



## ANALYSIS

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1986, No. 7

**An Act to amend the Income Tax Act 1976**

[6 May 1986]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

**1. Short Title and commencement**—(1) This Act may be cited as the Income Tax Amendment Act (No. 2) 1986, and shall be read together with and deemed part of the Income Tax Act 1976 (hereinafter referred to as the principal Act).

(2) Except where this Act otherwise provides, this Act shall come into force on the day on which it receives the Governor-General's assent.

**PART I****PERSONAL INCOME TAX**

**2. Interpretation**—(1) Section 2 of the principal Act is hereby amended—

(a) By omitting from paragraph (d) of the definition of the expression “employer” (as substituted by section 4 (1) of the Income Tax Amendment Act 1979) the words “and unemployment benefit, the Director-General of Social Welfare”, and substituting the words “income-tested benefits, the Social Security Commission established by the Social Security Act 1964, and in relation to payments of specified war pensions, a War Pensions Board established under the War Pensions Act 1954”:

(b) By omitting from the definition of the expression “national superannuation” the words “section 61A or section 61E or section 61G”, and substituting the words “any of sections 61DC, 61DD, 61DE, 61E, 61G, and 69C”:

(c) By omitting from paragraph (c) of the definition of the expression “salary or wages” (as substituted by section 4 (2) of the Income Tax Amendment Act 1979) the words “and unemployment benefit”, and substituting the words “, income-tested benefits, and specified war pensions”:

(d) By repealing the definition of the expression “unemployment benefit” (as inserted by section 4 (3) of the Income Tax Amendment Act 1979).

(2) Section 2 of the principal Act (as so amended) is hereby further amended by inserting, in their appropriate alphabetical order, the following definitions:

“‘Income-tested benefit’ means a domestic purposes benefit, invalids’ benefit, sickness benefit, unemployment benefit, widows’ benefit or emergency benefit (other than an emergency benefit that is analogous to a family benefit payable under Part I of the Social Security Act 1964 or to any grant payable pursuant to the Tertiary Assistance Grants Regulations 1982) paid or payable under Part I of the Social Security Act 1964; but does not include any supplement or benefit paid or payable under any of sections 61DC, 61DD, 61DE, 61E, 61G, and 69C of that Act:

“‘Specified war pension’ means a pension or allowance payable under section 30, section 31, section 31A, Part III, Part VA (except section 66F), or Part VI (except section 70) of the War Pensions Act 1954:”.

(3) Section 4 (1), (2), and (3) of the Income Tax Amendment Act 1979 shall consequentially be deemed to have been repealed on the 1st day of October 1986.

(4) Subsections (1) and (2) of this section shall apply with respect to the tax on income derived on and from the 1st day of October 1986.

**3. Rebate in certain cases for children**—(1) Section 50A of the principal Act (as inserted by section 4 (1) of the Income Tax Amendment Act 1978 and amended by section 6 of the Income Tax Amendment Act 1979 and section 7 (1) and (2) of the Income Tax Amendment Act 1982) is hereby further amended by inserting, after the words “section 50B”, the words “or section 50C”.

(2) Section 50A of the principal Act (as so inserted and amended) is hereby further amended by omitting the words “section 50B or”.

(3) Subsection (1) of this section shall come into force on the 1st day of April 1986 and shall apply with respect to the tax on income derived in the income year commencing on that date and in every subsequent year.

(4) Subsection (2) of this section shall come into force on the 1st day of April 1987 and shall apply with respect to the tax on income derived in the income year commencing on that date and in every subsequent year.

**4. Principal income earner rebate**—(1) Section 50B (1) of the principal Act (as inserted by section 8 (1) of the Income Tax Amendment Act 1982) is hereby amended by repealing the definition of the expression “qualifying person” (as amended by section 6 (1), (2), and (3) of the Income Tax Amendment Act 1984), except the proviso, and substituting the following definition:

“‘Qualifying person’ means any person, not being an absentee or a company or a public authority or a Maori authority or an unincorporated body, and not being a person—

“(a) Who has been in receipt of national superannuation throughout the period that commences on the 1st day of April 1986 and ends with the 30th day of September 1986:

“(b) Who is a child (other than a child over the age of 15 years who has ceased attending a school of any of the kinds referred to in section 50A (b) of this Act) in respect of whom a family benefit has been payable throughout the period that commences on the 1st day of April 1986 and ends with the 30th day of September 1986:

“(c) Who, being the spouse of another person throughout the period that commences on the 1st day of April 1986 and ends with the 30th day of September 1986, derives from all sources in the income year that commences on the 1st day of April 1986 assessable income of an amount less than or equal to the assessable income derived from all sources in that income year by that other person:

“(d) Who is entitled to any rebate of income tax in respect of the income year that commences on the 1st day of April 1986 under section 53C of this Act:

“(e) Who is, throughout the period that commences on the 1st day of April 1986 and ends with the 30th day of September 1986, the spouse of any person who, in respect of the income year that commences on the 1st day of April 1986, is entitled to any rebate of income tax under this section or section 53C of this Act:

“(f) Who is not chargeable with income tax in respect of the income derived by the person in the period that commences on the 1st day of April 1986 and ends with the 30th day of September 1986:

“(g) Who is deemed, under section 241 of this Act, not to be resident in New Zealand throughout the period that commences on the 1st day of April 1986 and ends with the 30th day of September 1986:”.

(2) Section 50B (2) of the principal Act (as substituted by section 6 (4) of the Income Tax Amendment Act 1984) is hereby amended—

(a) By omitting the words “any income year”, and substituting the words “the income year that commences on the 1st day of April 1986”:

(b) By omitting from paragraph (a) the expression “8.5”, and substituting the expression “4.25”:

(c) By omitting from paragraphs (b) and (c) the expression “\$520”, and substituting in each case the expression “\$260”:

(d) By omitting from paragraph (c) the expression “16.5”, and substituting the expression “8.25”.

(3) Subsections (1) and (2) of this section and section 50B of the principal Act shall be deemed to have been repealed on the 1st day of April 1987.

(4) The following enactments shall consequentially be deemed to have been repealed on the 1st day of April 1987:

(a) Section 57 (2) (fb) of the principal Act:

(b) Section 8 of the Income Tax Amendment Act 1982:

(c) Section 5 of the Income Tax Amendment Act (No. 2) 1983:

(d) Section 6 of the Income Tax Amendment Act 1984.

(5) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1986.

**5. Transitional tax allowance**—(1) The principal Act is hereby amended by inserting, after section 50B (as amended by section 4 of this Act), the following section:

“50c. (1) For the purposes of this section,—

“ ‘Family benefit’ and ‘spouse’ have the same meanings as in section 374A of this Act:

“ ‘Full-time earner’, in relation to any week, means any person who, in the week, is engaged in remunerative work for not less than 30 hours; and includes any person who, the Commissioner is satisfied, has not been so engaged by reason of—

“(a) That person having suffered incapacity due to personal injury by accident (being personal injury by accident within the meaning of section 2 of the Accident Compensation Act 1982) in respect of which

earnings related compensation (within the meaning of the said section 2) has been, is being, or will be paid where, were it not for the suffering of that incapacity, that person would have been so engaged:

“(b) That person having been temporarily, or for an indefinite period, incapacitated for work through sickness or accident in respect of which a sickness benefit has been, is being, or will be paid under Part I of the Social Security Act 1964 where, were it not for that person having been so incapacitated for work, that person would have been so engaged;—

and for the purposes of this definition in any case where remunerative work is performed, by any person, in a pay period that consists of a period that is longer than one week, the person shall be deemed to have been engaged in remunerative work to a uniform daily extent throughout the said period:

“ ‘Qualifying person’, in relation to an income year, means any full-time earner, not being a person—

“(a) Who is a child (other than a child over the age of 15 years who has ceased attending a school of any of the kinds referred to in section 50A (b) of this Act) in respect of whom a family benefit has been payable throughout the income year:

“(b) Who is not chargeable with income tax in respect of the income derived by the person in the income year:

“(c) Who is deemed, under section 241 of this Act, not to be resident in New Zealand throughout the income year:

“(d) Who is entitled to any credit of tax in respect of the income year under Part XIA of this Act:

“(e) Who is, throughout the income year, the spouse of any person who, in respect of the income year, is entitled to any credit of tax under Part XIA of this Act:

“ ‘Remunerative work’, in relation to any person, means work from, by, or through the performing of which by the person, income (within the meaning of this Act) is derived by the person.

“(2) Subject to this section and to section 57 of this Act, in the assessment of every taxpayer who in any income year is a qualifying person, there shall be allowed as a rebate of income tax, an amount calculated in accordance with the following formula:

$$y \times \frac{z}{52}$$

where—

y is an amount equal to—

“(i) Where the amount of the assessable income derived in the income year by that taxpayer is less than \$6,241, \$728:

“(ii) Where the amount of the assessable income derived in the income year by that taxpayer amounts to or exceeds \$6,241, \$728 diminished by 20 cents for each complete dollar of the amount of the assessable income that exceeds \$6,240; and

z is the number (if any) that is equal to the number of periods of one week, in the income year, throughout the whole of each of which neither the taxpayer nor the spouse (if any) of the taxpayer is entitled to a family benefit and in relation to each of which the taxpayer is a full-time earner:

“Provided that, for the purposes of this subsection, where a person ceases to receive a family benefit in respect of any child by reason of the cessation of the entitlement of that person, to a family benefit in respect of the child, by reason of—

“(a) The attainment by that child of the age of 16 years or, where the proviso to section 32(1) of the Social Security Act 1964 applies in relation to that child, the age of 18 years; or

“(b) The death of that child,—

that person shall be deemed to cease to be entitled to a family benefit in respect of that child with the expiry of the last day of the period of 28 days immediately succeeding the day on which any such entitlement ceased under the Social Security Act 1964.

“(3) For the purposes of subsection (2) of this section, in any case where a qualifying person has, during the income year, either arrived in or departed from New Zealand and in respect of that part of the income year (being the income year in which the qualifying person so arrives or departs) that precedes his arrival in or, as the case may be, succeeds his departure from New Zealand the qualifying person is deemed, under section 241 of this Act, not to be resident in New Zealand, the amount of the assessable income derived in the income year by the qualifying person shall be deemed to be an amount equal to the amount of the assessable income derived by the qualifying person in the period during which (in the income year) the

qualifying person is personally present in New Zealand, increased in the proportion that the number of days in the income year bears to the number of days in that period:

“Provided that in any case where the qualifying person derives income from New Zealand in the period (in the income year) that precedes his arrival in or, as the case may be, succeeds his departure from New Zealand (being the period in respect of which the qualifying person is deemed not to be resident in New Zealand) the Commissioner may determine the amount of the assessable income derived in the income year by the qualifying person in such manner and in such amount as in all the circumstances of the case appear equitable having regard to the class or classes of the income so derived by the qualifying person and to the circumstances of the derivation of that income and to the tenor of this subsection.”

(2) Notwithstanding anything in the principal Act, section 50c of the principal Act (as inserted by subsection (1) of this section) shall, in respect of the tax on income derived in the income year that commences on the 1st day of April 1986, apply as if—

- (a) The expression “the income year” in each place where it occurs in the definition of the expression “qualifying person” in subsection (1) of the said section 50c were the expression “the period that commences on the 1st day of October 1986 and ends with the 31st day of March 1987”;
- (b) The expression “\$728” in each place where it occurs in subsection (2) of the said section 50c were the expression “\$364”;
- (c) The expression “20 cents” in subsection (2) of the said section 50c were the expression “10 cents”

(3) Section 57 (2) of the principal Act is hereby amended by inserting, after paragraph (fb) (as repealed by section 4 (5) (a) of this Act), the following paragraph:

“(fc) Section 50c:”.

(4) Subsection (2) of this section shall be deemed to have been repealed on the 1st day of April 1987.

(5) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1986 and in every subsequent year.

**6. Family rebate**—(1) Section 53c (1) of the principal Act (as inserted by section 13 (1) of the Income Tax Amendment Act 1982) is hereby amended by repealing the definition of the

expression “family income”, except the provisos, and substituting the following definition:

“ ‘Family income’, in relation to a taxpayer and to any family of which the taxpayer is a member in the period that commences on the 1st day of April 1986 and ends with the 30th day of September 1986, means the sum of the assessable incomes derived in the income year that commences on the 1st day of April 1986 by every person comprising the family:”.

(2) Section 53C (2) of the principal Act (as inserted by section 13 (1) of the Income Tax Amendment Act 1982) is hereby amended by omitting the words “any income year where the Commissioner is satisfied that, in that income year”, and substituting the words “the income year that commences on the 1st day of April 1986 where the Commissioner is satisfied that, in the period that commences on the 1st day of April 1986 and ends with the 30th day of September 1986”.

(3) Section 53C (4) of the principal Act (as substituted by section 6 (1) of the Income Tax Amendment Act (No. 2) 1983) is hereby amended—

(a) By omitting the words “other than an absentee”, and substituting the words “not being an absentee, and not being a person who is not chargeable with income tax in respect of income derived by the person in the period that commences on the 1st day of April 1986 and ends with the 30th day of September 1986, and not being a person who is deemed, under section 241 of this Act, not to be resident in New Zealand throughout the period that commences on the 1st day of April 1986 and ends with the 30th day of September 1986”:

(b) By omitting the words “any income year”, and substituting the words “the income year that commences on the 1st day of April 1986”:

(c) By omitting the expression “\$1,924”, and substituting the expression “\$962”:

(d) By omitting from paragraph (a) the expression “Fifteen cents”, and substituting the expression “Seven and one-half cents”:

(e) By omitting from paragraph (b) the expression “Twenty cents”, and substituting the expression “Ten cents”.

(4) Subsections (1) to (3) of this section and section 53C of the principal Act shall be deemed to have been repealed on the 1st day of April 1987.

(5) The following enactments shall consequentially be deemed to have been repealed on the 1st day of April 1987:

(a) Section 57 (2) (ic) of the principal Act:

(b) Section 13 of the Income Tax Amendment Act 1982:

(c) Section 6 of the Income Tax Amendment Act (No. 2) 1983.

(6) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1986.

**7. Incomes wholly exempt from tax**—(1) Section 61 (10) of the principal Act is hereby amended by inserting, after the words “War Pensions Act 1954”, the words “, other than any specified war pension,”.

(2) Section 61 (35) of the principal Act (as substituted by section 11 (1) of the Income Tax Amendment Act 1981) is hereby amended by inserting, after the words “Part I”, the words “or Part IA”.

(3) Section 61 of the principal Act is hereby further amended by repealing paragraph (35) (as so substituted and amended), and substituting the following paragraph:

“(35) Income derived by any person from any monetary benefit payable under Part I of the Social Security Act 1964, other than from any income-tested benefit:”.

(4) Section 61 (36) of the principal Act is hereby amended by omitting the words “(within the meaning of section 70 of the Social Security Act 1964) to the extent to which it is deducted”, and substituting the words “to the extent to which, pursuant to section 70 of the Social Security Act 1964, a deduction in respect of that income is made”.

(5) The following enactments shall consequentially be deemed to have been repealed on the 1st day of October 1986:

(a) Section 4 (4) of the Income Tax Amendment Act 1979:

(b) Section 11 (1) and (2) of the Income Tax Amendment Act 1981.

(6) Subsections (1) and (3) of this section shall come into force on the 1st day of October 1986 and shall apply with respect to the tax on income derived on and from that date.

(7) Subsection (2) of this section shall be deemed to have come into force on the 21st day of November 1984 (being the date on which the Social Security Amendment Act 1984 received the Governor-General’s assent) and shall apply with respect to every family care grant under section 86B of the Social Security Act 1964 and to every special family care grant under section 86E of that Act, being in every case a grant made on or after that date.

(8) Subsection (4) of this section shall be deemed to have come into force on the 1st day of April 1985 and shall apply with respect to the tax on income derived in the income year that commenced on that date and in every subsequent year.

