.19	34.19
17.00	0.00	2.56	102.00	0.00	12.30	137.00	13.46	22.06	182.00	34.43	34.43
18.00	0.00	2.70	103.00	0.00	12.46	138.00	13.80	22.20	181.00	34.67	34.67
19.00	0.00	2.85	104.00	0.00	12.60	139.00	14.16	22.36	180.00	34.91	34.91
20.00	0.00	3.00	105.00	0.00	12.76	140.00	14.50	22.50	179.00	35.15	35.15
21.00	0.00	3.15	106.00	0.00	12.90	141.00	14.86	22.66	178.00	35.39	35.39
22.00	0.00	3.30	107.00	0.00	13.06	142.00	15.20	22.80	177.00	35.63	35.63
23.00	0.00	3.45	108.00	0.00	13.20	143.00	15.56	22.96	176.00	35.87	35.87
24.00	0.00	3.60	109.00	0.00	13.36	144.00	15.90	23.10	175.00	36.11	36.11
25.00	0.00	3.75	110.00	0.00	13.50	145.00	16.26	23.26	174.00	36.35	36.35
26.00	0.00	3.90	111.00	0.00	13.66	146.00	16.60	23.40	173.00	36.59	36.59
27.00	0.00	4.05	112.00	0.00	13.80	147.00	16.96	23.56	172.00	36.83	36.83
28.00	0.00	4.20	113.00	0.00	13.96	148.00	17.30	23.70	171.00	37.07	37.07
29.00	0.00	4.35	114.00	0.10	14.10	149.00	17.66	23.86	170.00	37.31	37.31
30.00	0.00	4.50	115.00	0.25	14.25	150.00	18.00	24.00	169.00	37.56	37.56
31.00	0.00	4.65	116.00	0.40	14.40	151.00	18.36	24.16	168.00	37.79	37.79
32.00	0.00	4.80	117.00	0.55	14.55	152.00	18.70	24.30	167.00	38.03	38.03
33.00	0.00	4.95	118.00	0.70	14.70	153.00	19.06	24.46	166.00	38.27	38.27
34.00	0.00	5.10	119.00	0.85	14.85	154.00	19.40	24.60	165.00	38.51	38.51
35.00	0.00	5.25	120.00	1.00	15.00	155.00	19.76	24.76	164.00	38.75	38.75
36.00	0.00	5.40	121.00	1.15	15.15	156.00	20.10	24.90	163.00	38.99	38.99
37.00	0.00	5.55	122.00	1.30	15.30	157.00	20.46	25.06	162.00	39.23	39.23
38.00	0.00	5.70	123.00	1.46	15.46	158.00	20.80	25.20	161.00	39.47	39.47
39.00	0.00	5.85	124.00	1.60	15.60	159.00	21.16	25.36	160.00	39.71	39.71
40.00	0.00	6.00	125.00	1.75	15.75	160.00	21.50	25.50	159.00	39.95	39.95
41.00	0.00	6.15	126.00	1.90	15.90	161.00	21.86	25.66	158.00	40.19	40.19
42.00	0.00	6.30	127.00	2.06	16.06	162.00	22.20	25.80	157.00	40.43	40.43
43.00	0.00	6.45	128.00	2.20	16.20	163.00	22.56	25.96	156.00	40.67	40.67
44.00	0.00	6.60	129.00	2.36	16.36	164.00	22.90	26.10	155.00	40.91	40.91
45.00	0.00	6.75	130.00	2.50	16.50	165.00	23.26	26.26	154.00	41.15	41.15
46.00	0.00	6.90	131.00	2.66	16.66	166.00	23.60	26.40	153.00	41.39	41.39
47.00	0.00	7.05	132.00	2.80	16.80	167.00	23.96	26.56	152.00	41.63	41.63
48.00	0.00	7.20	133.00	2.96	16.96	168.00	24.30	26.70	151.00	41.87	41.87
49.00	0.00	7.35	134.00	3.10	17.10	169.00	24.66	26.86	150.00	42.11	42.11
50.00	0.00	7.50	135.00	3.26	17.26	170.00	25.00	27.00	149.00	42.36	42.36
51.00	0.00	7.65	136.00	3.40	17.40	171.00	25.36	27.16	148.00	42.60	42.60
52.00	0.00	7.80	137.00	3.56	17.56	172.00	25.70	27.30	147.00	42.83	42.83
53.00	0.00	7.95	138.00	3.70	17.70	173.00	26.07	27.47	146.00	43.07	43.07
54.00	0.00	8.10	139.00	3.85	17.86	174.00	26.41	27.71	145.00	43.31	43.31
55.00	0.00	8.25	140.00	4.00	18.00	175.00	26.76	27.96	144.00	43.56	43.56
56.00	0.00	8.40	141.00	4.16	18.16	176.00	27.10	28.10	143.00	43.79	43.79
57.00	0.00	8.55	142.00	4.30	18.30	177.00	27.46	28.26	142.00	44.03	44.03
58.00	0.00	8.70	143.00	4.46	18.46	178.00	27.80	28.40	141.00	44.27	44.27
59.00	0.00	8.85	144.00	4.60	18.60	179.00	28.16	28.56	140.00	44.51	44.51
60.00	0.00	9.00	145.00	4.75	18.75	180.00	28.50	28.75	139.00	44.75	44.75
61.00	0.00	9.15	146.00	4.90	18.90	181.00	28.86	28.91	138.00	44.99	44.99
62.00	0.00	9.30	147.00	5.06	19.06	182.00	29.20	29.06	137.00	45.23	45.23
63.00	0.00	9.45	148.00	5.20	19.20	183.00	29.56	29.22	136.00	45.47	45.47
64.00	0.00	9.60	149.00	5.36	19.36	184.00	29.90	29.38	135.00	45.71	45.71
65.00	0.00	9.75	150.00	5.50	19.50	185.00	30.26	29.54	134.00	45.95	45.95