**8. Items included in assessable income**—(1) Section 65 (2) of the principal Act is hereby amended by repealing paragraph (d) (as substituted by section 4 (5) of the Income Tax Amendment Act 1979), and substituting the following paragraph:

“(d) All payments of national superannuation, income-tested benefits, and specified war pensions:”.

(2) Section 4 (5) of the Income Tax Amendment Act 1979 shall consequentially be deemed to have been repealed on the 1st day of October 1986.

(3) Subsection (1) of this section shall apply with respect to the tax on income derived on and from the 1st day of October 1986.

**9. Amounts of tax deductions**—(1) Section 343 (1) of the principal Act is hereby amended by adding the following proviso:

“Provided further that, notwithstanding anything in the foregoing provisos to this subsection, where a source deduction payment is a payment of an income-tested benefit or a payment of a specified war pension, the amount of the tax deduction from that source deduction payment shall be of such amount as the Commissioner determines in consultation with the Social Security Commission established by the Social Security Act 1964 or, as the case may be, a War Pensions Board established under the War Pensions Act 1954.”

(2) This section shall apply with respect to tax deductions made or required to be made on or after the 1st day of October 1986.

**10. Application of tax codes specified in tax code declarations or tax code certificates**—(1) Section 344 of the principal Act is hereby amended by repealing on the 1st day of October 1986 subsection (1) (as substituted by section 19 (1) of the Income Tax Amendment Act 1982 and amended by section 3 (5) of the Income Tax Amendment Act 1984 and section 36 (1) of the Income Tax Amendment Act (No. 2) 1985), and substituting on that date the following subsection:

“(1) For the purposes of this Part of this Act, the tax code of any employee in relation to any source deduction payment

(not being a source deduction payment that is an extra emolument and not being a source deduction payment that is a withholding payment and not being a source deduction payment that is a payment of an income-tested benefit or a payment of a specified war pension) shall be such one of the following codes as applies to the employee in respect of that source deduction payment in accordance with this section, namely:

- “(a) ‘No declaration’, signifying an employee who has not delivered to the employer a tax code declaration in the form authorised by the Commissioner and containing such particulars as the Commissioner requires, nor a tax code certificate:
- “(b) ‘T’, signifying an employee who is entitled to a rebate of income tax under section 50C of this Act and in relation to whom the source deduction payment is a payment, other than a payment of any of the kinds referred to in clauses 7 and 7A of the Second Schedule to this Act, that is primary employment earnings:
- “(c) ‘G’, signifying an employee who is not entitled to a rebate of income tax under section 50C of this Act and in relation to whom the source deduction is a payment, other than a payment of any of the kinds referred to in clauses 7 and 7A of the Second Schedule to this Act, that is primary employment earnings:
- “(d) ‘Sec’, signifying an employee in relation to whom the source deduction payment is a payment, other than a payment of any of the kinds referred to in clauses 7 and 7A of the Second Schedule to this Act, that is secondary employment earnings:
- “(e) ‘SHR’, signifying an employee in relation to whom the source deduction payment is a payment of salary or wages for employment as a shearer:
- “(f) ‘SSH’, signifying an employee in relation to whom the source deduction payment is a payment of salary or wages for employment as a shearing shed hand:

“Provided that where the employee is receiving one or more source deduction payments that are payments of income-tested benefits or payments of specified war pensions and one or more source deduction payments that are not payments of income-tested benefits nor payments of specified war pensions, the tax code ‘Sec’ shall apply to that employee in relation to

those source deduction payments that are not payments of income-tested benefits nor payments of specified war pensions.”

(2) Section 341 (1) of the principal Act (as substituted by section 35 (1) of the Income Tax Amendment Act (No. 2) 1985) is hereby consequentially amended by omitting the words “section 344 (1) (b) (except subparagraph (ix))”, and substituting the words “section 344 (1) (except paragraph (d))”.

(3) Section 344 (1A) of the principal Act (as substituted by section 8 (1) of the Income Tax Amendment Act (No. 2) 1983) shall consequentially be deemed to have been repealed on the 1st day of October 1986.

(4) The principal Act is hereby further amended by repealing section 344 (5).

(5) Section 344 (9) of the principal Act (as substituted by section 19 (4) of the Income Tax Amendment Act 1982 and amended by section 3 (6) of the Income Tax Amendment Act 1984 and section 36 (3) of the Income Tax Amendment Act (No. 2) 1985) shall consequentially be deemed to have been amended on the 1st day of October 1986 by omitting the expression “an ‘A’ or ‘B’ or ‘C’ or ‘D’ or ‘E’ or ‘F’ or ‘G’”, and substituting the expression “a ‘G’ or ‘T’”.

(6) Section 344 (10) of the principal Act (as substituted by section 19 (5) of the Income Tax Amendment Act 1982 and amended by section 3 (6) of the Income Tax Amendment Act 1984 and section 36 (3) of the Income Tax Amendment Act (No. 2) 1985) shall consequentially be deemed to have been amended on the 1st day of October 1986—

(a) By omitting the expression “an ‘A’ or ‘B’ or ‘C’ or ‘D’ or ‘E’ or ‘F’ or ‘G’” wherever it occurs, and substituting in each case the expression “a ‘G’ or ‘T’”;

(b) By omitting the expression “the ‘A’ or ‘B’ or ‘C’ or ‘D’ or ‘E’ or ‘F’ or ‘G’”, and substituting the expression “the ‘G’ or ‘T’”.

(7) Section 379 (2) of the principal Act (as amended by section 39 of the Income Tax Amendment Act 1978, section 11 (4) of the Income Tax Amendment Act 1980, section 19 (6) (b) of the Income Tax Amendment Act 1982, section 3 (8) of the Income Tax Amendment Act 1984 and section 36 (4) of the Income Tax Amendment Act (No. 2) 1985) shall consequentially be deemed to have been amended on the 1st day of October 1986 by omitting from paragraph (b) the expression “‘A’ or ‘B’ or ‘C’ or ‘D’ or ‘E’ or ‘F’ or ‘G’”, and substituting the expression “‘G’ or ‘T’”.

(8) Notwithstanding anything in section 344 of the principal Act, but subject to subsection (9) of this section, in any case where on the 30th day of September 1986 the tax code applying to any employee in respect of any source deduction payment was one of the codes specified in subparagraphs (ii) to (viii) of section 344 (1) (b) of that Act (as that subsection was in force on that day), the following provisions shall apply:

- (a) The employee shall be deemed to have delivered, on the 1st day of October 1986, to the employer (of the employee) to whom the declaration specifying the said tax code was delivered, a tax code declaration specifying the tax code "G"; and
- (b) The tax code "G" shall commence to apply to that employee in respect of every source deduction payment (in relation to which the said tax code "G" applies) made to the employee by the said employer on or after the 1st day of October 1986 and on or before the earlier of—

- (i) The date on which that tax code ceases in accordance with subsection (7) or subsection (9) of the said section 344 to apply to that employee:
- (ii) The 31st day of March 1987.

(9) Notwithstanding anything in section 344 of the principal Act, in any case where on or after the 1st day of October 1986 and on or before the 31st day of March 1987 an employee expects that he will be entitled to a rebate of income tax under section 50C of that Act in respect of the income year ending on the 31st day of March 1987, that employee may deliver to his employer a tax code declaration specifying the tax code "T":

Provided that this subsection shall not apply in relation to any source deduction payment that is—

- (a) Other than a payment of primary employment earnings:
- (b) A source deduction payment of any of the kinds referred to in clauses 7 and 7A of the Second Schedule to that Act:

Provided also that the tax code "T" shall not apply to the said employee in relation to any source deduction payment that is made to him—

- (a) Before the day on which the tax code declaration is so delivered to his employer:
- (b) After the earlier of—
  - (i) The date on which that tax code ceases, in accordance with subsection (7) or subsection (9) of section 344 of that Act to apply to that employee:
  - (ii) The 31st day of March 1987.

(10) Section 15 (1) (a) of the Social Security Act 1964 (as substituted by section 3 (1) of the Social Security Amendment Act 1982) shall consequentially be deemed to have been amended on the 1st day of October 1986 by omitting the expression “the tax code ‘A’”, and substituting the expression “the tax code ‘T’”.

(11) The following enactments shall consequentially be deemed to have been repealed on the 1st day of October 1986:

(a) Section 19 (1) of the Income Tax Amendment Act 1982:

(b) Section 8 (1) of the Income Tax Amendment Act (No. 2) 1983:

(c) Section 36 (1) of the Income Tax Amendment Act (No. 2) 1985.

(12) This section shall come into force on the 1st day of October 1986 and shall apply with respect to any entitlement to the application of a tax code in respect of any pay period ending on or after that date.

**11. Cessation of transitional tax allowance for purposes of tax code—**(1) The principal Act is hereby amended by repealing section 346 (as substituted by section 20 (1) of the Income Tax Amendment Act 1982), and substituting the following section:

“346. An employee who, in any income year, is entitled under section 344 (1) of this Act to the application of the tax code “T” shall cease to be so entitled if and when, before that tax code ceases to apply to the employee, the employee knows or anticipates, or should have known or anticipated, that he will not be entitled, for whatever reason, to a rebate of income tax under section 50c of this Act.”

(2) The Income Tax Amendment Act 1982 is hereby consequentially amended by repealing section 20.

(3) This section shall come into force on the 1st day of October 1986 and shall apply with respect to any entitlement to the application of a tax code in respect of any pay period ending on or after that date.

**12. Amount of total tax deduction where several deductions are made for one week—**Section 347 of the principal Act (as amended by section 3 (4) of the Income Tax Amendment Act 1980) is hereby further amended by inserting, after the words “as a shearer”, the words “or as a shearing shed hand”.

**13. Interpretation**—(1) Section 356 (1) of the principal Act is hereby amended by repealing paragraph (c) (as inserted by section 21 (1) of the Income Tax Amendment Act 1982), and substituting the following paragraphs:

“(c) Neither the employee nor any other person (if any) comprised in the family (within the meaning of section 53C of this Act) of which the employee is a member is entitled to a rebate of income tax under that section; and

“(d) Neither the employee nor any other person (if any) who is a spouse (within the meaning of section 374A of this Act) of the employee has been issued with a certificate of entitlement that entitles either the said employee or the said other person to a credit of tax under Part XIA of this Act.”

(2) Section 356 (1) of the principal Act is hereby further amended by repealing paragraph (c) (as substituted by subsection (1) of this section).

(3) Subsection (1) of this section shall come into force on the 1st day of April 1986 and shall apply with respect to the tax on income derived in the income year commencing on that date.

(4) Subsection (2) of this section shall come into force on the 1st day of April 1987 and shall apply with respect to the tax on income derived in the income year commencing on that date and in every subsequent year.

**14. Basic rates of income tax for individuals and certain other taxpayers for income year commencing on 1 April 1986**—(1) The First Schedule to the principal Act is hereby amended by repealing on the 1st day of April 1986 Part B (as substituted by section 21 (1) of the Income Tax Amendment Act 1984), and substituting on that date 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 tax on income derived in the income year commencing on the 1st day of April 1986.

(3) Sections 21 and 22 and the Second and Third Schedules to the Income Tax Amendment Act 1984 shall consequentially be deemed to have been repealed on the 1st day of April 1986.

**15. Basic rates of income tax for individuals and certain other taxpayers for income year commencing on 1 April 1987 and subsequent years**—(1) The First Schedule to the principal Act is hereby amended by repealing on the 1st day

of April 1987 Part B (as substituted by section 14 of this Act), and substituting on that date the new Part B set out in the Second Schedule to this Act.

(2) Subsection (1) of this section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1987 and in every subsequent year.

(3) Section 14 of this Act and the First Schedule to this Act shall consequentially be deemed to have been repealed on the 1st day of April 1987.

**16. Basic tax deductions**—(1) The Second Schedule to the principal Act (as substituted by section 45 (1) of the Income Tax Amendment Act (No. 2) 1977) is hereby amended by omitting from clause 3 (as substituted by section 26 (1) of the Income Tax Amendment Act 1982 and amended by section 14 (1) of the Income Tax Amendment Act (No. 2) 1983 and section 23 (1) of the Income Tax Amendment Act 1984) the expression “\$648” in both places where it occurs, and substituting in each case the expression “\$1,014”.

(2) The Second Schedule to the principal Act (as so substituted) is hereby further amended by omitting from clause 6 (as substituted by section 23 (2) of the Income Tax Amendment Act 1984) the expression “33c”, and substituting the expression “30c”.

(3) The Second Schedule to the principal Act (as so substituted) is hereby further amended by omitting from clause 9 (as amended by section 16 (1)(d) of the Income Tax Amendment Act 1979, section 26 (4) of the Income Tax Amendment Act 1982, section 14 (3) of the Income Tax Amendment Act (No. 2) 1983, and section 23 (4) of the Income Tax Amendment Act 1984) the expression “33c”, and substituting the expression “30c”.

(4) The Second Schedule to the principal Act (as so substituted) is hereby further amended by repealing Appendix A (as substituted by section 23 (5) of the Income Tax Amendment Act 1984), and substituting the new Appendix A set out in the Third Schedule to this Act.

(5) Section 14 (1) of the Income Tax Amendment Act (No. 2) 1983 and section 23 (1), (4), and (5) of the Income Tax Amendment Act 1984 and the Fourth Schedule thereto shall consequentially be deemed to have been repealed on the 1st day of October 1986.

(6) Subsections (1), (2), and (4) of this section shall apply with respect to every tax deduction from payments of salary or wages for every pay period ending on or after the 1st day of October 1986.

(7) Subsection (3) of this section shall apply with respect to every tax deduction from every payment of an extra emolument made on or after the 1st day of October 1986.

## PART II

### FAMILY SUPPORT

**17. New Part XIA (relating to Family Support Credit of Tax) inserted**—(1) The principal Act is hereby amended by inserting, after Part XI, the following Part:

#### “PART XIA

##### “FAMILY SUPPORT CREDIT OF TAX

“374A. **Interpretation**—For the purposes of this Part of this Act, unless the context otherwise requires,—

“ ‘Director-General’ means the Director-General of Social Welfare appointed pursuant to the Department of Social Welfare Act 1971; and includes any person for the time being authorised (whether by delegation by him or otherwise) to exercise or perform any of his powers or functions:

“ ‘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 (not being a payment of any of the kinds referred to in paragraphs (ba) and (c) of the definition of the expression “salary or wages” in section 2 of this Act and not being a withholding payment of the kind specified in Part E of the Income Tax (Withholding Payments) Regulations 1979); and, for the purposes of this definition, where, in relation to any day, any person receives a source deduction payment, and does not perform in that day any activity or activities giving rise to the source deduction payment or performs in that day an activity or activities to an extent that is less than the extent of the activity or activities that, had it or they been performed by the person in that day, would have given rise to the source deduction payment, the person shall be deemed to have performed in that day such activity or activities (if any) or, as the case may be, an activity or activities to such extent (if any) greater than that first-mentioned extent, as, having regard to the said 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, the Commissioner determines:

- “ ‘Family benefit’ means a family benefit payable under Part I of the Social Security Act 1964; and includes a child’s pension payable under section 36 of the War Pensions Act 1954:
- “ ‘Fully employed person’ means any person who—
  - “(a) Is a qualifying person, has a spouse, and is engaged in employment an average of not less than 30 hours a week:
  - “(b) Having a spouse who is a qualifying person, is engaged in employment an average of not less than 30 hours a week:
  - “(c) Not having a spouse, is a qualifying person and is engaged in employment an average of not less than 20 hours a week,—  
the employment referred to in the foregoing provisions of this definition being, in every case, employment performed for the employer from whom the person derives primary employment earnings:
- “ ‘Net realisable value’, in relation to any livestock that is trading stock of any person, means the amount that would normally be realised by the person in a sale of the livestock in a transaction freely entered into on ordinary trade terms between a buyer and a seller independent of each other, reduced by an amount equal to the expenditure (if any) that would normally be necessarily incurred by the person for the purpose of the effecting, and in the making, of that sale:
- “ ‘Qualifying person’ means a person to whom a family benefit is payable but does not include any person who receives a war widows mother’s allowance:
- “ ‘Separated person’ means a person who is separated and living separate and apart from the person in relation to whom he or she would otherwise be the spouse, whether pursuant to a decree, order, or judgment of any Court, or pursuant to an agreement for separation, or by reason of the desertion of one of the parties by the other of them, or otherwise:
- “ ‘Social Security Commission’ or ‘Commission’ means the Social Security Commission established under the Social Security Act 1964:

- “ ‘Specified income’ , in relation to a person and to any specified period referred to in section 374B (4) of this Act, means the amount calculated in accordance with the formula in the said section 374B (4):
- “ ‘Specified period’ means any unbroken period in any income year, whether that period consists of some or all of the days in the income year:
- “ ‘Spouse’ , in relation to any person, includes a person, being a man or a woman, who, although not legally married to the said person, has entered into a relationship with the said person in the nature of marriage; but does not include a person who, in relation to the said person, is a separated person:
- “ ‘War Pensions Board’ or ‘Board’ means a War Pensions Board established under the War Pensions Act 1954; and includes the Secretary for War Pensions (as defined in that Act):.
- “ ‘War widows mother’s allowance’ means a mother’s allowance payable under section 32 (2) of the War Pensions Act 1954.

**“374B. Determination of assessable income—**(1) Notwithstanding any other provision of this Act, for the purposes of this Part of this Act, in calculating under this Act the assessable income derived or, as the case may be, in ascertaining the loss incurred, by any person in any income year—

- “(a) Income of any of the kinds referred to in paragraphs (13), (14), (15), (37), and (52) of section 61 of this Act, derived by the person in the income year, shall be deemed not to be exempt from tax; and
- “(b) A deduction shall be allowed of—
- “(i) The amount of any payment, made by the person during the income year, of the kind referred to in section 61 (15) of this Act; and
- “(ii) The amount of any payment made by the person during the income year under section 27K of the Social Security Act 1964; and
- “(iii) An amount equal to the balance (if any) remaining, after deducting from the net realisable value, at the end of the income year (referred to hereafter in this paragraph as the previous income year) that immediately preceded the income year, in relation to all livestock that was, at the end of the previous income year, trading stock of the

person, the amount that, under section 85 (6) of this Act, was the value (of the livestock) that, at the end of the previous income year, was included in the assessable income of the person for the previous income year; and

“(c) A deduction shall not be allowed of—

“(i) Any amount by way of depreciation in respect of any building; and

“(ii) Any expenditure that, but for this subparagraph, would be allowed as a deduction, under any of sections 126, 127, 127A, and 128 of this Act, in calculating the said assessable income; and

“(iii) Any amount that, but for this subparagraph, would be allowed as a deduction, under any of sections 159, 159A, 160, and 160A of this Act, in calculating the said assessable income; and

“(iv) Any payment in relation to the whole or any part of the amount of which, but for this subparagraph, a deduction would be allowed under section 178 of this Act in calculating the said assessable income; and

“(d) There shall be included—

“(i) Every amount of income, derived by the person in the income year, that, but for this subparagraph, would, under any of sections 81A, 82, 83, 84, 92, 93, 94, 95, 117, and 172 of this Act, be deemed to be, or to have been, derived in an income year other than that income year; and

“(ii) An amount equal to the balance (if any) remaining, after deducting from the net realisable value, at the end of the income year, in relation to all livestock that is, at the end of the income year, trading stock of the person, the amount that is equal to the value that, under section 85 (6) of this Act, is the value (of the livestock) that, at the end of the income year, is to be included in the assessable income of the person for the income year; and

“(e) There shall not be included—

“(i) Any amount of income equalisation reserve deposit (not being interest payable under section 177 of this Act) that, in the income year, is refunded to the person pursuant to any of sections 179, 180, 182, and 184 of this Act; and

“(ii) Any amount of income that, under any of sections 81, 81A, 82, 83, 84, 92, 93, 94, 95, 117, and 172 of this Act, is deemed to be, or to have been, derived by the person in the income year and that, were it not so deemed, would not be or have been income derived by the person in the income year; and

“(f) Where, in the income year, a business or more than one business is carried on by the person, there shall, in relation to that business or, as the case may be, each such business, be calculated under this Act, including this Part of this Act (that calculation being referred to hereafter in this paragraph and in subsection (2) of this section as the specified calculation), the amount that, if the carrying on of that business were, in relation to the person, the sole source of assessable income in that income year, would, under this Act, be the amount of the assessable income derived or, as the case may be, the amount of a loss incurred by the person in that income year, and, where that amount so calculated is the amount of such a loss, that business shall be deemed, for the purposes of this Part of this Act (except for the purpose of making the said specified calculation), not to have been carried on by the person during the income year; and

“(g) Where, on the day that, in relation to a company that is a private company (as defined in section 2 of the Companies Act 1955), is the last day of the year or other period ending with the date of the annual balance of the accounts of the company for the purpose of furnishing its return of income under this Act for the income year (the said period being referred to hereafter in this paragraph as the accounting year of the company), the person is, or would be if that day was the last day of any quarter (as defined in section 336N (1) of this Act), in relation to that company, a major shareholder (within the meaning of the definition of the expression ‘major shareholder’ in section 336N (1) of this Act), there shall be included,—

“(i) For the purposes of this Act, other than section 374C, an amount equal to the amount (if any) by which the amount of any dividend or, as the case may be, the aggregate of the amounts of all dividends paid by the company to the person in the

income year is less than an amount equal to so much of the assessable income derived by the company in the income year to which, under and for the purposes of this Act, the accounting year of the company corresponds, as bears to that amount the same proportion as the total of the issued shares of the company (other than shares which bear a fixed rate of dividend only) so held by the person bears to the total of the issued shares of the company (other than shares which bear a fixed rate of dividend only) on the last day of the said accounting year of the company:

“(ii) For the purposes of section 374C of this Act, an amount equal to the amount (if any) by which the amount of any dividend or, as the case may be, the aggregate of the amounts of all dividends paid by the company to the person in the income year is less than the amount calculated in accordance with the following formula:

$$\frac{a}{b} \times (c-d)$$

where—

- a is the number of issued shares of the company (other than shares which bear a fixed rate of dividend only) held by the person on the said last day of the said accounting year of the company; and
- b is the number of issued shares of the company (other than shares which bear a fixed rate of dividend only) on the said last day of the said accounting year of the company; and
- c is the amount of the assessable income derived by the company in the income year to which, under and for the purposes of this Act, the accounting year of the company corresponds; and
- d is the amount of the income tax payable by the company in the income year to which, under and for the purposes of this Act, the accounting year of the company corresponds.

“(2) For the purposes of paragraph (f) of subsection (1) of this section,—

- “(a) Where in the income year, any asset of the person is used in the carrying on by the person of a business and another business or other businesses, there shall

be allowed, in the making, in relation to that first-mentioned business, of the specified calculation, a deduction of such part (and no other part), of the expenditure incurred and of the allowance (if any) by way of depreciation (being the expenditure and being the allowance that, apart from the said paragraph (f), would, in respect of or in relation to the said asset, be deductible under this Act in calculating, for the purposes of this Part of this Act, the assessable income derived by the person in the income year), as the Commissioner, in his discretion, thinks fit; and

“(b) Where, the Commissioner is satisfied, 2 or more businesses that are carried on by the person in the income year are businesses of the kind that are normally carried on in association with each other or, as the case may be, one another he may determine that the said carrying on of those businesses shall be deemed to constitute the carrying on by the person of a single business in the income year.

“(3) For the purpose of determining the amount that is equal to so much of the assessable income derived by any person in any income year as, for the purposes of this Part of this Act, is deemed to be derived during any period, contained in the income year, that is, in relation to the person, a specified period,—

“(a) The assessable income derived by the person in the income year shall, to the extent that it was derived by the person from employment during the whole or any part of the income year, be deemed to have been derived at a uniform daily rate throughout the period of that employment:

“(b) The assessable income derived by the person in the income year shall, to the extent that it was derived by the person by way of a benefit that was an income-tested benefit, be deemed to have been derived at a uniform daily rate throughout the period, in the income year, in respect of which the benefit was paid to the person:

“(c) The assessable income derived by the person in the income year shall, to the extent that it was derived by the person otherwise than from employment, be deemed to have been derived at a uniform daily

rate throughout the income year, whether or not that income is income to which section 15 (1) of this Act applies.

“(4) For the purposes of this Part of this Act, the specified income in relation to a person and to any specified period shall be an amount calculated in accordance with the following formula:

$$a \times \frac{365}{b}$$

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 specified period; and
- b is the number that is equal to the number of days in the specified period.

“(5) Where the assessable income calculated under this Act (except this Part of this Act) in relation to any person and to any income year is calculated in respect of a period (referred to hereafter in this subsection as the greater period) that is greater than a period of 12 consecutive months, the assessable income (referred to hereafter in this subsection as the adjusted assessable income) of the person calculated under this Act (including this Part of this Act), for the purposes of this Part of this Act, in relation to that income year, shall, subject to such adjustments (if any) as the Commissioner considers fair and equitable, be reduced (for the purposes of this Part of this Act) to an amount equal to such amount as bears to the adjusted assessable income the proportion that 365 bears to the number of days in the greater period.

“(6) Where, by reason of an alteration to the date of the annual balance of the accounts of any person for the purpose of the furnishing by the person of returns of income under this Act, the assessable income (referred to hereafter in this subsection as the adjusted income) calculated under this Act (except this Part of this Act) in relation to the person and to an income year is calculated in respect of a period (referred to hereafter in this subsection as the lesser period) that is less than a period of 12 consecutive months, the assessable income of the person calculated under this Act (including this Part of this Act), for the purposes of this Part of this Act, in relation to that income year, shall, subject to such adjustments (if any) as the Commissioner considers fair and equitable, be increased

(for the purposes of this Part of this Act) to an amount equal to such amount as bears to the adjusted income the proportion that 365 bears to the number of days in the lesser period.

“(7) Every reference in this section (except paragraphs (b) (i), (b) (ii), and (g) of subsection (1)) to an income year shall, where the person furnishes a return of income under section 15 of this Act for an accounting year ending with an annual balance date other than the 31st day of March, be deemed to be a reference to the accounting year corresponding with that income year, and, in every such case, this section shall, with any necessary modifications, apply accordingly.

“374C. **Determination of ‘net specified income’**—For the purposes of this Part of this Act, the expression ‘net specified income’, in relation to a person and to any specified period, means an amount calculated in accordance with the following formula:

$$\frac{(a \times 52)}{b} - c$$

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 within the meaning of section 374E (1) of this Act; and
- b is the number that is equal to the number of weeks in which, in the specified period, the person is a full-time earner within the meaning of section 374E (1) of this Act; and
- c is the amount of the tax payable by the person in respect of that income year.

“374D. **Family support credit of tax**—(1) For the purposes of this section,—

“(a) Subject to paragraph (b) of this subsection, where a person ceases to receive a family benefit in respect of any child by reason of the cessation of the entitlement of that person, to a family benefit in respect of the child, by reason of—

“(i) The attainment by that child of the age of 16 years or, where the proviso to section 32 (1) of the Social Security Act 1964 applies in relation to that child, the age of 18 years; or

“(ii) The death of that child,—  
that person shall be deemed to cease to be entitled to a family benefit in respect of that child with the expiry of the last day of the period of 28 days immediately succeeding the day on which any such entitlement ceased under the Social Security Act 1964:

“(b) Where, but for this paragraph, any person ceases or would, pursuant to paragraph (a) of this subsection, be deemed to cease, with the expiry of any day, to be entitled to a family benefit in respect of any child and, commencing with the day that immediately succeeds that day, that person is again entitled to a family benefit in respect of that child, that person shall be deemed not to have so ceased to be entitled:

“(c) Where, but for this paragraph, any day or 2 or more days in any specified period would be a day or days in another specified period or more than one other specified period, that first-mentioned day or, as the case may be, those first-mentioned days shall constitute a day or days in such one (and no other one) of those specified periods as the Commissioner, having regard to the tenor of this section, thinks just:

“(d) Where, but for this paragraph, any day or 2 or more days in any eligible period would be a day or days in another eligible period, that first-mentioned day or, as the case may be, those first-mentioned days shall constitute a day or days in such one (and no other one) of those eligible periods as the Commissioner, having regard to the tenor of this section, thinks just.

“(2) Subject to this Part of this Act, where, throughout any specified period, any person is—

“(a) A qualifying person; and

“(b) A person in relation to whom, at all times, no other person is a spouse,—

in relation to such period (referred to hereafter in this subsection and in subsection (4) of this section as the eligible period), within that specified period, as is a period in which at no time, other than on the first or, as the case may be, the last day thereof, the person commences or ceases to be entitled to a family benefit (whether as to the whole or a part thereof) in respect of any child, there shall be allowed to that person

a credit of tax, for the income year of which the specified period is part, of an amount equal to the amount calculated in accordance with the following formula:

$$y \times \frac{z}{365}$$

where—

y is an amount equal to the sum of \$1,872, increased by the sum of \$832 in respect of each child (if any), in excess of one child, in respect of whom the person is entitled to receive a family benefit throughout the eligible period, that first-mentioned sum or, as the case may be, the amount to which that first-mentioned sum is so increased being diminished by 18 cents for every complete dollar of the amount by which the specified income of the person in relation to that specified period exceeds the sum of \$14,000; and

z is the number that is equal to the number of days in the eligible period.

“(3) Subject to this Part of this Act, where, throughout any specified period, any person (referred to hereafter in this subsection as the eligible person) is—

“(a) A qualifying person; and

“(b) A person in relation to whom another person is a spouse,—

in relation to such period (referred to hereafter in this section as the eligible period), within that specified period, as is a period in which at no time, other than on the first or, as the case may be, the last day thereof, the eligible person commences or ceases to be entitled to a family benefit (whether as to the whole or a part thereof) in respect of any child, there shall be allowed, to each of the said eligible person and the other person a credit of tax, for the income year of which the specified period is part, of an amount equal to 50 percent of the amount calculated in accordance with the following formula:

$$y \times \frac{z}{365}$$

where—

y is an amount equal to the sum of \$1,872, increased by the sum of \$832 in respect of each child (if any), in excess of one child, in respect of whom the eligible person is entitled to receive a family benefit throughout the eligible period, that first-mentioned sum or, as the case may be,

the amount to which that first-mentioned sum is so increased being diminished by 18 cents for every complete dollar of the amount by which as the case may be, the specified income of the eligible person, or the specified income of the other person, or the aggregate of the specified incomes of the eligible person and the other person in relation to that specified period exceeds the sum of \$14,000; and

z is the number that is equal to the number of days in the eligible period.

“(4) Where, in relation to any eligible period, an entitlement to a family benefit in respect of any child is payable to more than one person, the amount of the credit of tax allowable in respect of that child to any such person under subsection (2) or, as the case may be, subsection (3) of this section, shall be reduced by an amount calculated in accordance with the following formula:

$$a \times \frac{(\$6-b)}{6}$$

where—

a is the number that, if it were multiplied by 100, would be equal to the number of cents of which the credit of tax (being the credit of tax that would, but for this subsection, be allowable to that person in respect of that child and in respect of that eligible period) consists; and

b is an amount equal to the weekly amount of the family benefit that is payable to that person in respect of that child during that eligible period.

“(5) Where, throughout any specified period, any person is, in relation to another person, a spouse, and—

“(a) A family benefit is payable to the person, during the specified period, in respect of a child or more than one child; and

“(b) A family benefit is payable to the other person, during the specified period, in respect of a child or more than one child, being, in each case, a child other than every child referred to in paragraph (a) of this subsection,—

subsection (3) or, as the case may be, subsection (4) of this section shall apply in the manner (and in no other manner) in which it would apply if a family benefit were, during the specified period, payable to the said person in respect of each of the said children, and, during the specified period, a family

benefit were not payable to the other person; and, for the purposes of this subsection, the Commissioner shall determine which person, of the persons referred to in the foregoing provisions of this subsection, shall be deemed to be the person first mentioned in this subsection, and, upon the Commissioner so determining, this section shall have effect accordingly.