NOTE: In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

SECOND SCHEDULE—continued

NEW APPENDIX A TO SCHEDULE 19 TO PRINCIPAL ACT—continued

APPENDIX A—continued

TAX DEDUCTIONS FROM PAYMENTS FOR WEEKLY PAY PERIODS—continued

EARNINGS	TAX USING CODE										
	T	G		T	G		T	G		T	G
281.00	46.19	46.19	326.00	61.79	61.79	381.00	77.39	77.39	466.00	92.99	92.99
282.00	46.43	46.43	327.00	62.03	62.03	382.00	77.63	77.63	467.00	93.23	93.23
283.00	46.67	46.67	328.00	62.27	62.27	383.00	77.87	77.87	468.00	93.47	93.47
284.00	46.91	46.91	329.00	62.51	62.51	384.00	78.11	78.11	469.00	93.71	93.71
285.00	47.15	47.15	330.00	62.75	62.75	385.00	78.35	78.35	470.00	93.95	93.95
286.00	47.39	47.39	331.00	62.99	62.99	386.00	78.59	78.59	471.00	94.19	94.19
287.00	47.63	47.63	332.00	63.23	63.23	387.00	78.83	78.83	472.00	94.43	94.43
288.00	47.87	47.87	333.00	63.47	63.47	388.00	79.07	79.07	473.00	94.67	94.67
289.00	48.11	48.11	334.00	63.71	63.71	389.00	79.31	79.31	474.00	94.91	94.91
290.00	48.35	48.35	335.00	63.95	63.95	390.00	79.55	79.55	475.00	95.15	95.15
291.00	48.59	48.59	336.00	64.19	64.19	391.00	79.79	79.79	476.00	95.39	95.39
292.00	48.83	48.83	337.00	64.43	64.43	392.00	80.03	80.03	477.00	95.63	95.63
293.00	49.07	49.07	338.00	64.67	64.67	393.00	80.27	80.27	478.00	95.87	95.87
294.00	49.31	49.31	339.00	64.91	64.91	394.00	80.51	80.51	479.00	96.11	96.11
295.00	49.55	49.55	340.00	65.15	65.15	395.00	80.75	80.75	479.00	96.35	96.35
296.00	49.79	49.79	341.00	65.39	65.39	396.00	80.99	80.99	471.00	96.59	96.59
297.00	50.03	50.03	342.00	65.63	65.63	397.00	81.23	81.23	472.00	96.83	96.83
298.00	50.27	50.27	343.00	65.87	65.87	398.00	81.47	81.47	473.00	97.07	97.07
299.00	50.51	50.51	344.00	66.11	66.11	399.00	81.71	81.71	474.00	97.31	97.31
300.00	50.75	50.75	345.00	66.35	66.35	400.00	81.95	81.95	475.00	97.55	97.55
301.00	50.99	50.99	346.00	66.59	66.59	411.00	82.19	82.19	476.00	97.79	97.79
302.00	51.23	51.23	347.00	66.83	66.83	412.00	82.43	82.43	477.00	98.03	98.03
303.00	51.47	51.47	348.00	67.07	67.07	413.00	82.67	82.67	478.00	98.27	98.27
304.00	51.71	51.71	349.00	67.31	67.31	414.00	82.91	82.91	479.00	98.51	98.51
305.00	51.95	51.95	350.00	67.55	67.55	415.00	83.15	83.15	480.00	98.75	98.75
306.00	52.19	52.19	351.00	67.79	67.79	416.00	83.39	83.39	481.00	98.99	98.99
307.00	52.43	52.43	352.00	68.03	68.03	417.00	83.63	83.63	482.00	99.23	99.23
308.00	52.67	52.67	353.00	68.27	68.27	418.00	83.87	83.87	483.00	99.47	99.47
309.00	52.91	52.91	354.00	68.51	68.51	419.00	84.11	84.11	484.00	99.71	99.71
310.00	53.15	53.15	355.00	68.75	68.75	420.00	84.35	84.35	485.00	99.95	99.95
311.00	53.39	53.39	356.00	68.99	68.99	421.00	84.59	84.59	486.00	100.19	100.19
312.00	53.63	53.63	357.00	69.23	69.23	422.00	84.83	84.83	487.00	100.43	100.43
313.00	53.87	53.87	358.00	69.47	69.47	423.00	85.07	85.07	488.00	100.67	100.67
314.00	54.11	54.11	359.00	69.71	69.71	424.00	85.31	85.31	489.00	100.91	100.91
315.00	54.35	54.35	360.00	69.95	69.95	425.00	85.55	85.55	490.00	101.15	101.15
316.00	54.59	54.59	361.00	70.19	70.19	426.00	85.79	85.79	491.00	101.39	101.39
317.00	54.83	54.83	362.00	70.43	70.43	427.00	86.03	86.03	492.00	101.63	101.63
318.00	55.07	55.07	363.00	70.67	70.67	428.00	86.27	86.27	493.00	101.87	101.87
319.00	55.31	55.31	364.00	70.91	70.91	429.00	86.51	86.51	494.00	102.11	102.11
320.00	55.55	55.55	365.00	71.15	71.15	430.00	86.75	86.75	495.00	102.35	102.35
321.00	55.79	55.79	366.00	71.39	71.39	431.00	86.99	86.99	496.00	102.59	102.59
322.00	56.03	56.03	367.00	71.63	71.63	432.00	87.23	87.23	497.00	102.83	102.83
323.00	56.27	56.27	368.00	71.87	71.87	433.00	87.47	87.47	498.00	103.07	103.07
324.00	56.51	56.51	369.00	72.11	72.11	434.00	87.71	87.71	499.00	103.31	103.31
325.00	56.75	56.75	370.00	72.35	72.35	435.00	87.95	87.95	500.00	103.55	103.55
326.00	56.99	56.99	371.00	72.59	72.59	436.00	88.19	88.19	501.00	103.79	103.79
327.00	57.23	57.23	372.00	72.83	72.83	437.00	88.43	88.43	502.00	104.03	104.03
328.00	57.47	57.47	373.00	73.07	73.07	438.00	88.67	88.67	503.00	104.27	104.27
329.00	57.71	57.71	374.00	73.31	73.31	439.00	88.91	88.91	504.00	104.51	104.51
330.00	57.95	57.95	375.00	73.55	73.55	440.00	89.15	89.15	505.00	104.75	104.75
331.00	58.19	58.19	376.00	73.79	73.79	441.00	89.39	89.39	506.00	104.99	104.99
332.00	58.43	58.43	377.00	74.03	74.03	442.00	89.63	89.63	507.00	105.23	105.23
333.00	58.67	58.67	378.00	74.27	74.27	443.00	89.87	89.87	508.00	105.47	105.47
334.00	58.91	58.91	379.00	74.51	74.51	444.00	90.11	90.11	509.00	105.71	105.71
335.00	59.15	59.15	380.00	74.75	74.75	445.00	90.35	90.35	510.00	105.95	105.95
336.00	59.39	59.39	381.00	74.99	74.99	446.00	90.59	90.59	511.00	106.19	106.19
337.00	59.63	59.63	382.00	75.23	75.23	447.00	90.83	90.83	512.00	106.43	106.43
338.00	59.87	59.87	383.00	75.47	75.47	448.00	91.07	91.07	513.00	106.67	106.67
339.00	60.11	60.11	384.00	75.71	75.71	449.00	91.31	91.31	514.00	106.91	106.91
340.00	60.35	60.35	385.00	75.95	75.95	450.00	91.55	91.55	515.00	107.15	107.15
341.00	60.59	60.59	386.00	76.19	76.19	451.00	91.79	91.79	516.00	107.39	107.39
342.00	60.83	60.83	387.00	76.43	76.43	452.00	92.03	92.03	517.00	107.63	107.63
343.00	61.07	61.07	388.00	76.67	76.67	453.00	92.27	92.27	518.00	107.87	107.87
344.00	61.31	61.31	389.00	76.91	76.91	454.00	92.51	92.51	519.00	108.11	108.11
345.00	61.55	61.55	390.00	77.15	77.15	455.00	92.75	92.75	520.00	108.35	108.35