**“374E. Guaranteed minimum family income credit of tax—**(1) For the purposes of 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 (not being—

“(a) A payment of any of the kinds referred to in paragraphs (ba) and (c) of the definition of the expression ‘salary or wages’ in section 2 of this Act:

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

“(c) A payment made by any private company (as defined in section 2 of the Companies Act 1955) to any person who, in relation to that private company, is a major shareholder (within the meaning of the definition of the expression ‘major shareholder’ in section 336N (1) of this Act):

“(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);—

and, for the purposes of this definition, where, in relation to any day, any person receives a source deduction payment, and does not perform in that day any activity or activities giving rise to the source deduction payment or performs in that day an activity or activities to an extent that is less than the extent of the activity or activities that, had it or they been performed by the person in that day, would have given rise to the source deduction payment, the person shall be deemed to have performed in that day such activity or activities (if any) or, as the case may be, an activity or activities to such extent, (if any) greater than that first-mentioned extent, as the

Commissioner determines, having regard to the said 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:

“ ‘Full-time earner’, in relation to any week, means any person—

“(a) In relation to whom, at all times in the week, no other person is a spouse, and who, in the week, is engaged in employment for not less than 20 hours; or

“(b) In relation to whom, at any time in the week, another person is a spouse, and who, in the week, is engaged in employment for not less than 30 hours; or

“(c) Who, in relation to another person who in the week is engaged in employment for not less than 30 hours, is a spouse at any time in the week; or

“(d) Who, in the week, is engaged in employment, where—

“(i) In relation to another person, the person is a spouse at any time in the week; and

“(ii) That other person is engaged in employment in the week; and

“(iii) The said engagement, by the person and the other person, in employment, totals, in the aggregate, not less than 30 hours,—

and for the purposes of this definition,—

“(e) Where, in any week,—

“(i) Any person of the kind referred to in paragraph (a) of this definition is unable; or

“(ii) Any person of the kind referred to in paragraph (b) of this definition is unable; or

“(iii) Any other person of the kind referred to in paragraph (c) of this definition is unable; or

“(iv) A person or another person of the kind referred to in paragraph (d) of this definition is unable, or a person and another person (in each case of the kind so referred to) are unable,—

by reason of the suffering by him or her or them of incapacity due to personal injury by accident (being personal injury within the meaning of section 2 of the Accident Compensation Act 1982) in respect of which earnings related compensation (within the meaning of the said section 2) has been, is being, or will be paid, to be engaged,—

“(v) For the number of hours specified in the said paragraph (a), paragraph (b), or paragraph (c), as the case may be; or

“(vi) To the extent of the engagement specified in the said paragraph (d),—

as the case may be, in the employment or the employments in which (but for that incapacity) he, she, or they would, the Commissioner is satisfied, have been engaged (in that week) for the said number of hours or, as the case may be, to the said extent, he, she, or they shall be deemed to have been engaged (in that week) in that employment or those employments for the said number of hours or, as the case may be, to the said extent:

“(f) In any case where employment is performed, by any person, in a pay period that consists of a period that is longer than one week, that employment shall be deemed to be performed, by the person, to a uniform daily extent throughout the said period:

“ ‘Qualifying person’, in relation to any specified period, means a person to whom a family benefit is payable throughout the specified period; but does not include any person who, during the specified period, receives an income-tested benefit, a specified war pension, or a war widows mother’s allowance.

“(2) For the purposes of subsection (3) and subsection (4) of this section,—

“(a) Subject to paragraph (b) of this subsection, where a person ceases to receive a family benefit in respect of any child by reason of the cessation of the entitlement of that person, to a family benefit in respect of the child, by reason of—

“(i) The attainment by that child of the age of 16 years or, where the proviso to section 32 (1) of the Social Security Act 1964 applies in relation to that child, the age of 18 years; or

“(ii) The death of that child,—  
that person shall be deemed to cease to be entitled to a family benefit in respect of that child with the expiry of the last day of the period of 28 days immediately succeeding the day on which any such entitlement ceased under the Social Security Act 1964:

“(b) Where, but for this paragraph, any person ceases or would, pursuant to paragraph (a) of this subsection, be deemed to cease, with the expiry of any day, to be entitled to a family benefit in respect of any child and, commencing with the day that immediately succeeds that day, that person is again entitled to a family benefit in respect of that child, that person shall be deemed not to have so ceased to be entitled:

“(c) Where, but for this paragraph, any day or 2 or more days in any specified period would be a day or days in another specified period or more than one other specified period, that first-mentioned day or, as the case may be, those first-mentioned days shall constitute a day or days in such one (and no other one) of those specified periods as the Commissioner, having regard to the tenor of this section, thinks just.

“(3) Subject to this Part of this Act, where, throughout any specified period, any person is—

“(a) A qualifying person; and

“(b) A person in relation to whom, at all times, no other person is a spouse,—

there shall be allowed to that person, in relation to the specified period, a credit of tax, for the income year of which the specified period is part, of an amount equal to the amount calculated in accordance with the following formula:

$$x \times \frac{y}{52}$$

where—

x is an amount equal to the amount (if any) by which the sum of \$10,816 exceeds the amount of the net specified income in relation to that person and to that specified period; and

y is the number (if any) that is equal to the number of periods of one week in the specified period in relation to each of which the person is a full-time earner.

“(4) Subject to this Part of this Act where, throughout any specified period, any person (referred to hereafter in this subsection as the eligible person) is—

“(a) A qualifying person; and

“(b) A person in relation to whom another person is a spouse,—

there shall be allowed to each of the said eligible person and the other person, in relation to the specified period, a credit of tax, for the income year of which the specified period is part, of an amount equal to 50 percent of the amount calculated in accordance with the following formula:

$$x \times \frac{y}{52}$$

where—

x is an amount equal to the amount (if any) by which the sum of \$10,816 exceeds, as the case may be, the amount of the net specified income in relation to the eligible person and to the specified period, or the amount of the net specified income in relation to the other person and to the specified period or the aggregate of the amounts of the net specified income in relation to the eligible person and to the said other person and to the specified period; and

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

“(5) Where, throughout any specified period, any person is, in relation to another person, a spouse, and—

“(a) A family benefit is payable to the person during the specified period, in respect of a child or more than one child; and

“(b) A family benefit is payable to the other person, during the specified period, in respect of a child or more than one child, being, in each case, a child other than every child referred to in paragraph (a) of this subsection,—

subsection (4) of this section shall apply in the manner (and in no other manner) in which it would apply if a family benefit were, during the specified period, payable to the said person in respect of each of the said children, and, during the specified period, a family benefit were not payable to the other person;

and, for the purposes of this subsection, the Commissioner shall determine which person, of the persons referred to in the foregoing provisions of this subsection, shall be deemed to be the person first mentioned in this subsection, and, upon the Commissioner so determining, this section shall have effect accordingly.

**“374F. Allowance of credit of tax in end of year assessment—**(1) Subject to this section, where, in relation to a person and to any income year, a credit of tax is allowable under section 374D or credits of tax are allowable under sections 374D and 374E of this Act, the amount of that credit of tax or, as the case may be, the aggregate of the amounts of those credits of tax shall, on receipt by the Commissioner of an application, made by the person in such manner as is specified by the Commissioner and containing such information as may be required by him (that application being signed by the person), be set off, by the Commissioner, against any tax payable by the person in respect of the income year, so far as that tax extends, and any balance (of that amount or, as the case may be, that aggregate) thereafter remaining shall be refundable by the Commissioner to the person as if it were an amount of tax paid in excess.

“(2) Notwithstanding anything in subsection (1) of this section, where, in relation to any income year, the Commissioner—

“(a) Receives from any person any tax deduction certificate, in relation to the income year, in respect of any, or more than one, interim instalment of estimated entitlement to a credit of tax paid to the person for the income year; or

“(b) Has at any time applied, in accordance with section 374J of this Act, the amount of any instalment of the estimated entitlement to a credit of tax, in relation to the person, for the income year; or

“(c) Ascertains, otherwise than by way of any tax deduction certificate and otherwise than by way of any such crediting in payment of provisional tax, that any, or more than one, interim instalment of estimated entitlement to a credit of tax has been paid to, or for the benefit of, or on behalf of, or dealt with in the interest of, or on behalf of, the person for the income year,—

the Commissioner shall,—

“(d) Where the amount of any such instalment of estimated entitlement to a credit of tax or, as the case may

be, the aggregate of the amounts of all such instalments of estimated entitlement to a credit of tax, exceeds the amount of any credit of tax or, as the case may be, the aggregate of the amounts of all credits of tax to which, under this Part of this Act, the person is entitled for the income year, add to the amount of the tax payable by the person for the income year an amount equal to that excess; or

- “(e) Where the amount of any credit of tax or, as the case may be, the aggregate of the amounts of all credits of tax to which, under this Part of this Act, the person is entitled for the income year exceeds the amount first mentioned or, as the case may be, the aggregate first mentioned in paragraph (d) of this subsection, credit in payment of any tax payable, by the person for the income year, an amount equal to that excess, so far as that tax extends,—

and

- “(f) In any case where paragraph (d) of this subsection applies, the amount added pursuant to that paragraph shall be recoverable by the Commissioner in the same manner, with any necessary modifications, as if it were tax payable by the person for the income year:
- “(g) In any case where paragraph (e) of this subsection applies, and where, after the crediting in payment of any tax payable pursuant to that paragraph, there remains a balance of the excess referred to in that paragraph, an amount equal to that balance shall be deemed to be tax paid by the person in respect of the income year and shall be refundable by the Commissioner to the person as if it were an amount of tax paid in excess.

“(3) Where, on receipt by the Commissioner of a tax deduction certificate forwarded to him by any person, the Commissioner credits in payment of the income tax payable by the person for any income year an amount by way of credit of tax, and the crediting of that amount (whether as to the whole or part thereof) results from the understatement, in the tax deduction certificate, of any amount by way of credit of tax that was paid to the person during the income year by the employer by or on behalf of whom that tax deduction certificate was signed (that amount so paid being referred to hereafter in this subsection as the paid amount), that person and that employer shall be jointly and severally liable to pay to the Commissioner an amount equal to the amount by which

the paid amount was so understated, and that amount so liable to be paid shall be deemed to have become due and payable on the 31st day of May in the year next succeeding the year to the whole or part of which the tax deduction certificate relates.

“(4) Where the Commissioner is satisfied that the amount of any credit of tax deducted, set off, or refunded to the person under this section in relation to any income year is in excess of the proper amount, the Commissioner may recover the amount of the excess in the same manner, with any necessary modifications, as if it were tax payable on income derived by the person in that income year:

“Provided that where any person is a qualifying person in relation to whom, throughout the income year, any other person is a spouse, that person and that spouse shall be jointly and severally liable for payment of the amount of the excess, and the Commissioner may recover the amount of the excess in the same manner, with any necessary modifications, as if it were tax payable on income derived by the person or, as the case may be, the said spouse in that income year.

“(5) Every person to whom the Commissioner has issued a certificate of entitlement in relation to any income year shall, within the time within which the person is required to furnish a return of his or her income for the income year, furnish to the Commissioner a declaration in the prescribed form setting forth a complete statement of the assessable income of the person together with a complete statement of the assessable income for the income year of every other person who at any time during that income year was a spouse in relation to the said person, signed by the said person and every such other person, that application and that declaration setting forth such other particulars as may be required therein.

“374G. **Credit of tax by instalments**—(1) Any person who, before the commencement of any specified period that, for the purposes of this section, is elected by the person (that specified period being referred to hereafter in this Part of this Act as the elected period), expects to be entitled, in relation to and throughout the elected period, to a credit of tax pursuant to section 374D or, as the case may be, section 374D and section 374E of this Act, may, subject to this section, by application made in accordance with subsection (2) of this section, require that, in advance of the expiry of the income year that contains the elected period, payment to the person be made of that credit of tax by way of interim instalments thereof.

“(2) Every application made under subsection (1) of this section shall be in the prescribed form, signed by the person and any other person who, at the time at which the application is made, expects to be, in the elected period, a spouse in relation to the said person, and shall set forth in relation to the signatory or, as the case may be, each signatory to the application, a complete statement of the assessable income (if any) that is expected to be derived in the income year referred to in the said subsection (1), and of so much thereof as is expected to be derived in the elected period, together with such other information as the Commissioner may require, and shall be accompanied by,—

“(a) In relation to so much of the assessable income of any signatory as is expected to be derived from employment, evidence of the amount of income from employment (if any) derived by the person in the period of one month immediately preceding the date on which that application was made:

“(b) In relation to so much of the assessable income of any signatory as is expected to be derived from the carrying on of a business, either a copy of the annual accounts of the business for the income year (or the accounting year that, under and for the purposes of this Act, corresponds with the income year) immediately preceding the income year that contains the elected period, or a set of the budgeted accounts of the business for the income year (or the accounting year that, under and for the purposes of this Act, corresponds with the income year) that contains the elected period.

“(3) On receipt, by the Commissioner, of an application made by any person in accordance with subsection (2) of this section, the Commissioner shall, subject to this section, determine under this Part of this Act the amount (if any) of the estimated entitlement to a credit of tax (calculated on the basis of that application and the statement and the other information furnished therewith to him and any other information available to him) to interim instalments by way of which—

“(a) The person (being a person in relation to whom the certificate of entitlement to be issued under this section is, pursuant to the said application, to specify an amount to be applied by the Commissioner in accordance with section 374J of this Act) would be entitled in relation to the elected period; or

“(b) The person (not being a person to whom paragraph (a) of this subsection refers) would be entitled in relation to the elected period,—  
and upon so determining the Commissioner shall,—

“(c) In any case where paragraph (a) of this subsection applies, issue to the person a certificate specifying therein the amount (as so determined by the Commissioner), of the said estimated credit of tax, that, the Commissioner signifies in the certificate, will be applied by him, in accordance with section 374J of this Act:

“(d) In any case where paragraph (b) of this subsection applies,—

“(i) Calculate the amount that, if the Commissioner issued to the person a certificate of entitlement in relation to the whole of the elected period, would be the amount of the weekly interim instalment by way of credit of tax that would be specified in the certificate of entitlement; and

“(ii) In relation to such part (if any) of the elected period as he sees fit (whether that part is the whole or less than the whole of the elected period) issue to the person a certificate, specifying therein the weekly interim instalments by way of credit of tax (each instalment being in an amount equal to the amount referred to in subparagraph (i) of this paragraph) to which the person is entitled.

“(4) In determining, on receipt of an application made by any person in accordance with subsection (2) of this section, the amount (if any) of the credit of tax allowable under section 374D of this Act to be included in a certificate of entitlement to be issued to any person under subsection (3) of this section, in relation to any part of any elected period (whether that part is the whole or less than the whole of the elected period), the Commissioner shall—

“(a) Calculate an amount (referred to in paragraph (b) of this subsection and in the Eleventh Schedule to this Act 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 the said subsection (2), as is, or,

as the case may be, is in the aggregate, expected to be derived during such part of the income year as is the part (referred to hereafter in this subsection as the specified part) in relation to which the Commissioner determines that a credit of tax is allowable to the person; and

y is the number equal to the number of days in the specified part; and

“(b) Ascertain the amount that, in the Second Column in the Eleventh Schedule to this Act, is deemed to be the equivalent of the annual amount, as that annual amount is represented in the First Column in the said Eleventh Schedule; and

“(c) Calculate, in accordance with section 374D of this Act, the amount of the credit of tax that, under the said section 374D, would be allowed to the person, for the income year of which the specified part is part, if the specified income of the person in relation to the specified part were equal in amount to the amount first mentioned in paragraph (b) of this subsection.

“(5) The amount of any interim instalment by way of credit of tax, pursuant to section 374D or, as the case may be, sections 374D and 374E of this Act, in relation to any part of any elected period, that is shown in any certificate of entitlement issued to any person under subsection (3) of this section shall be equal to so much of the amount that, but for this subsection, would be shown in that certificate of entitlement as is equal to the whole dollars comprised in that last-mentioned amount.

“(6) Subject to subsection (7) of this section, a certificate of entitlement issued to any person under subsection (3) of this section in relation to any part of any elected period shall,—

“(a) Where in an application made in accordance with subsection (2) of this section any person has stated his or her expectation of being a fully employed person throughout the elected period and of deriving during the elected period income consisting of source deduction payments, require an employer of the person to make payment, in accordance with the certificate of entitlement, to the person, of the interim instalments by way of credit of tax specified in the certificate of entitlement:

“(b) Where in an application made in accordance with subsection (2) of this section any person has stated his or her expectation of not being a fully employed

person throughout the elected period and of deriving during the elected period income consisting of source deduction payments, require an employer of the person to make payment, in accordance with the certificate of entitlement, to the person, of the interim instalments by way of credit of tax specified in the certificate of entitlement:

“Provided that where, having considered the said application, the Commissioner is of the opinion that the amount of the tax that, under Part XI of this Act, will be required to be deducted by the employer from each regular source deduction payment expected to be made by the employer of the person to the person during the elected period will be less than the amount of the instalments that, but for this proviso, would be the said interim instalments of credit of tax that the employer would have been so required to pay, the Commissioner shall—

“(i) Not require an employer of the person to make to the person, in relation to any part of any elected period, payment of any such interim instalments; and

“(ii) By a certificate of entitlement require the Director-General to pay to the person such interim instalments by way of credit of tax as are specified therein:

(c) Notwithstanding anything in paragraphs (a) and (b) of this subsection, where in an application in accordance with subsection (2) of this section any person has stated his or her expectation of engaging in employment on a daily or irregular basis in the elected period, or where the Commissioner is, for any reason, satisfied that it would be inappropriate to require an employer of any person to make to the person payments of interim instalments by way of credit of tax, require the Director-General to pay to the person such interim instalments by way of credit of tax as are specified in the certificate of entitlement:

“(d) Where in an application made, in accordance with subsection (2) of this section, in relation to the income year that contains the elected period (that income year being referred to hereafter in this paragraph as the current year), any person has stated that the person expects that, in relation to the

current year, the person has or will have an obligation to pay provisional tax or has stated that, but for—

“(i) The expected incurring, by the person, of a loss during the current year; or

“(ii) The incurring, by the person, of a loss during the income year that immediately preceded the current year; or

“(iii) The carrying-forward to, and the setting off against the assessable income derived in, the current year, of a loss incurred by the person in an income year that preceded the current year; or

“(iv) The commencing, by the person in the current year, to derive provisional income; or

“(v) The proviso to section 377 of this Act,—  
the person would, in relation to the current year, expect to have an obligation to pay provisional tax, specify the amount that, of the amount of the estimated entitlement to a credit of tax determined by the Commissioner in accordance with subsection (3) of this section, will, in accordance with section 374j of this Act, be applied by the Commissioner in payment of the provisional tax first mentioned in this paragraph or, as the case may be, applied in the same manner as the manner in which it would be applied by the Commissioner if the person had stated, in the said application, an expectation of the kind first mentioned in this paragraph:

“(e) Where in an application made in accordance with subsection (2) of this section any person (not being a person in relation to whom paragraph (c) of this subsection applies) has stated his or her expectation of deriving no assessable income during the said elected period, require the Director-General to pay to the person such interim instalments by way of credit of tax as are specified in the certificate of entitlement:

“(f) Be in the prescribed form and contain such other directions as the Commissioner, in his discretion, thinks fit.

“(7) In any case where, but for this subsection, more than one of paragraphs (a) to (d) of subsection (6) of this section would apply in relation to any person and to any elected period, the person shall, in any application made by the person

in accordance with subsection (2) of this section in relation to the elected period, notify the Commissioner of which one (and only one) of the said paragraphs shall apply in relation to the person and to the elected period.

“(8) Where any person expects that in any specified period the person will be entitled to receive an income-tested benefit or a specified war pension, that person shall not be entitled, in relation to that specified period, to make any application in accordance with subsection (2) of this section, and section 374I (2) and (3) of this Act shall apply in relation to that person and to the specified period.

“(9) Where a certificate of entitlement that is issued to any person under subsection (3) of this section in relation to any part of any elected period requires the making, by an employer of the person, of payment of interim instalments by way of credit of tax, the person may deliver the certificate of entitlement to such employer (and to no other employer), of the person, as is the employer from whom the person derives primary employment earnings and the employer shall, in relation to such part of the elected period (to which the certificate of entitlement relates) as, at the time of that delivery, has not expired (being a part during which that certificate of entitlement remains in the possession of that employer), make to the person, in accordance with this Part of this Act, such payments of interim instalments by way of credit of tax as, pursuant to that certificate of entitlement, the person is entitled to in relation to the said part of the elected period and as are not payable to the person by the Accident Compensation Corporation.

“(10) Where, during the part, of any elected period, in relation to which the Commissioner has, under subsection (3) of this section, issued to any person a certificate of entitlement, showing entitlement to interim instalments by way of credit of tax, the employment of the person by an employer to whom the person has delivered the certificate of entitlement ceases, the person shall be entitled to recover from that employer the said certificate of entitlement and to deliver it to such other employer (if any) as, after the said cessation, is the employer from whom, in the said part, the person derives primary employment earnings, and, upon the making of any such delivery, subsection (9) of this section shall apply as if that other employer were the employer referred to in that subsection:

“Provided that this subsection shall not apply in any case where any estimated entitlement to a credit of tax, to the

receipt of interim instalments by way of which the person is, pursuant to the certificate of entitlement, entitled, is an estimated entitlement to a credit of tax under section 374E of this Act.

“(11) Any person to whom the Commissioner issues a certificate of entitlement under this section requiring the Director-General to make to that person payment of interim instalments by way of credit of tax shall, upon the delivery of the certificate of entitlement to the Director-General, be entitled to receive from him, at such times as the Director-General considers appropriate, such of those payments as, in accordance with the certificate of entitlement, are to be made during such part of the elected period as, at the commencement of the day on which the said delivery is made, has not expired.

“(12) Any person to whom a certificate of entitlement has been issued under this section shall notify the Commissioner, in writing, forthwith upon the occurrence (within the period commencing with the issuing of that certificate of entitlement and ending with the last day of the part, of the elected period, to which that certificate of entitlement relates) of any of the following:

“(a) The loss, by the person, or by another person who in relation to the said person is a spouse, of entitlement to a family benefit in respect of any child, where the person expects that the said loss will endure for any unbroken period of more than 56 consecutive days in the said part:

“(b) The commencing or the ceasing of the person to be a spouse in relation to another person:

“(c) Any other event of a kind specified, by the Commissioner, in the certificate of entitlement, for the purposes of this subsection,—

and may so notify the Commissioner upon the person, or another person who in relation to the person is a spouse, becoming entitled to a family benefit in respect of any child, or upon the occurrence of any other event that, the person considers, may affect his or her entitlement to the credit of tax specified in that certificate of entitlement, or upon the loss or destruction of that certificate of entitlement.

“(13) On receipt by the Commissioner of any notification given by any person in accordance with subsection (12) of this section, the Commissioner may require the return to him of the certificate of entitlement referred to in that subsection and, whether or not he so requires that return to him, may—

“(a) Withdraw the certificate of entitlement; or

“(b) Withdraw the certificate of entitlement, and issue to the person, in place thereof, such other certificate of entitlement, in relation to the specified period to which that withdrawn certificate of entitlement related or in relation to such other specified period as the Commissioner considers appropriate, as, having regard to the said notification and to any information in his possession, the Commissioner considers should be issued to the person for the purpose of giving effect to this Part of this Act; or

“(c) In relation to the certificate of entitlement, issue to the person such supplement as, in the circumstances of the case, the Commissioner considers appropriate; and, for the purposes of this Act, that supplement so issued shall be deemed to constitute part of, and to amend accordingly, that certificate of entitlement.

“(14) A certificate of entitlement issued to any person under this section (that person being referred to hereafter in this subsection and in subsection (15) of this section as the claimant) shall—

“(a) Be held in a secure place, by the person to whom, for the purposes of this Part of this Act, it is delivered by the claimant, throughout the period in which that person is required, in compliance with the certificate of entitlement, to make payment to the claimant or would, but for payment being made by the Accident Compensation Corporation, be so required to make payment:

“(b) Not be delivered by or on behalf of the claimant to more than one person for the purpose or with the intent of obtaining from 2 or more of those persons any payment in relation to one and the same period of time:

“(c) Not be transferable (whether or not for valuable consideration) by the claimant to any other person:

“(d) On alteration, in any manner by any person, be invalid:

“(e) Be subject to all terms and conditions stipulated therein by the Commissioner.

“(15) The Commissioner may, by notice in writing to the claimant, or to the employer (of the claimant) who holds a certificate of entitlement issued to the claimant under this section, withdraw the certificate of entitlement where, in the opinion of the Commissioner, the certificate of entitlement should cease to have effect, and the claimant or, as the case may be, the employer shall, within the period of 7 days

immediately succeeding the giving of that notice, return the certificate of entitlement to the Commissioner for cancellation by him.

**“374H. Employer to deliver credit of tax—**(1) Where a certificate of entitlement issued to any person by the Commissioner under section 374G of this Act is delivered by the person to an employer of the person, the employer shall, in such period as—

“(a) Commences on the later of—

“(i) The commencement day specified in the certificate of entitlement:

“(ii) The day on which, following the said delivery, a source deduction payment is first (in time) made by the employer to the person; and

“(b) Ends with the earliest of—

“(i) The day on which, on the request of the person, the certificate of entitlement is returned to the person by the employer:

“(ii) The day on which, while the certificate of entitlement is held by the employer, notification of the withdrawal of the certificate of entitlement is given to the employer:

“(iii) The termination day specified in the certificate of entitlement,—

pay, as agent for the Commissioner, to the person, at the time of the making, in that period, of each source deduction payment to the person, an amount equal to such amount of credit of tax as, being specified in the certificate of entitlement, relates to the period of the employment that gives rise to the source deduction payment:

“Provided that, where in any month the employer makes to the person a payment that is, or payments that in the aggregate are, in excess of the payment or, as the case may be, the aggregate of the payments that, pursuant to the certificate of entitlement, should have been made by the employer to the person during the month, the employer and the person shall be jointly and severally liable to pay to the Commissioner an amount (referred to hereafter in this proviso as the overpayment) equal to the amount of the said excess, and the overpayment shall be deemed to have become due and payable to the Commissioner on the 20th day of the month next after the month in which the said excess arose; and to the extent of the amount of so much of any such overpayment as is paid to the Commissioner under this proviso, there shall

be deemed, for the purposes of section 374F of this Act, not to have been paid to the person, during the month in relation to which the said excess arose, an amount by way of credit of tax.

“(2) For the purposes of subsection (1) of this section, where the activity or activities the performing of which constitutes the employment of any person (to whom a certificate of entitlement has been issued by the Commissioner) is or are performed, for the employer of the person (being an employer to whom the person has delivered the certificate of entitlement and by whom it is held), in any period that, in relation to the person, is a pay period and that consists of more, or less, than 1 unbroken week, the credit of tax payable by the employer to the employee, in relation to that period, shall be,—

“(a) Where that period consists of 6, or less than 6, days in any week, so much of the weekly credit of tax shown in the certificate of entitlement as bears to that weekly credit of tax the same proportion as the number of days in that pay period bears to 7:

“(b) Where that period consists of 2 or 3 or 4 unbroken consecutive weeks, an amount equal to the amount that results from multiplying by, as the case may be, 2 or 3 or 4, the amount of that weekly credit of tax:

“(c) Where that period consists of 1 unbroken month, an amount equal to the amount of that weekly credit of tax multiplied by the fraction  $\frac{13}{3}$ ,—

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and for the purposes of this subsection, any activity or activities the performing of which constitutes the employment of any person in relation to any employer of the person shall be deemed to be performed by the person on each of the days in the period that, in relation to the person, is a pay period in relation to that employment:

“Provided that where the said activity or activities are so deemed to be performed on any day in relation to which, by reason of any industrial dispute or the taking of leave without pay, the person is not entitled to a source deduction payment from that employer, in relation to the period (being a period that, in relation to the person, is a pay period in relation to that employment) that contains the said day the credit of tax payable by the employer to the person shall not exceed the amount of the tax deductions that, under Part XI of this Act,

are required to be made by the employer from the source deduction payment made by the employer to the person in respect of that period.

“(3) Where any person suffers incapacity due to personal injury by accident (being personal injury within the meaning of section 2 of the Accident Compensation Act 1982) in respect of which earnings related compensation (within the meaning of the said section 2) is being or will be paid to the person by the Accident Compensation Corporation, the employer of that person who holds the certificate of entitlement in relation to the specified period (or any part thereof) in respect of which earnings related compensation is to be paid to the person shall, at the request of the person or any other person on his or her behalf, notify the Accident Compensation Corporation of the amount of the entitlement of the person to a credit of tax, specified in the certificate of entitlement, and, thereafter,—

“(a) The Accident Compensation Corporation shall—

“(i) In relation to the period in relation to which the said earnings related compensation is so payable, do, pursuant to the certificate of entitlement, all of the things that, pursuant thereto, the said employer would, but for this subsection, have had to do; and

“(ii) In relation to every such thing so done pursuant to the certificate of entitlement, comply with every requirement that, had that thing been done by the said employer, would have had to have been done by him under this Part of this Act; and

“(b) The said employer shall be relieved of his obligation to do the said things;—

and where any payment by way of estimated entitlement to a credit of tax is made by the Accident Compensation Corporation in compliance with paragraph (a) of this subsection, the Accident Compensation Corporation shall, in the making of that payment, be deemed to be the agent of the Commissioner.

“(4) Where in any month an employer makes, in accordance with subsection (1) of this section, a payment to any person, the amount thereof may be deducted by the employer from the amount (if any) of the tax deductions, made by the employer from source deduction payments, that under section 353 of this Act the employer would, but for this subsection, be required to pay to the Commissioner by the 20th day of the month next after the said month, and to the extent of an amount equal to the amount so deducted, the said tax

deductions shall, for the purposes of Part XI of this Act, be deemed to have been paid to the Commissioner at the time the payment first mentioned in this subsection is made.

“(5) Where the Commissioner is satisfied that in any month any employer has, in accordance with subsection (1) of this section, made to any person or to more than one person any payment that exceeds, or payments that in the aggregate exceed, the amount of the tax deduction or, as the case may be, the aggregate of the amounts of all of the tax deductions that, but for subsection (4) of this section, would be required to be paid by the employer to the Commissioner by the 20th day of the month next after the said month, the Commissioner shall, on application made to him in writing by the employer, refund to the employer an amount equal to the amount of that excess:

“Provided that no refund shall be made under this section after the expiration of the period of 8 years immediately after the end of the income year in which the amount of that excess is paid, unless written application is made by or on behalf of the employer before the expiration of that period.

“(6) An employer to whom a certificate of entitlement is delivered by any person shall take every reasonable step to establish that the person whose name has been entered therein by the Commissioner is the person by whom the certificate of entitlement was so delivered.

“(7) Where any person falsely pretends to have made a payment of an amount by way of credit of tax, and obtains from the Commissioner a payment by way of refund of the whole or any part of that amount under subsection (5) of this section, the amount of the refund so made shall be deemed to be of the same nature as an amount of tax deductions made in accordance with the provisions of Part XI of this Act, and the provisions of this Act, so far as they relate to the payment of tax deductions to the Commissioner, the adding of additional tax for late payment thereof, and the recovery by the Commissioner of any tax deductions not so paid on or before the date specified in section 353 of this Act, shall apply in the same manner and to the same extent as if the amount of the refund so made were an amount of tax deductions made in the month in which that refund was made by the Commissioner, and as if that person were the employer who made those tax deductions.