NOTE: In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

SECOND SCHEDULE—continued

NEW APPENDIX A TO SCHEDULE 19 TO PRINCIPAL ACT—continued

APPENDIX A—continued

TAX DEDUCTIONS FROM PAYMENTS FOR WEEKLY PAY PERIODS—continued

EARNINGS	TAX USING CODE										
	T	G		T	G		T	G		T	G
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
521.00	106.59	108.59	596.00	124.19	124.19	651.00	139.79	139.79	716.00	160.64	160.64
522.00	106.83	108.83	597.00	124.43	124.43	652.00	140.03	140.03	717.00	160.97	160.97
523.00	109.07	109.07	598.00	124.67	124.67	653.00	140.27	140.27	718.00	161.30	161.30
524.00	109.31	109.31	599.00	124.91	124.91	654.00	140.51	140.51	719.00	161.63	161.63
525.00	109.55	109.55	600.00	125.15	125.15	655.00	140.75	140.75	720.00	161.96	161.96
526.00	109.79	109.79	601.00	125.39	125.39	656.00	140.99	140.99	721.00	162.29	162.29
527.00	110.03	110.03	602.00	125.63	125.63	657.00	141.23	141.23	722.00	162.62	162.62
528.00	110.27	110.27	603.00	125.87	125.87	658.00	141.50	141.50	723.00	162.95	162.95
529.00	110.51	110.51	604.00	126.11	126.11	659.00	141.83	141.83	724.00	163.28	163.28
530.00	110.75	110.75	605.00	126.35	126.35	660.00	142.16	142.16	725.00	163.61	163.61
531.00	110.99	110.99	606.00	126.59	126.59	661.00	142.49	142.49	726.00	163.94	163.94
532.00	111.23	111.23	607.00	126.83	126.83	662.00	142.82	142.82	727.00	164.27	164.27
533.00	111.47	111.47	608.00	127.07	127.07	663.00	143.15	143.15	728.00	164.60	164.60
534.00	111.71	111.71	609.00	127.31	127.31	664.00	143.48	143.48	729.00	164.93	164.93
535.00	111.95	111.95	610.00	127.55	127.55	665.00	143.81	143.81	730.00	165.26	165.26
536.00	112.19	112.19	611.00	127.79	127.79	666.00	144.14	144.14	731.00	165.59	165.59
537.00	112.43	112.43	612.00	128.03	128.03	667.00	144.47	144.47	732.00	165.92	165.92
538.00	112.67	112.67	613.00	128.27	128.27	668.00	144.80	144.80	733.00	166.25	166.25
539.00	112.91	112.91	614.00	128.51	128.51	669.00	145.13	145.13	734.00	166.58	166.58
540.00	113.15	113.15	615.00	128.75	128.75	670.00	145.46	145.46	735.00	166.91	166.91
541.00	113.39	113.39	616.00	128.99	128.99	671.00	145.79	145.79	736.00	167.24	167.24
542.00	113.63	113.63	617.00	129.23	129.23	672.00	146.12	146.12	737.00	167.57	167.57
543.00	113.87	113.87	618.00	129.47	129.47	673.00	146.45	146.45	738.00	167.90	167.90
544.00	114.11	114.11	619.00	129.71	129.71	674.00	146.78	146.78	739.00	168.23	168.23
545.00	114.35	114.35	620.00	129.95	129.95	675.00	147.11	147.11	740.00	168.56	168.56
546.00	114.59	114.59	621.00	130.19	130.19	676.00	147.44	147.44	741.00	168.89	168.89
547.00	114.83	114.83	622.00	130.43	130.43	677.00	147.77	147.77	742.00	169.22	169.22
548.00	115.07	115.07	623.00	130.67	130.67	678.00	148.10	148.10	743.00	169.55	169.55
549.00	115.31	115.31	624.00	130.91	130.91	679.00	148.43	148.43	744.00	169.88	169.88
550.00	115.55	115.55	625.00	131.15	131.15	680.00	148.76	148.76	745.00	170.21	170.21
551.00	115.79	115.79	626.00	131.39	131.39	681.00	149.09	149.09	746.00	170.54	170.54
552.00	116.03	116.03	627.00	131.63	131.63	682.00	149.42	149.42	747.00	170.87	170.87
553.00	116.27	116.27	628.00	131.87	131.87	683.00	149.75	149.75	748.00	171.20	171.20