“374I. **Director-General to deliver credit of tax**—(1) Where a certificate of entitlement, issued to any person under section 374G of this Act (being a certificate of entitlement that requires

the Director-General, other than as an employer, to make to the person payment of the amount of any interim instalment by way of credit of tax), is delivered by the person to the Director-General, the Director-General shall, in such period as—

“(a) Commences on the later of—

“(i) The commencement day specified in the certificate of entitlement:

“(ii) The day on which the certificate of entitlement is so delivered to the said Director-General; and

“(b) Ends with the earlier of—

“(i) The day on which the Director-General is, while the certificate of entitlement is held by him, notified by the Commissioner that the certificate of entitlement is withdrawn by the Commissioner:

“(ii) The termination day specified in the certificate of entitlement,—

pay, as agent for the Commissioner, to the person, at such times (in the said period) as the Director-General considers appropriate, such amount of (and by way of) the interim instalments by way of credit of tax shown in the certificate of entitlement as the Director-General, having regard to the said period, determines should so be paid.

“(2) Where in respect of any period, the Social Security Commission pays to any person an income-tested benefit, the Commission shall, at the time of the making of that payment, pay to the person (in addition to the said benefit), so much of the amount of the credit of tax (for the income year in which the said payment is made) that, if, in every income year, assessable income were not derived by the person and by the spouse (if any) of the person, would be the credit of tax to which the person was entitled, as, in the opinion of the Commission, the person is entitled to at the said time.

“(3) Where, in respect of any period, a War Pensions Board pays to any person a specified war pension, the Board shall, at the time of the making of that payment, pay to the person (in addition to the said pension), so much of the amount of the credit of tax (for the income year in which the said payment is made) that, if, in every income year, assessable income were not derived by the person and by the spouse (if any) of the person, would be the credit of tax to which the person was entitled, as, in the opinion of the Board, the person is entitled to at the said time.

“(4) Where, in relation to any income year, the Director-General, the Social Security Commission, or a War Pensions Board, as the case may be, makes any payment or payments to any person in accordance with this section, and the Director-General, the Commission, or the Board, as the case may be, is not required to deliver, to the person, a tax deduction certificate in accordance with the provisions of section 353 of this Act, the Director-General, the Commission, or the Board, as the case may be, shall—

“(a) Not later than the 20th day of April next succeeding the last day of the income year in which any such payment is so made, deliver to that person a certificate, signed by the Director-General or, as the case may be, the Secretary for War Pensions, in a form authorised by the Commissioner and showing the total of all of the amounts of the credits of tax paid pursuant to any certificate of entitlement, together with such other information as the Commissioner may prescribe:

“(b) Not later than the 31st day of May in the income year next succeeding the income year in which any such payment is so made, deliver to the Commissioner a copy of every certificate delivered by the Director-General, the Commission, or the Board, as the case may be, in accordance with the provisions of paragraph (a) of this subsection, together with such other information as the Commissioner may prescribe.

“374J. **Credit of tax to be offset against provisional tax—** Where, in a certificate of entitlement issued to any person in relation to any elected period, the Commissioner signifies that the credit of tax, determined by him under section 374G of this Act, to which the person is entitled in relation to the elected period, will be applied by the Commissioner—

“(a) In payment of the provisional tax that the person has an obligation to pay in relation to the income year that contains the elected period; or

“(b) In relation to the income year that contains the elected period, in the manner referred to in paragraph (d) of section 374G (6) of this Act,—

as the case may be, the Commissioner shall, on the day on which—

“(c) There expires the period of one month immediately succeeding the day on which, on or after the date

of the receipt of the application consequent on which the said certificate of entitlement was issued,—

“(i) Any instalment of that provisional tax becomes due and payable; or

“(ii) But for a circumstance of any of the kinds referred to in subparagraphs (i) to (v) of the said paragraph (d), any instalment of provisional tax would, in relation to the person and to the income year that contains the elected period, have become due and payable; or

“(d) The said certificate of entitlement is issued by the Commissioner,—  
whichever day is the later, subject to this section,—

“(e) Apply in payment of any instalment or more than one instalment (being in each case an instalment of the kind referred to in paragraph (c) (i) of this section); or

“(f) Apply, in relation to the person and to the income year that contains the elected period, to the credit of the account of the taxpayer (as if in payment of an instalment or more than one instalment of a kind referred to in paragraph (c) (ii) of this section),—

as the case may be, an amount equal to, or amounts that in the aggregate are equal to, that credit of tax; and every amount so applied by the Commissioner shall, for the purposes of this Act, be deemed to be an amount paid by the person as provisional tax in relation to the said income year, under Part XII of this Act:

“Provided that, of the said credit of tax, the amount that may be so applied shall not exceed such amount as bears to the said credit of tax the same proportion as the amount of the instalment or, as the case may be, the amount of the instalment of a kind referred to in paragraph (c) (ii) of this section, bears to the amount of the provisional tax referred to in paragraph (a) of this section or, as the case may be, bears to the amount of the provisional tax that, but for a circumstance of any of the kinds referred to in subparagraphs (i) to (v) of paragraph (d) of section 374G (6) of this Act, the person would, in relation to the income year that contains the elected period, have had an obligation to pay:

“Provided also that where any amount is so applied by the Commissioner at any time after the day with the expiry of which,—

“(i) In relation to the instalment of provisional tax in payment of which that amount is so applied; or

“(ii) In relation to the instalment of provisional tax as if in payment of which that amount is so applied to the credit of the account of the taxpayer,—

there expires the period of one month immediately succeeding the day on which that instalment became due and payable or, as the case may be, would have become due and payable, that amount shall, for the purposes of this Act, be deemed to have been applied by the Commissioner, under this section, on the day with the expiry of which the said expiry occurred.

“374K. **Money payable out of Consolidated Account**—There shall from time to time be paid out of the Consolidated Account, from money appropriated by Parliament, all money required to be expended in providing credits of tax under this Part of this Act.

“374L. **Arrangements**—Where the Commissioner is satisfied that arrangements have been made between a person and another person with a view to the affairs of those persons being so arranged or conducted that this Part of this Act would, but for this section, have effect more favourably in relation to that person than would otherwise have been the case, the amount of any credit of tax to which that person is entitled under this Part of this Act shall not exceed the amount of the credit of tax to which the person would, in the opinion of the Commissioner, have been entitled if those arrangements had not been made.

“374M. **Advice**—In determining the entitlement of a person to any credit of tax under this Part of this Act, the Commissioner may, if he considers it necessary, obtain the advice of the Director-General or, as the case may be, the Secretary for War Pensions.

“374N. **Offences**—Without limiting the application of section 416 of this Act, it is hereby declared that every person commits an offence against this Act who—

“(a) Being an employer or other person to whom a certificate of entitlement has been delivered by a person to whom a certificate of entitlement was issued by the Commissioner, fails to pay such amount of any credit of tax, as is required to be paid in accordance with the certificate of entitlement, to the employee in accordance with his obligations under this Part of this Act; or

- “(b) Being an employer or other person to whom a certificate of entitlement has been delivered by a person to whom a certificate of entitlement was issued by the Commissioner, wilfully pays to any person an amount by way of credit of tax that is other than the amount of the credit of tax that is required to be paid in accordance with the certificate of entitlement; or
- “(c) Being an employer or any other person, fails to deliver any certificate of entitlement within 7 days to the Commissioner pursuant to notice of withdrawal of that certificate of entitlement, given by the Commissioner under section 374G (15) of this Act; or
- “(d) Falsely pretends to have made a payment to any person of an amount by way of credit of tax and attempts to obtain from the Commissioner a refund of the whole or any part of that amount under section 374H of this Act; or
- “(e) Knowingly makes a payment by way of a credit of tax to any person in accordance with a certificate of entitlement knowing, or having reasonable cause to suspect, that the certificate of entitlement had been altered in any way or that the person to whom such payment was made was not the person to whom the certificate of entitlement was issued by the Commissioner; or
- “(f) Attempts to sell or otherwise transfer a certificate of entitlement to any other person; or
- “(g) Makes a false or misleading application or declaration for the purpose of obtaining or attempting to obtain a certificate of entitlement or a credit of tax, or gives any false information, or misleads or attempts to mislead the Commissioner or any other officer, or any employer or other person in relation to any matter or thing affecting or that might affect a certificate of entitlement or a credit of tax, or any part thereof; or
- “(h) Fails to make a declaration under section 374F of this Act; or
- “(i) Alters any certificate of entitlement issued by the Commissioner, or falsely pretends to be the person named in any such certificate, or has in his possession, without lawful justification or excuse, a colourable imitation of any such certificate, or, in

- contravention of this Act, causes or attempts to cause any employer or other person to pay to him any amount by way of credit of tax by the production of any document other than a certificate of entitlement issued to him by the Commissioner; or
- “(j) Delivers or attempts to deliver, in contravention of this Part of this Act, a certificate of entitlement to more than one person for the purpose or intent of obtaining from 2 or more of those persons any payment of a credit of tax in relation to one and the same period of time, or otherwise obtains or attempts to obtain in contravention of this Part of this Act, any payment of a credit of tax from 2 or more persons in relation to one and the same period of time; or
- “(k) Aids or abets any other person to commit any offence under this Part of this Act.

“374O. **Penal tax**—(1) Where any person falsely pretends to have made a payment to any person of an amount by way of credit of tax and attempts to obtain from the Commissioner a refund of the whole or any part of that amount under section 374H of this Act, that person shall be chargeable by way of penalty, in addition to any other penalty to which he or she may be liable, with an additional amount (in this section referred to as penal tax) not exceeding an amount equal to treble the amount in respect of which that person attempts to obtain from the Commissioner a refund under section 374H of this Act (referred to hereafter in this section as the fraudulent refund).

“(2) Penal tax imposed by this section shall be assessed in the same manner, so far as may be, as income tax for the year of assessment immediately preceding the year of assessment in which it is imposed, shall for all purposes be deemed to be income tax assessed for that first-mentioned year, and shall be recoverable accordingly.

“(3) An assessment of penal tax under this section may be amended from time to time in the same manner as any other assessment.

“(4) It shall be lawful for the Commissioner to make or amend any assessment of penal tax under this section at any time.

“(5) Any assessment of penal tax under this section shall be subject, in the same manner as any other assessment of tax, to objection on the ground that the person so assessed is not

chargeable with penal tax, or on the ground that the amount so assessed is excessive having regard to the nature and degree of the offence or to the reason for the imposition of the penal tax, and notwithstanding that the amount so assessed is not in excess of treble the fraudulent refund:

“Provided that, where the person so assessed is chargeable with penal tax, the amount of penal tax assessed by the Commissioner shall not be reduced by a Taxation Review Authority or any Court below the smaller of the following amounts:

“(a) The amount of penal tax so assessed:

“(b) An amount calculated, in respect of the period commencing with the last day of the year of assessment in which the person attempted to obtain the fraudulent refund and ending with the day on which the assessment of the penal tax is made by the Commissioner, at the rate of 10 percent per annum of the amount of the fraudulent refund.

“(6) Subject to subsection (5) of this section, all the provisions of this Act as to objections shall apply to an objection to an assessment of penal tax under this section, save that the burden of proving the offence in respect of which penal tax is chargeable shall lie with the Commissioner.

“(7) Subject to this Part of this Act, the other Parts of this Act, as far as they are applicable and with any necessary modifications, shall apply with respect to all penal tax imposed under this section as if—

“(a) It were penal tax under section 420 of this Act; and

“(b) It were tax payable for the year of assessment immediately preceding the year of assessment in which it is imposed under this section; and

“(c) The person chargeable with the penal tax were the taxpayer.

“374P. **Credit of tax deemed not to be assessable income**—Every credit of tax allowed to any person under this Part of this Act shall, for the purposes of this Act, be deemed not to be assessable income derived by the person to whom the credit of tax is allowed.”

(2) The principal Act is hereby further amended by adding the Eleventh Schedule set out in the Fourth Schedule to this Act.

(3) Notwithstanding anything in the principal Act, Part XIA of the principal Act (as inserted by subsection (1) of this section)

shall, in respect of the tax on income derived in the income year that commences on the 1st day of April 1986, apply as if—

- (a) The expression “specified period” in each place where it occurs in the said Part XIA were the expression “specified period (being a specified period that commences not earlier than the 1st day of October 1986)”:
- (b) The expression “ceases to receive” in section 374D (1) (a) of this Act were the expression “ceases, on or after the 1st day of October 1986, to receive”:
- (c) The expression “ceases to receive” in section 374E (2) (a) of this Act were the expression “ceases, on or after the 1st day of October 1986, to receive”:
- (d) The expression “in payment of any instalment or more than one instalment” in section 374J of this Act were the expression “in payment of any instalment or more than one instalment of that provisional tax, being in every case an instalment that is due and payable on or after the 1st day of September 1986”:
- (e) The expression “to the credit of the account of the taxpayer (as if in payment of an instalment or more than one instalment of a kind referred to in paragraph (c) (ii) of this section)” in section 374J of this Act were the expression “to the credit of the account of the taxpayer (as if in payment of an instalment or more than one instalment of a kind referred to in paragraph (c) (ii) of this section, being in every case an instalment that would, in relation to the person and the income year that contains the elected period, have become due and payable on or after the 1st day of September 1986)”:
- (f) The first proviso to section 374J of this Act were omitted.

(4) This section shall apply with respect to the tax on income derived in the income year commencing on the 1st day of April 1986 and in every subsequent year.

#### *Consequential Amendments*

**18. Interpretation**—Section 2 of the principal Act (as amended by section 2 of this Act) is hereby further amended by inserting, before the definition of the expression “charitable purpose”, the following definition:

“‘Certificate of entitlement’, in relation to any person, means a certificate issued by the Commissioner under section 374G of this Act in respect of the estimated

entitlement of that person to a credit of tax allowable under section 374D, or as the case may be, section 374D and section 374E of this Act.”.

**19. Annual returns by persons who receive a credit of tax**—The principal Act is hereby amended by inserting, after section 9, the following section:

“9A. In every case where,—

“(a) In relation to any part of any income year (whether that part is the whole or less than the whole of the income year) there is issued to any person under Part XIA of this Act a certificate of entitlement; or

“(b) After the expiry of any income year, any person makes application under the said Part XIA, to the Commissioner, for a credit of tax in relation to the income year,—

and, apart from this section, the person would not be required under this Act to furnish a return of the income derived by the person during the income year, the person shall furnish to the Commissioner, in respect of the income year (whether or not income was derived by the person in the income year), a return in the prescribed form, together with details of every amount (if any) of credit of tax, in relation to the income year, that, under the said Part XIA, has been paid to the person or, as the case may be, applied, in relation to the person, by the Commissioner under section 374J of this Act, and together with such other details as may be prescribed, or required by the Commissioner; and the provisions of this Act, so far as they are applicable and with any necessary modifications shall, in relation to every return furnished or required to be furnished under this section, apply as if that return were a return furnished or required to be furnished under section 9 of this Act.”

**20. Application of Part XI**—Section 337 of the principal Act is hereby amended by repealing subsection (1), and substituting the following subsection:

“(1) This Part of this Act shall apply notwithstanding anything in any other Part of this Act, other than Part XIA of this Act.”

**21. Special tax code certificates**—Section 351 of the principal Act is hereby amended by inserting, after subsection (2), the following subsection:

“(2A) A special tax code certificate shall not enable the employee to receive any benefit by way of a credit of tax to which Part XIA of this Act applies.”

**22. Records to be kept by employer—**(1) Section 352 (1) of the principal Act is hereby amended by omitting the words “and the amount of the tax deduction (if any) made therefrom, and shall enter those amounts in the record at the time of making the source deduction payment”, and substituting the words “the amount of the tax deduction (if any) made therefrom, and the amount of any credit of tax paid pursuant to section 374D, or, as the case may be, section 374D and section 374E of this Act, and shall enter those amounts in the record at the time of making the source deduction payment”.