554.00	116.51	116.51	629.00	132.11	132.11	684.00	150.08	150.08	749.00	171.53	171.53
555.00	116.75	116.75	630.00	132.35	132.35	685.00	150.41	150.41	750.00	171.86	171.86
556.00	116.99	116.99	631.00	132.59	132.59	686.00	150.74	150.74	751.00	172.19	172.19
557.00	117.23	117.23	632.00	132.83	132.83	687.00	151.07	151.07	752.00	172.52	172.52
558.00	117.47	117.47	633.00	133.07	133.07	688.00	151.40	151.40	753.00	172.85	172.85
559.00	117.71	117.71	634.00	133.31	133.31	689.00	151.73	151.73	754.00	173.18	173.18
560.00	117.95	117.95	635.00	133.55	133.55	690.00	152.06	152.06	755.00	173.51	173.51
561.00	118.19	118.19	636.00	133.79	133.79	691.00	152.39	152.39	756.00	173.84	173.84
562.00	118.43	118.43	637.00	134.03	134.03	692.00	152.72	152.72	757.00	174.17	174.17
563.00	118.67	118.67	638.00	134.27	134.27	693.00	153.05	153.05	758.00	174.50	174.50
564.00	118.91	118.91	639.00	134.51	134.51	694.00	153.38	153.38	759.00	174.83	174.83
565.00	119.15	119.15	640.00	134.75	134.75	695.00	153.71	153.71	760.00	175.16	175.16
566.00	119.39	119.39	641.00	134.99	134.99	696.00	154.04	154.04	761.00	175.49	175.49
567.00	119.63	119.63	642.00	135.23	135.23	697.00	154.37	154.37	762.00	175.82	175.82
568.00	119.87	119.87	643.00	135.47	135.47	698.00	154.70	154.70	763.00	176.15	176.15
569.00	120.11	120.11	644.00	135.71	135.71	699.00	155.03	155.03	764.00	176.48	176.48
570.00	120.35	120.35	645.00	135.95	135.95	700.00	155.36	155.36	765.00	176.81	176.81
571.00	120.59	120.59	646.00	136.19	136.19	701.00	155.69	155.69	766.00	177.14	177.14
572.00	120.83	120.83	647.00	136.43	136.43	702.00	156.02	156.02	767.00	177.47	177.47
573.00	121.07	121.07	648.00	136.67	136.67	703.00	156.35	156.35	768.00	177.80	177.80
574.00	121.31	121.31	649.00	136.91	136.91	704.00	156.68	156.68	769.00	178.13	178.13
575.00	121.55	121.55	650.00	137.15	137.15	705.00	157.01	157.01	770.00	178.46	178.46
576.00	121.79	121.79	651.00	137.39	137.39	706.00	157.34	157.34	771.00	178.79	178.79
577.00	122.03	122.03	652.00	137.63	137.63	707.00	157.67	157.67	772.00	179.12	179.12
578.00	122.27	122.27	653.00	137.87	137.87	708.00	158.00	158.00	773.00	179.45	179.45
579.00	122.51	122.51	654.00	138.11	138.11	709.00	158.33	158.33	774.00	179.78	179.78
580.00	122.75	122.75	655.00	138.35	138.35	710.00	158.66	158.66	775.00	180.11	180.11
581.00	122.99	122.99	656.00	138.59	138.59	711.00	158.99	158.99	776.00	180.44	180.44
582.00	123.23	123.23	657.00	138.83	138.83	712.00	159.32	159.32	777.00	180.77	180.77
583.00	123.47	123.47	658.00	139.07	139.07	713.00	159.65	159.65	778.00	181.10	181.10
584.00	123.71	123.71	659.00	139.31	139.31	714.00	159.98	159.98	779.00	181.43	181.43
585.00	123.95	123.95	660.00	139.55	139.55	715.00	160.31	160.31	780.00	181.76	181.76

NOTE: In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

THIRD SCHEDULE
NEW PART B OF SCHEDULE 1 TO PRINCIPAL ACT
"PART B
Rates Referred to in Clause 11 of Part A

Section 38 (1)

				The rate of tax for every \$1 shall be Cents
On so much of the income as—				
Does not exceed \$34,200	...	...	...	20
Exceeds \$34,200 but does not exceed \$38,000				22.875
Exceeds \$38,000	...	...	...	33."

Section 46 (2)

FOURTH SCHEDULE
NEW APPENDIX A TO SCHEDULE 19 TO PRINCIPAL ACT
APPENDIX A

TAX DEDUCTIONS FROM PAYMENTS FOR WEEKLY PAY PERIODS

EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE	
	T	G		T	G		T	G		T	G
1.00	0.00	0.15	66.00	0.00	9.90	121.00	7.85	19.65	196.00	30.19	30.19
2.00	0.00	0.30	67.00	0.00	10.05	122.00	8.20	19.80	197.00	30.40	30.40
3.00	0.00	0.45	68.00	0.00	10.20	123.00	8.55	19.95	198.00	30.61	30.61
4.00	0.00	0.60	69.00	0.00	10.35	124.00	8.90	20.10	199.00	30.82	30.82
5.00	0.00	0.75	70.00	0.00	10.50	125.00	9.25	20.25	200.00	31.03	31.03
6.00	0.00	0.90	71.00	0.00	10.65	126.00	9.60	20.40	201.00	31.24	31.24
7.00	0.00	1.05	72.00	0.00	10.80	127.00	9.95	20.55	202.00	31.45	31.45
8.00	0.00	1.20	73.00	0.00	10.95	128.00	10.30	20.70	203.00	31.66	31.66
9.00	0.00	1.35	74.00	0.00	11.10	129.00	10.65	20.85	204.00	31.87	31.87
10.00	0.00	1.50	75.00	0.00	11.25	130.00	11.00	21.00	205.00	32.08	32.08
11.00	0.00	1.65	76.00	0.00	11.40	131.00	11.35	21.15	206.00	32.29	32.29
12.00	0.00	1.80	77.00	0.00	11.55	132.00	11.70	21.30	207.00	32.50	32.50
13.00	0.00	1.95	78.00	0.00	11.70	133.00	12.05	21.45	208.00	32.71	32.71
14.00	0.00	2.10	79.00	0.00	11.85	134.00	12.40	21.60	209.00	32.92	32.92
15.00	0.00	2.25	80.00	0.00	12.00	135.00	12.75	21.75	210.00	33.13	33.13
16.00	0.00	2.40	81.00	0.00	12.15	136.00	13.10	21.90	211.00	33.34	33.34
17.00	0.00	2.55	82.00	0.00	12.30	137.00	13.45	22.05	212.00	33.55	33.55
18.00	0.00	2.70	83.00	0.00	12.45	138.00	13.80	22.20	213.00	33.76	33.76
19.00	0.00	2.85	84.00	0.00	12.60	139.00	14.15	22.35	214.00	33.97	33.97
20.00	0.00	3.00	85.00	0.00	12.75	140.00	14.50	22.50	215.00	34.18	34.18
21.00	0.00	3.15	86.00	0.00	12.90	141.00	14.85	22.65	216.00	34.39	34.39
22.00	0.00	3.30	87.00	0.00	13.05	142.00	15.20	22.80	217.00	34.60	34.60
23.00	0.00	3.45	88.00	0.00	13.20	143.00	15.55	22.95	218.00	34.81	34.81
24.00	0.00	3.60	89.00	0.00	13.35	144.00	15.90	23.10	219.00	35.02	35.02
25.00	0.00	3.75	90.00	0.00	13.50	145.00	16.25	23.25	220.00	35.23	35.23
26.00	0.00	3.90	91.00	0.00	13.65	146.00	16.60	23.40	221.00	35.44	35.44
27.00	0.00	4.05	92.00	0.00	13.80	147.00	16.95	23.55	222.00	35.65	35.65
28.00	0.00	4.20	93.00	0.00	13.95	148.00	17.30	23.70	223.00	35.86	35.86
29.00	0.00	4.35	94.00	0.10	14.10	149.00	17.65	23.85	224.00	36.07	36.07
30.00	0.00	4.50	95.00	0.25	14.25	150.00	18.00	24.00	225.00	36.28	36.28
31.00	0.00	4.65	96.00	0.40	14.40	151.00	18.35	24.15	226.00	36.49	36.49
32.00	0.00	4.80	97.00	0.55	14.55	152.00	18.70	24.30	227.00	36.70	36.70
33.00	0.00	4.95	98.00	0.70	14.70	153.00	19.05	24.45	228.00	36.91	36.91
34.00	0.00	5.10	99.00	0.85	14.85	154.00	19.40	24.60	229.00	37.12	37.12
35.00	0.00	5.25	100.00	1.00	15.00	155.00	19.75	24.75	230.00	37.33	37.33
36.00	0.00	5.40	101.00	1.15	15.15	156.00	20.10	24.90	231.00	37.54	37.54
37.00	0.00	5.55	102.00	1.30	15.30	157.00	20.45	25.05	232.00	37.75	37.75
38.00	0.00	5.70	103.00	1.45	15.45	158.00	20.80	25.20	233.00	37.96	37.96
39.00	0.00	5.85	104.00	1.60	15.60	159.00	21.15	25.35	234.00	38.17	38.17
40.00	0.00	6.00	105.00	1.75	15.75	160.00	21.50	25.50	235.00	38.38	38.38
41.00	0.00	6.15	106.00	1.90	15.90	171.00	21.85	25.65	236.00	38.59	38.59
42.00	0.00	6.30	107.00	2.05	16.05	172.00	22.20	25.80	237.00	38.80	38.80
43.00	0.00	6.45	108.00	2.20	16.20	173.00	22.55	25.95	238.00	39.01	39.01
44.00	0.00	6.60	109.00	2.35	16.35	174.00	22.90	26.10	239.00	39.22	39.22
45.00	0.00	6.75	110.00	2.50	16.50	175.00	23.25	26.25	240.00	39.43	39.43
46.00	0.00	6.90	111.00	2.65	16.65	176.00	23.60	26.40	241.00	39.64	39.64
47.00	0.00	7.05	112.00	2.80	16.80	177.00	23.95	26.55	242.00	39.85	39.85
48.00	0.00	7.20	113.00	2.95	16.95	178.00	24.30	26.70	243.00	40.06	40.06
49.00	0.00	7.35	114.00	3.10	17.10	179.00	24.65	26.85	244.00	40.27	40.27
50.00	0.00	7.50	115.00	3.25	17.25	180.00	25.00	27.00	245.00	40.48	40.48
51.00	0.00	7.65	116.00	3.40	17.40	181.00	25.35	27.15	246.00	40.69	40.69
52.00	0.00	7.80	117.00	3.55	17.55	182.00	25.70	27.30	247.00	40.90	40.90
53.00	0.00	7.95	118.00	3.70	17.70	183.00	26.05	27.45	248.00	41.11	41.11
54.00	0.00	8.10	119.00	3.85	17.85	184.00	26.40	27.60	249.00	41.32	41.32
55.00	0.00	8.25	120.00	4.00	18.00	185.00	26.75	27.75	250.00	41.53	41.53
56.00	0.00	8.40	121.00	4.15	18.15	186.00	27.10	27.90	251.00	41.74	41.74
57.00	0.00	8.55	122.00	4.30	18.30	187.00	27.45	28.05	252.00	41.95	41.95
58.00	0.00	8.70	123.00	4.45	18.45	188.00	27.80	28.20	253.00	42.16	42.16
59.00	0.00	8.85	124.00	4.60	18.60	189.00	28.15	28.35	254.00	42.37	42.37
60.00	0.00	9.00	125.00	4.75	18.75	190.00	28.50	28.50	255.00	42.58	42.58
61.00	0.00	9.15	126.00	4.90	18.90	191.00	28.85	28.65	256.00	42.79	42.79
62.00	0.00	9.30	127.00	5.05	19.05	192.00	29.20	28.80	257.00	43.00	43.00
63.00	0.00	9.45	128.00	5.20	19.20	193.00	29.55	28.95	258.00	43.21	43.21
64.00	0.00	9.60	129.00	5.35	19.35	194.00	29.90	29.10	259.00	43.42	43.42
65.00	0.00	9.75	130.00	5.50	19.50	195.00	30.25	29.25	260.00	43.63	43.63