(2) Section 352 of the principal Act is hereby further amended by repealing subsection (2), and substituting the following subsection:

“(2) Every employer shall take all reasonable precautions for the safe custody of all records that he is required to keep under this section, and of all pay sheets, receipts for source deduction payments, tax deduction certificates, tax code declarations, tax code certificates, and certificates of entitlement and shall retain all such records, pay sheets, receipts, tax code declarations, tax code certificates, and certificates of entitlement for not less than 7 years after the making of the payments to which they relate except and to the extent that he is required by this Act to deliver to the Commissioner or to any other person the signed tax deduction certificates, tax code declarations, tax code certificates, and any certificate of entitlement:

“Provided that this subsection shall not require retention of any records, pay sheets, receipts, tax code declarations, tax code certificates, or certificates of entitlement in respect of which the Commissioner has notified the employer that retention is not required.”

**23. Payment of tax deductions to Commissioner—**

(1) Section 353 of the principal Act is hereby amended by repealing subsection (1) (as amended by section 25 (1) of the Income Tax Amendment Act 1981), and substituting the following subsection:

“(1) Every employer who makes tax deductions from source deduction payments made to employees shall—

“(a) Not later than the 20th day of the month next after the month (referred to hereinafter in this paragraph as the deduction month) in which he has made any such deductions, pay to the Commissioner the amount of the tax deductions, reduced by the amount of any of the credits of tax paid to employees in respect of the deduction month in

accordance with section 374H of this Act, and deliver to the Commissioner a monthly remittance certificate signed by the employer, being a certificate in a form authorised by the Commissioner and showing the total amount of all source deduction payments made by the employer to employees in the deduction month before making any tax deductions, the total amount of all tax deductions made from those payments, and the total amount of all credits of tax (if any) paid to employees in the deduction month in accordance with section 374H of this Act:

“(b) Not later than the 20th day of April in each year, deliver to each employee a tax deduction certificate signed by the employer, being a certificate in a form authorised by the Commissioner and showing the total amount of all source deduction payments made by the employer to the employee in the preceding year (not including payments included in a tax deduction certificate previously delivered to the employee), the total amount of the tax deductions made from those payments and the total amount of all credits of tax (if any) paid to the employee in that preceding year in accordance with section 374H of this Act (not including any such credits of tax included in a tax deduction certificate previously delivered to the employee), together with such other information as may be prescribed:

“(c) Within 7 days after the employment of any employee ceases, deliver to the employee a tax deduction certificate signed by the employer, being a certificate in a form authorised by the Commissioner and showing the total amount of all source deduction payments made by the employer to the employee in the period of employment (not including payments included in a tax deduction certificate previously delivered to the employee), the total amount of the tax deductions made from those payments, and the total amount of all credits of tax (if any) paid to the employee in that period of employment in accordance with section 374H of this Act (not including any such credits of tax included in a tax deduction certificate previously delivered to the employee), together with such other information as may be prescribed:

“(d) Within 7 days after making any withholding payment to an employee or group of employees which is the final or only payment in respect of the services, contract, arrangement, dealing, or matter to which it relates, deliver to the employee, or, in the case of a group of employees, to one of the group, a tax deduction certificate signed by the employer, being a certificate in a form authorised by the Commissioner and showing the total amount of that payment or of all those payments (not including payments included in a tax deduction certificate previously delivered to the employee or group), the total amount of the tax deductions made from that payment or from those payments, and the total amount of all credits of tax (if any) paid to that employee or to any employees in that group in accordance with section 374H of this Act (not including any credits of tax included in a tax deduction certificate previously delivered to the employee or group), together with such other information as may be prescribed:

“(e) Not later than the 31st day of May in each year (except in cases to which subsection (2) of this section applies), deliver to the Commissioner a reconciliation statement signed by the employer, being a certificate in a form authorised by the Commissioner and showing the total amount of all tax deductions paid to the Commissioner by the employer in respect of source deduction payments made in the preceding year, the total amount of all tax deductions shown in tax deduction certificates delivered to employees in respect of those source deduction payments, the total amount of all credits of tax paid to employees in the preceding year in accordance with section 374H of this Act, and the total amount received from the Commissioner by way of refunds made under section 374G of this Act in respect of credits of tax paid to employees in the preceding year by the employer in accordance with section 374H of this Act, together with an explanation of any discrepancies in the totals as they relate one to the other and, except where the Commissioner has given his consent to the provision of information in accordance with section 354 of this Act, accompanied by signed copies of all those tax

deduction certificates, by all tax code declarations, and tax code certificates delivered to him in the preceding year, by all certificates of entitlement delivered to him in the preceding year (that have not been uplifted by employees who have left the employment of that employer and that have not been returned to the Commissioner), and by all notices cancelling relevant deductions given to him in that year under section 344 (10) of this Act:

“(f) Not later than the 15th day of the second month after the month in any year in which the employer disposes of or otherwise ceases to carry on any business in respect of which he has made any such tax deductions or paid any such credits of tax, comply with paragraph (e) of this subsection in respect of those deductions and those payments as if the period from the beginning of that year to the date of the last of those tax deductions and payments were a preceding year.”

(2) The Income Tax Amendment Act 1981 is hereby consequentially amended by repealing section 25 (1).

**24. Tax deductions to be credited against tax assessed—**Section 362 (2) of the principal Act (as amended by section 22 (1) of the Income Tax Amendment Act 1982) is hereby further amended by omitting the words “the amount thereof that has been received by the Commissioner”, and substituting the words “the sum of the amount thereof that has been received by the Commissioner and the amount of any credit of tax paid to the employee pursuant to Part XIA of this Act”.

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## SCHEDULES

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### FIRST SCHEDULE

Section 14

#### NEW PART B OF FIRST SCHEDULE TO PRINCIPAL ACT

#### “PART B

#### Rates Referred to in Paragraph (b) of Clause 9 or Clause 10 of Part A

On so much of the income as—	The rate of tax for every \$1 shall be—
	<b>Cents</b>
Does not exceed \$6,000 .. .. .	17.50
Exceeds \$6,000 but does not exceed \$9,500 .. .. .	24.00
Exceeds \$9,500 but does not exceed \$25,000 .. .. .	31.50
Exceeds \$25,000 but does not exceed \$30,000 .. .. .	37.55
Exceeds \$30,000 but does not exceed \$38,000 .. .. .	52.05
Exceeds \$38,000 .. .. .	57.00”

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### SECOND SCHEDULE

Section 15

#### NEW PART B OF FIRST SCHEDULE TO PRINCIPAL ACT

#### “PART B

#### Rates Referred to in Paragraph (b) of Clause 9 or Clause 10 of Part A

On so much of the income as—	The rate of tax for every \$1 shall be—
	<b>Cents</b>
Does not exceed \$9,500 .. .. .	15
Exceeds \$9,500 but does not exceed \$30,000 .. .. .	30
Exceeds \$30,000 .. .. .	48”

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Section 16 (4)

## THIRD SCHEDULE

NEW APPENDIX A TO SECOND SCHEDULE TO PRINCIPAL ACT

## "APPENDIX A

## TAX DEDUCTIONS FROM PAYMENTS FOR WEEKLY PAY PERIODS

*EARNINGS	TAX USING CODE										
	T	G		T	G		T	G		T	G
\$ .20	.00	.02	10.20	.00	1.49	20.20	.00	2.96	30.20	.00	4.43
.40	.00	.05	10.40	.00	1.52	20.40	.00	2.99	30.40	.00	4.46
.60	.00	.08	10.60	.00	1.55	20.60	.00	3.02	30.60	.00	4.49
.80	.00	.11	10.80	.00	1.58	20.80	.00	3.05	30.80	.00	4.52
1.00	.00	.14	11.00	.00	1.61	21.00	.00	3.08	31.00	.00	4.55
1.20	.00	.17	11.20	.00	1.64	21.20	.00	3.11	31.20	.00	4.58
1.40	.00	.20	11.40	.00	1.67	21.40	.00	3.14	31.40	.00	4.61
1.60	.00	.23	11.60	.00	1.70	21.60	.00	3.17	31.60	.00	4.64
1.80	.00	.26	11.80	.00	1.73	21.80	.00	3.20	31.80	.00	4.67
2.00	.00	.29	12.00	.00	1.76	22.00	.00	3.23	32.00	.00	4.70
2.20	.00	.32	12.20	.00	1.79	22.20	.00	3.26	32.20	.00	4.73
2.40	.00	.35	12.40	.00	1.82	22.40	.00	3.29	32.40	.00	4.76
2.60	.00	.38	12.60	.00	1.85	22.60	.00	3.32	32.60	.00	4.79
2.80	.00	.40	12.80	.00	1.88	22.80	.00	3.34	32.80	.00	4.82
3.00	.00	.43	13.00	.00	1.90	23.00	.00	3.38	33.00	.00	4.84
3.20	.00	.47	13.20	.00	1.93	23.20	.00	3.40	33.20	.00	4.87
3.40	.00	.49	13.40	.00	1.96	23.40	.00	3.43	33.40	.00	4.90
3.60	.00	.52	13.60	.00	1.99	23.60	.00	3.46	33.60	.00	4.93
3.80	.00	.55	13.80	.00	2.02	23.80	.00	3.49	33.80	.00	4.96
4.00	.00	.58	14.00	.00	2.05	24.00	.00	3.52	34.00	.00	4.99
4.20	.00	.61	14.20	.00	2.08	24.20	.00	3.55	34.20	.00	5.02
4.40	.00	.64	14.40	.00	2.11	24.40	.00	3.58	34.40	.00	5.05
4.60	.00	.67	14.60	.00	2.14	24.60	.00	3.61	34.60	.00	5.08
4.80	.00	.70	14.80	.00	2.17	24.80	.00	3.64	34.80	.00	5.11
5.00	.00	.73	15.00	.00	2.20	25.00	.00	3.67	35.00	.00	5.14
5.20	.00	.76	15.20	.00	2.23	25.20	.00	3.70	35.20	.00	5.17
5.40	.00	.79	15.40	.00	2.26	25.40	.00	3.73	35.40	.00	5.20
5.60	.00	.82	15.60	.00	2.29	25.60	.00	3.76	35.60	.00	5.23
5.80	.00	.85	15.80	.00	2.32	25.80	.00	3.79	35.80	.00	5.26
6.00	.00	.87	16.00	.00	2.35	26.00	.00	3.81	36.00	.00	5.29
6.20	.00	.90	16.20	.00	2.37	26.20	.00	3.85	36.20	.00	5.31
6.40	.00	.94	16.40	.00	2.40	26.40	.00	3.87	36.40	.00	5.34
6.60	.00	.96	16.60	.00	2.43	26.60	.00	3.90	36.60	.00	5.37
6.80	.00	.99	16.80	.00	2.46	26.80	.00	3.93	36.80	.00	5.40
7.00	.00	1.02	17.00	.00	2.49	27.00	.00	3.96	37.00	.00	5.43
7.20	.00	1.05	17.20	.00	2.52	27.20	.00	3.99	37.20	.00	5.46
7.40	.00	1.08	17.40	.00	2.55	27.40	.00	4.02	37.40	.00	5.49
7.60	.00	1.11	17.60	.00	2.58	27.60	.00	4.05	37.60	.00	5.52
7.80	.00	1.14	17.80	.00	2.61	27.80	.00	4.08	37.80	.00	5.55
8.00	.00	1.17	18.00	.00	2.64	28.00	.00	4.11	38.00	.00	5.58
8.20	.00	1.20	18.20	.00	2.67	28.20	.00	4.14	38.20	.00	5.61
8.40	.00	1.23	18.40	.00	2.70	28.40	.00	4.17	38.40	.00	5.64
8.60	.00	1.26	18.60	.00	2.73	28.60	.00	4.20	38.60	.00	5.67
8.80	.00	1.29	18.80	.00	2.76	28.80	.00	4.23	38.80	.00	5.70
9.00	.00	1.32	19.00	.00	2.79	29.00	.00	4.26	39.00	.00	5.73
9.20	.00	1.35	19.20	.00	2.82	29.20	.00	4.29	39.20	.00	5.76
9.40	.00	1.38	19.40	.00	2.85	29.40	.00	4.32	39.40	.00	5.78
9.60	.00	1.41	19.60	.00	2.87	29.60	.00	4.35	39.60	.00	5.82
9.80	.00	1.43	19.80	.00	2.91	29.80	.00	4.37	39.80	.00	5.85
10.00	.00	1.46	20.00	.00	2.93	30.00	.00	4.40	40.00	.00	5.87

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

## THIRD SCHEDULE—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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
40.20	.00	5.90	50.20	.00	7.37	60.20	.00	8.87	70.20	.00	10.37
40.40	.00	5.93	50.40	.00	7.40	60.40	.00	8.90	70.40	.00	10.40
40.60	.00	5.96	50.60	.00	7.43	60.60	.00	8.93	70.60	.00	10.43
40.80	.00	5.99	50.80	.00	7.46	60.80	.00	8.96	70.80	.00	10.46
41.00	.00	6.02	51.00	.00	7.50	61.00	.00	9.00	71.00	.00	10.50
41.20	.00	6.05	51.20	.00	7.52	61.20	.00	9.02	71.20	.00	10.52
41.40	.00	6.08	51.40	.00	7.55	61.40	.00	9.05	71.40	.00	10.55
41.60	.00	6.11	51.60	.00	7.58	61.60	.00	9.08	71.60	.00	10.58
41.80	.00	6.14	51.80	.00	7.61	61.80	.00	9.11	71.80	.00	10.61
42.00	.00	6.17	52.00	.00	7.65	62.00	.00	9.15	72.00	.00	10.65
42.20	.00	6.20	52.20	.00	7.67	62.20	.00	9.17	72.20	.00	10.67
42.40	.00	6.23	52.40	.00	7.70	62.40	.00	9.20	72.40	.00	10.70
42.60	.00	6.25	52.60	.00	7.73	62.60	.00	9.23	72.60	.00	10.73
42.80	.00	6.29	52.80	.00	7.76	62.80	.00	9.26	72.80	.00	10.76
43.00	.00	6.32	53.00	.00	7.80	63.00	.00	9.30	73.00	.00	10.80
43.20	.00	6.34	53.20	.00	7.82	63.20	.00	9.32	73.20	.00	10.82
43.40	.00	6.37	53.40	.00	7.85	63.40	.00	9.35	73.40	.00	10.85
43.60	.00	6.40	53.60	.00	7.88	63.60	.00	9.38	73.60	.00	10.88
43.80	.00	6.43	53.80	.00	7.91	63.80	.00	9.41	73.80	.00	10.91
44.00	.00	6.46	54.00	.00	7.95	64.00	.00	9.45	74.00	.00	10.95
44.20	.00	6.49	54.20	.00	7.97	64.20	.00	9.47	74.20	.00	10.97
44.40	.00	6.52	54.40	.00	8.00	64.40	.00	9.50	74.40	.00	11.00
44.60	.00	6.55	54.60	.00	8.03	64.60	.00	9.53	74.60	.00	11.03
44.80	.00	6.58	54.80	.00	8.06	64.80	.00	9.56	74.80	.00	11.06
45.00	.00	6.61	55.00	.00	8.10	65.00	.00	9.60	75.00	.00	11.10
45.20	.00	6.64	55.20	.00	8.12	65.20	.00	9.62	75.20	.00	11.12
45.40	.00	6.67	55.40	.00	8.15	65.40	.00	9.65	75.40	.00	11.15
45.60	.00	6.70	55.60	.00	8.18	65.60	.00	9.68	75.60	.00	11.18
45.80	.00	6.72	55.80	.00	8.21	65.80	.00	9.71	75.80	.00	11.21
46.00	.00	6.76	56.00	.00	8.25	66.00	.00	9.75	76.00	.00	11.25
46.20	.00	6.79	56.20	.00	8.27	66.20	.00	9.77	76.20	.00	11.27
46.40	.00	6.81	56.40	.00	8.30	66.40	.00	9.80	76.40	.00	11.30
46.60	.00	6.84	56.60	.00	8.33	66.60	.00	9.83	76.60	.00	11.33
46.80	.00	6.87	56.80	.00	8.36	66.80	.00	9.86	76.80	.00	11.36
47.00	.00	6.90	57.00	.00	8.40	67.00	.00	9.90	77.00	.00	11.40
47.20	.00	6.93	57.20	.00	8.42	67.20	.00	9.92	77.20	.00	11.42
47.40	.00	6.96	57.40	.00	8.45	67.40	.00	9.95	77.40	.00	11.45
47.60	.00	6.99	57.60	.00	8.48	67.60	.00	9.98	77.60	.00	11.48
47.80	.00	7.02	57.80	.00	8.51	67.80	.00	10.01	77.80	.00	11.51
48.00	.00	7.05	58.00	.00	8.55	68.00	.00	10.05	78.00	.00	11.55
48.20	.00	7.08	58.20	.00	8.57	68.20	.00	10.07	78.20	.00	11.57
48.40	.00	7.11	58.40	.00	8.60	68.40	.00	10.10	78.40	.00	11.60
48.60	.00	7.14	58.60	.00	8.63	68.60	.00	10.13	78.60	.00	11.63
48.80	.00	7.17	58.80	.00	8.66	68.80	.00	10.16	78.80	.00	11.66
49.00	.00	7.20	59.00	.00	8.70	69.00	.00	10.20	79.00	.00	11.70
49.20	.00	7.23	59.20	.00	8.72	69.20	.00	10.22	79.20	.00	11.72
49.40	.00	7.26	59.40	.00	8.75	69.40	.00	10.25	79.40	.00	11.75
49.60	.00	7.28	59.60	.00	8.78	69.60	.00	10.28	79.60	.00	11.78
49.80	.00	7.31	59.80	.00	8.81	69.80	.00	10.31	79.80	.00	11.81
50.00	.00	7.35	60.00	.00	8.85	70.00	.00	10.35	80.00	.00	11.85