NOTE: In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

FOURTH SCHEDULE—continued

NEW APPENDIX A TO SCHEDULE 19 TO PRINCIPAL ACT—continued

APPENDIX A—continued

TAX DEDUCTIONS FROM PAYMENTS FOR WEEKLY PAY PERIODS—continued

EARNINGS	TAX USING CODE										
	T	G		T	G		T	G		T	G
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
261.00	43.84	43.84	326.00	57.49	57.49	391.00	71.14	71.14	456.00	84.79	84.79
262.00	44.06	44.06	327.00	57.70	57.70	392.00	71.36	71.36	457.00	85.00	85.00
263.00	44.26	44.26	328.00	57.91	57.91	393.00	71.56	71.56	458.00	85.21	85.21
264.00	44.47	44.47	329.00	58.12	58.12	394.00	71.77	71.77	459.00	85.42	85.42
265.00	44.68	44.68	330.00	58.33	58.33	395.00	71.98	71.98	460.00	85.63	85.63
266.00	44.89	44.89	331.00	58.54	58.54	396.00	72.19	72.19	461.00	85.84	85.84
267.00	45.10	45.10	332.00	58.75	58.75	397.00	72.40	72.40	462.00	86.05	86.05
268.00	45.31	45.31	333.00	58.96	58.96	398.00	72.61	72.61	463.00	86.26	86.26
269.00	45.52	45.52	334.00	59.17	59.17	399.00	72.82	72.82	464.00	86.47	86.47
270.00	45.73	45.73	335.00	59.38	59.38	400.00	73.03	73.03	465.00	86.68	86.68
271.00	45.94	45.94	336.00	59.59	59.59	401.00	73.24	73.24	466.00	86.89	86.89
272.00	46.15	46.15	337.00	59.80	59.80	402.00	73.45	73.45	467.00	87.10	87.10
273.00	46.36	46.36	338.00	60.01	60.01	403.00	73.66	73.66	468.00	87.31	87.31
274.00	46.57	46.57	339.00	60.22	60.22	404.00	73.87	73.87	469.00	87.52	87.52
275.00	46.78	46.78	340.00	60.43	60.43	405.00	74.08	74.08	470.00	87.73	87.73
276.00	46.99	46.99	341.00	60.64	60.64	406.00	74.29	74.29	471.00	87.94	87.94
277.00	47.20	47.20	342.00	60.85	60.85	407.00	74.50	74.50	472.00	88.15	88.15
278.00	47.41	47.41	343.00	61.06	61.06	408.00	74.71	74.71	473.00	88.36	88.36
279.00	47.62	47.62	344.00	61.27	61.27	409.00	74.92	74.92	474.00	88.57	88.57
280.00	47.83	47.83	345.00	61.48	61.48	410.00	75.13	75.13	475.00	88.78	88.78
281.00	48.04	48.04	346.00	61.69	61.69	411.00	75.34	75.34	476.00	88.99	88.99
282.00	48.25	48.25	347.00	61.90	61.90	412.00	75.55	75.55	477.00	89.20	89.20
283.00	48.46	48.46	348.00	62.11	62.11	413.00	75.76	75.76	478.00	89.41	89.41
284.00	48.67	48.67	349.00	62.32	62.32	414.00	75.97	75.97	479.00	89.62	89.62
285.00	48.88	48.88	350.00	62.53	62.53	415.00	76.18	76.18	480.00	89.83	89.83
286.00	49.09	49.09	351.00	62.74	62.74	416.00	76.39	76.39	481.00	90.04	90.04
287.00	49.30	49.30	352.00	62.95	62.95	417.00	76.60	76.60	482.00	90.25	90.25
288.00	49.51	49.51	353.00	63.16	63.16	418.00	76.81	76.81	483.00	90.46	90.46
289.00	49.72	49.72	354.00	63.37	63.37	419.00	77.02	77.02	484.00	90.67	90.67
290.00	49.93	49.93	355.00	63.58	63.58	420.00	77.23	77.23	485.00	90.88	90.88
291.00	50.14	50.14	356.00	63.79	63.79	421.00	77.44	77.44	486.00	91.09	91.09
292.00	50.35	50.35	357.00	64.00	64.00	422.00	77.65	77.65	487.00	91.30	91.30
293.00	50.56	50.56	358.00	64.21	64.21	423.00	77.86	77.86	488.00	91.51	91.51
294.00	50.77	50.77	359.00	64.42	64.42	424.00	78.07	78.07	489.00	91.72	91.72
295.00	50.98	50.98	360.00	64.63	64.63	425.00	78.28	78.28	490.00	91.93	91.93
296.00	51.19	51.19	361.00	64.84	64.84	426.00	78.49	78.49	491.00	92.14	92.14
297.00	51.40	51.40	362.00	65.05	65.05	427.00	78.70	78.70	492.00	92.35	92.35
298.00	51.61	51.61	363.00	65.26	65.26	428.00	78.91	78.91	493.00	92.56	92.56
299.00	51.82	51.82	364.00	65.47	65.47	429.00	79.12	79.12	494.00	92.77	92.77
300.00	52.03	52.03	365.00	65.68	65.68	430.00	79.33	79.33	495.00	92.98	92.98
301.00	52.24	52.24	366.00	65.89	65.89	431.00	79.54	79.54	496.00	93.19	93.19
302.00	52.45	52.45	367.00	66.10	66.10	432.00	79.75	79.75	497.00	93.40	93.40
303.00	52.66	52.66	368.00	66.31	66.31	433.00	79.96	79.96	498.00	93.61	93.61
304.00	52.87	52.87	369.00	66.52	66.52	434.00	80.17	80.17	499.00	93.82	93.82
305.00	53.08	53.08	370.00	66.73	66.73	435.00	80.38	80.38	500.00	94.03	94.03
306.00	53.29	53.29	371.00	66.94	66.94	436.00	80.59	80.59	501.00	94.24	94.24
307.00	53.50	53.50	372.00	67.15	67.15	437.00	80.80	80.80	502.00	94.45	94.45
308.00	53.71	53.71	373.00	67.36	67.36	438.00	81.01	81.01	503.00	94.66	94.66
309.00	53.92	53.92	374.00	67.57	67.57	439.00	81.22	81.22	504.00	94.87	94.87
310.00	54.13	54.13	375.00	67.78	67.78	440.00	81.43	81.43	505.00	95.08	95.08
311.00	54.34	54.34	376.00	67.99	67.99	441.00	81.64	81.64	506.00	95.29	95.29
312.00	54.55	54.55	377.00	68.20	68.20	442.00	81.85	81.85	507.00	95.50	95.50
313.00	54.76	54.76	378.00	68.41	68.41	443.00	82.06	82.06	508.00	95.71	95.71
314.00	54.97	54.97	379.00	68.62	68.62	444.00	82.27	82.27	509.00	95.92	95.92
315.00	55.18	55.18	380.00	68.83	68.83	445.00	82.48	82.48	510.00	96.13	96.13
316.00	55.39	55.39	381.00	69.04	69.04	446.00	82.69	82.69	511.00	96.34	96.34
317.00	55.60	55.60	382.00	69.25	69.25	447.00	82.90	82.90	512.00	96.55	96.55
318.00	55.81	55.81	383.00	69.46	69.46	448.00	83.11	83.11	513.00	96.76	96.76
319.00	56.02	56.02	384.00	69.67	69.67	449.00	83.32	83.32	514.00	96.97	96.97
320.00	56.23	56.23	385.00	69.88	69.88	450.00	83.53	83.53	515.00	97.18	97.18
321.00	56.44	56.44	386.00	70.09	70.09	451.00	83.74	83.74	516.00	97.39	97.39
322.00	56.65	56.65	387.00	70.30	70.30	452.00	83.95	83.95	517.00	97.60	97.60
323.00	56.86	56.86	388.00	70.51	70.51	453.00	84.16	84.16	518.00	97.81	97.81
324.00	57.07	57.07	389.00	70.72	70.72	454.00	84.37	84.37	519.00	98.02	98.02
325.00	57.28	57.28	390.00	70.93	70.93	455.00	84.58	84.58	520.00	98.23	98.23

NOTE: In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

FOURTH SCHEDULE—continued

NEW APPENDIX A TO SCHEDULE 19 TO PRINCIPAL ACT—continued

APPENDIX A—continued

TAX DEDUCTIONS FROM PAYMENTS FOR WEEKLY PAY PERIODS—continued

EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE		EARNINGS	TAX USING CODE	
	T	G		T	G		T	G		T	G
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
521.00	98.44	98.44	588.00	112.09	112.09	651.00	126.74	126.74	716.00	139.39	139.39
522.00	98.65	98.65	587.00	112.30	112.30	652.00	126.95	126.95	717.00	139.60	139.60
523.00	98.86	98.86	586.00	112.51	112.51	653.00	127.16	127.16	718.00	139.81	139.81
524.00	99.07	99.07	585.00	112.72	112.72	654.00	127.37	127.37	719.00	140.02	140.02
525.00	99.28	99.28	584.00	112.93	112.93	655.00	127.58	127.58	720.00	140.23	140.23
526.00	99.49	99.49	583.00	113.14	113.14	656.00	127.79	127.79	721.00	140.44	140.44
527.00	99.70	99.70	582.00	113.35	113.35	657.00	128.00	128.00	722.00	140.65	140.65
528.00	99.91	99.91	581.00	113.56	113.56	658.00	128.21	128.21	723.00	140.86	140.86
529.00	100.12	100.12	580.00	113.77	113.77	659.00	128.42	128.42	724.00	141.07	141.07
530.00	100.33	100.33	579.00	113.98	113.98	660.00	128.63	128.63	725.00	141.28	141.28
531.00	100.54	100.54	578.00	114.19	114.19	661.00	128.84	128.84	726.00	141.49	141.49
532.00	100.75	100.75	577.00	114.40	114.40	662.00	129.05	129.05	727.00	141.70	141.70
533.00	100.96	100.96	576.00	114.61	114.61	663.00	129.26	129.26	728.00	141.91	141.91
534.00	101.17	101.17	575.00	114.82	114.82	664.00	129.47	129.47	729.00	142.12	142.12
535.00	101.38	101.38	574.00	115.03	115.03	665.00	129.68	129.68	730.00	142.33	142.33
536.00	101.59	101.59	573.00	115.24	115.24	666.00	129.89	129.89	731.00	142.57	142.57
537.00	101.80	101.80	572.00	115.45	115.45	667.00	130.10	130.10	732.00	142.90	142.90
538.00	102.01	102.01	571.00	115.66	115.66	668.00	130.31	130.31	733.00	143.23	143.23
539.00	102.22	102.22	570.00	115.87	115.87	669.00	130.52	130.52	734.00	143.56	143.56
540.00	102.43	102.43	569.00	116.08	116.08	670.00	130.73	130.73	735.00	143.89	143.89
541.00	102.64	102.64	568.00	116.29	116.29	671.00	130.94	130.94	736.00	144.22	144.22
542.00	102.85	102.85	567.00	116.50	116.50	672.00	131.15	131.15	737.00	144.55	144.55
543.00	103.06	103.06	566.00	116.71	116.71	673.00	131.36	131.36	738.00	144.88	144.88
544.00	103.27	103.27	565.00	116.92	116.92	674.00	131.57	131.57	739.00	145.21	145.21
545.00	103.48	103.48	564.00	117.13	117.13	675.00	131.78	131.78	740.00	145.54	145.54
546.00	103.69	103.69	563.00	117.34	117.34	676.00	131.99	131.99	741.00	145.87	145.87
547.00	103.90	103.90	562.00	117.55	117.55	677.00	132.20	132.20	742.00	146.20	146.20
548.00	104.11	104.11	561.00	117.76	117.76	678.00	132.41	132.41	743.00	146.53	146.53
549.00	104.32	104.32	560.00	117.97	117.97	679.00	132.62	132.62	744.00	146.86	146.86
550.00	104.53	104.53	559.00	118.18	118.18	680.00	132.83	132.83	745.00	147.19	147.19
551.00	104.74	104.74	558.00	118.39	118.39	681.00	133.04	133.04	746.00	147.52	147.52
552.00	104.95	104.95	557.00	118.60	118.60	682.00	133.25	133.25	747.00	147.85	147.85
553.00	105.16	105.16	556.00	118.81	118.81	683.00	133.46	133.46	748.00	148.18	148.18
554.00	105.37	105.37	555.00	119.02	119.02	684.00	133.67	133.67	749.00	148.51	148.51
555.00	105.58	105.58	554.00	119.23	119.23	685.00	133.88	133.88	750.00	148.84	148.84
556.00	105.79	105.79	553.00	119.44	119.44	686.00	134.09	134.09	751.00	149.17	149.17
557.00	106.00	106.00	552.00	119.65	119.65	687.00	134.30	134.30	752.00	149.50	149.50
558.00	106.21	106.21	551.00	119.86	119.86	688.00	134.51	134.51	753.00	149.83	149.83
559.00	106.42	106.42	550.00	120.07	120.07	689.00	134.72	134.72	754.00	150.16	150.16
560.00	106.63	106.63	549.00	120.28	120.28	690.00	134.93	134.93	755.00	150.49	150.49
561.00	106.84	106.84	548.00	120.49	120.49	691.00	135.14	135.14	756.00	150.82	150.82
562.00	107.05	107.05	547.00	120.70	120.70	692.00	135.35	135.35	757.00	151.15	151.15
563.00	107.26	107.26	546.00	120.91	120.91	693.00	135.56	135.56	758.00	151.48	151.48
564.00	107.47	107.47	545.00	121.12	121.12	694.00	135.77	135.77	759.00	151.81	151.81
565.00	107.68	107.68	544.00	121.33	121.33	695.00	135.98	135.98	760.00	152.14	152.14
566.00	107.89	107.89	543.00	121.54	121.54	696.00	136.19	136.19	761.00	152.47	152.47
567.00	108.10	108.10	542.00	121.75	121.75	697.00	136.40	136.40	762.00	152.80	152.80
568.00	108.31	108.31	541.00	121.96	121.96	698.00	136.61	136.61	763.00	153.13	153.13
569.00	108.52	108.52	540.00	122.17	122.17	699.00	136.82	136.82	764.00	153.46	153.46
570.00	108.73	108.73	539.00	122.38	122.38	700.00	137.03	137.03	765.00	153.79	153.79
571.00	108.94	108.94	538.00	122.59	122.59	701.00	137.24	137.24	766.00	154.12	154.12
572.00	109.15	109.15	537.00	122.80	122.80	702.00	137.45	137.45	767.00	154.45	154.45
573.00	109.36	109.36	536.00	123.01	123.01	703.00	137.66	137.66	768.00	154.78	154.78
574.00	109.57	109.57	535.00	123.22	123.22	704.00	137.87	137.87	769.00	155.11	155.11
575.00	109.78	109.78	534.00	123.43	123.43	705.00	138.08	138.08	770.00	155.44	155.44
576.00	109.99	109.99	533.00	123.64	123.64	706.00	138.29	138.29	771.00	155.77	155.77
577.00	110.20	110.20	532.00	123.85	123.85	707.00	138.50	138.50	772.00	156.10	156.10
578.00	110.41	110.41	531.00	124.06	124.06	708.00	138.71	138.71	773.00	156.43	156.43
579.00	110.62	110.62	530.00	124.27	124.27	709.00	138.92	138.92	774.00	156.76	156.76
580.00	110.83	110.83	529.00	124.48	124.48	710.00	139.13	139.13	775.00	157.09	157.09
581.00	111.04	111.04	528.00	124.69	124.69	711.00	139.34	139.34	776.00	157.42	157.42
582.00	111.25	111.25	527.00	124.90	124.90	712.00	139.55	139.55	777.00	157.75	157.75
583.00	111.46	111.46	526.00	125.11	125.11	713.00	139.76	139.76	778.00	158.08	158.08
584.00	111.67	111.67	525.00	125.32	125.32	714.00	139.97	139.97	779.00	158.41	158.41
585.00	111.88	111.88	524.00	125.53	125.53	715.00	140.18	140.18	780.00	158.74	158.74

NOTE: In calculating weekly earnings, ignore cents in excess and include value of allowances—e.g., board and lodging.

FIFTH SCHEDULE
NEW PART B OF SCHEDULE 1 TO PRINCIPAL ACT
“PART B
Rates Referred to in Clause 11 of Part A

Section 53 (1)

	The rate of tax for every \$1 shall be Cents
On so much of the income as—	
Does not exceed \$38,000 	19.5
Exceeds \$38,000 	33.”

This Act is administered in the Inland Revenue Department.