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

THIRD SCHEDULE—continued

*EARNINGS	TAX USING CODE										
	T	G		T	G		T	G		T	G
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
80.20	.00	11 87	90.20	.00	13.37	100.20	.87	14.87	110.20	2.37	16.37
80.40	.00	11 90	90.40	.00	13 40	100.40	.90	14.90	110.40	2.40	16.40
80.60	.00	11 93	90.60	.00	13.43	100.60	.93	14.93	110.60	2.43	16.43
80.80	.00	11 96	90.80	.00	13.46	100.80	.96	14.96	110.80	2.46	16.46
81.00	.00	12 00	91.00	.00	13.50	101.00	1.00	15 00	111.00	2.50	16.50
81.20	.00	12.02	91.20	.00	13.52	101.20	1.02	15.02	111.20	2 52	16.52
81.40	.00	12.05	91.40	.00	13.55	101.40	1.05	15 05	111.40	2.55	16.55
81.60	.00	12.08	91.60	.00	13.58	101.60	1.08	15.08	111.60	2.58	16.58
81.80	.00	12.11	91.80	.00	13.61	101.80	1.11	15.11	111.80	2.61	16.61
82.00	.00	12 15	92.00	.00	13.65	102.00	1.15	15.15	112.00	2.65	16.65
82.20	.00	12 17	92.20	.00	13.67	102.20	1.17	15.17	112.20	2.67	16.67
82.40	.00	12 20	92.40	.00	13.70	102.40	1.20	15.20	112.40	2.70	16.70
82.60	.00	12 23	92.60	.00	13.73	102.60	1.23	15.23	112.60	2.73	16.73
82.80	.00	12 26	92.80	.00	13.76	102.80	1.26	15.26	112.80	2.76	16.76
83.00	.00	12 30	93.00	.00	13 80	103.00	1 30	15.30	113.00	2.80	16 80
83.20	.00	12.32	93.20	.00	13.82	103.20	1.32	15.32	113.20	2 82	16.82
83.40	.00	12.35	93.40	.00	13.85	103.40	1.35	15.35	113.40	2 85	16.85
83.60	.00	12 38	93.60	.00	13.88	103.60	1.38	15 38	113.60	2.88	16.88
83.80	.00	12.41	93.80	.00	13.91	103.80	1.41	15.41	113.80	2.91	16.91
84.00	.00	12.45	94.00	.00	13.95	104.00	1.45	15.45	114.00	2.95	16.95
84.20	.00	12.47	94.20	.00	13.97	104.20	1.47	15.47	114.20	2.97	16.97
84.40	.00	12.50	94.40	.00	14.00	104.40	1 50	15 50	114.40	3.00	17.00
84.60	.00	12 53	94.60	.03	14 03	104.60	1.53	15.53	114.60	3.03	17.03
84.80	.00	12 56	94.80	.06	14 06	104.80	1.56	15.56	114.80	3.06	17.06
85.00	.00	12.60	95.00	.10	14.10	105.00	1.60	15.60	115.00	3.10	17.10
85.20	.00	12.62	95.20	.12	14.12	105.20	1.62	15.62	115.20	3.12	17.12
85.40	.00	12.65	95.40	.15	14.15	105.40	1.65	15.65	115.40	3 15	17.15
85.60	.00	12.68	95.60	.18	14.18	105.60	1.68	15.68	115.60	3 18	17.18
85.80	.00	12.71	95.80	.21	14.21	105.80	1.71	15.71	115.80	3 21	17.21
86.00	.00	12.75	96.00	.25	14.25	106.00	1.75	15.75	116.00	3.25	17.25
86.20	.00	12 77	96.20	.27	14 27	106.20	1.77	15.77	116.20	3.27	17.27
86.40	.00	12.80	96.40	.30	14.30	106.40	1.80	15.80	116.40	3.30	17.30
86.60	.00	12.83	96.60	.33	14.33	106.60	1.83	15.83	116.60	3.33	17.33
86.80	.00	12.86	96.80	.36	14.36	106.80	1.86	15.86	116.80	3.36	17.36
87.00	.00	12.90	97.00	.40	14 40	107.00	1.90	15.90	117.00	3.40	17.40
87.20	.00	12.92	97.20	.42	14.42	107.20	1.92	15.92	117.20	3.42	17.42
87.40	.00	12.95	97.40	.45	14.45	107.40	1.95	15.95	117.40	3.45	17.45
87.60	.00	12.98	97.60	.48	14.48	107.60	1.98	15.98	117.60	3.48	17.48
87.80	.00	13.01	97.80	.51	14.51	107.80	2.01	16.01	117.80	3.51	17.51
88.00	.00	13.05	98.00	.55	14.55	108.00	2.05	16.05	118.00	3.55	17.55
88.20	.00	13.07	98.20	.57	14.57	108.20	2.07	16.07	118.20	3.57	17.57
88.40	.00	13.10	98.40	.60	14.60	108.40	2.10	16.10	118.40	3.60	17.60
88.60	.00	13.13	98.60	.63	14.63	108.60	2.13	16.13	118.60	3.63	17.63
88.80	.00	13.16	98.80	.66	14.66	108.80	2.16	16.16	118.80	3.66	17.66
89.00	.00	13.20	99.00	.70	14.70	109.00	2.20	16.20	119.00	3.70	17.70
89.20	.00	13.22	99.20	.72	14.72	109.20	2.22	16.22	119.20	3.72	17.72
89.40	.00	13.25	99.40	.75	14.75	109.40	2.25	16.25	119.40	3.75	17.75
89.60	.00	13.28	99.60	.78	14.78	109.60	2.28	16.28	119.60	3.78	17.78
89.80	.00	13.31	99.80	.81	14.81	109.80	2.31	16.31	119.80	3.81	17.81
90.00	.00	13.35	100.00	.85	14.85	110.00	2.35	16.35	120.00	3.85	17.85

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

THIRD SCHEDULE—continued

*EARNINGS	TAX USING CODE										
	T	G		T	G		T	G		T	G
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
120.20	3.87	17.87	130.20	7.21	19.37	140.20	10.71	20.87	150.20	14.21	22.37
120.40	3.90	17.90	130.40	7.28	19.40	140.40	10.78	20.90	150.40	14.28	22.40
120.60	3.93	17.93	130.60	7.35	19.43	140.60	10.85	20.93	150.60	14.35	22.43
120.80	3.96	17.96	130.80	7.42	19.46	140.80	10.92	20.96	150.80	14.42	22.46
121.00	4.00	18.00	131.00	7.50	19.50	141.00	11.00	21.00	151.00	14.50	22.50
121.20	4.06	18.02	131.20	7.56	19.52	141.20	11.06	21.02	151.20	14.56	22.52
121.40	4.13	18.05	131.40	7.63	19.55	141.40	11.13	21.05	151.40	14.63	22.55
121.60	4.20	18.08	131.60	7.70	19.58	141.60	11.20	21.08	151.60	14.70	22.58
121.80	4.27	18.11	131.80	7.77	19.61	141.80	11.27	21.11	151.80	14.77	22.61
122.00	4.35	18.15	132.00	7.85	19.65	142.00	11.35	21.15	152.00	14.85	22.65
122.20	4.41	18.17	132.20	7.91	19.67	142.20	11.41	21.17	152.20	14.91	22.67
122.40	4.48	18.20	132.40	7.98	19.70	142.40	11.48	21.20	152.40	14.98	22.70
122.60	4.55	18.23	132.60	8.05	19.73	142.60	11.55	21.23	152.60	15.05	22.73
122.80	4.62	18.26	132.80	8.12	19.76	142.80	11.62	21.26	152.80	15.12	22.76
123.00	4.70	18.30	133.00	8.20	19.80	143.00	11.70	21.30	153.00	15.20	22.80
123.20	4.76	18.32	133.20	8.26	19.82	143.20	11.76	21.32	153.20	15.26	22.82
123.40	4.83	18.35	133.40	8.33	19.85	143.40	11.83	21.35	153.40	15.33	22.85
123.60	4.90	18.38	133.60	8.40	19.88	143.60	11.90	21.38	153.60	15.40	22.88
123.80	4.97	18.41	133.80	8.47	19.91	143.80	11.97	21.41	153.80	15.47	22.91
124.00	5.05	18.45	134.00	8.55	19.95	144.00	12.05	21.45	154.00	15.55	22.95
124.20	5.11	18.47	134.20	8.61	19.97	144.20	12.11	21.47	154.20	15.61	22.97
124.40	5.18	18.50	134.40	8.68	20.00	144.40	12.18	21.50	154.40	15.68	23.00
124.60	5.25	18.53	134.60	8.75	20.03	144.60	12.25	21.53	154.60	15.75	23.03
124.80	5.32	18.56	134.80	8.82	20.06	144.80	12.32	21.56	154.80	15.82	23.06
125.00	5.40	18.60	135.00	8.90	20.10	145.00	12.40	21.60	155.00	15.90	23.10
125.20	5.46	18.62	135.20	8.96	20.12	145.20	12.46	21.62	155.20	15.96	23.12
125.40	5.53	18.65	135.40	9.03	20.15	145.40	12.53	21.65	155.40	16.03	23.15
125.60	5.60	18.68	135.60	9.10	20.18	145.60	12.60	21.68	155.60	16.10	23.18
125.80	5.67	18.71	135.80	9.17	20.21	145.80	12.67	21.71	155.80	16.17	23.21
126.00	5.75	18.75	136.00	9.25	20.25	146.00	12.75	21.75	156.00	16.25	23.25
126.20	5.81	18.77	136.20	9.31	20.27	146.20	12.81	21.77	156.20	16.31	23.27
126.40	5.88	18.80	136.40	9.38	20.30	146.40	12.88	21.80	156.40	16.38	23.30
126.60	5.95	18.83	136.60	9.45	20.33	146.60	12.95	21.83	156.60	16.45	23.33
126.80	6.02	18.86	136.80	9.52	20.36	146.80	13.02	21.86	156.80	16.52	23.36
127.00	6.10	18.90	137.00	9.60	20.40	147.00	13.10	21.90	157.00	16.60	23.40
127.20	6.16	18.92	137.20	9.66	20.42	147.20	13.16	21.92	157.20	16.66	23.42
127.40	6.23	18.95	137.40	9.73	20.45	147.40	13.23	21.95	157.40	16.73	23.45
127.60	6.30	18.98	137.60	9.80	20.48	147.60	13.30	21.98	157.60	16.80	23.48
127.80	6.37	19.01	137.80	9.87	20.51	147.80	13.37	22.01	157.80	16.87	23.51
128.00	6.45	19.05	138.00	9.95	20.55	148.00	13.45	22.05	158.00	16.95	23.55
128.20	6.51	19.07	138.20	10.01	20.57	148.20	13.51	22.07	158.20	17.01	23.57
128.40	6.58	19.10	138.40	10.08	20.60	148.40	13.58	22.10	158.40	17.08	23.60
128.60	6.65	19.13	138.60	10.15	20.63	148.60	13.65	22.13	158.60	17.15	23.63
128.80	6.72	19.16	138.80	10.22	20.66	148.80	13.72	22.16	158.80	17.22	23.66
129.00	6.80	19.20	139.00	10.30	20.70	149.00	13.80	22.20	159.00	17.30	23.70
129.20	6.86	19.22	139.20	10.36	20.72	149.20	13.86	22.22	159.20	17.36	23.72
129.40	6.93	19.25	139.40	10.43	20.75	149.40	13.93	22.25	159.40	17.43	23.75
129.60	7.00	19.28	139.60	10.50	20.78	149.60	14.00	22.28	159.60	17.50	23.78
129.80	7.07	19.31	139.80	10.57	20.81	149.80	14.07	22.31	159.80	17.57	23.81
130.00	7.15	19.35	140.00	10.65	20.85	150.00	14.15	22.35	160.00	17.65	23.85

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

THIRD SCHEDULE—continued

*EARNINGS	TAX USING CODE										
	T	G		T	G		T	G		T	G
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
160.20	17.71	23.87	170.20	21.21	25.37	180.20	24.71	26.87	190.20	29.19	29.35
160.40	17.78	23.90	170.40	21.28	25.40	180.40	24.78	26.90	190.40	29.28	29.41
160.60	17.85	23.93	170.60	21.35	25.43	180.60	24.85	26.93	190.60	29.39	29.47
160.80	17.92	23.96	170.80	21.42	25.46	180.80	24.92	26.96	190.80	29.49	29.53
161.00	18.00	24.00	171.00	21.50	25.50	181.00	25.00	27.00	191.00	29.59	29.59
161.20	18.06	24.02	171.20	21.56	25.52	181.20	25.06	27.02	191.20	29.65	29.65
161.40	18.13	24.05	171.40	21.63	25.55	181.40	25.13	27.05	191.40	29.71	29.71
161.60	18.20	24.08	171.60	21.70	25.58	181.60	25.20	27.08	191.60	29.77	29.77
161.80	18.27	24.11	171.80	21.77	25.61	181.80	25.27	27.11	191.80	29.83	29.83
162.00	18.35	24.15	172.00	21.85	25.65	182.00	25.35	27.15	192.00	29.89	29.89
162.20	18.41	24.17	172.20	21.91	25.67	182.20	25.41	27.17	192.20	29.95	29.95
162.40	18.48	24.20	172.40	21.98	25.70	182.40	25.48	27.20	192.40	30.01	30.01
162.60	18.55	24.23	172.60	22.05	25.73	182.60	25.55	27.23	192.60	30.07	30.07
162.80	18.62	24.26	172.80	22.12	25.76	182.80	25.62	27.26	192.80	30.13	30.13
163.00	18.70	24.30	173.00	22.20	25.80	183.00	25.70	27.30	193.00	30.19	30.19
163.20	18.76	24.32	173.20	22.26	25.82	183.20	25.76	27.32	193.20	30.25	30.25
163.40	18.83	24.35	173.40	22.33	25.85	183.40	25.83	27.35	193.40	30.31	30.31
163.60	18.90	24.38	173.60	22.40	25.88	183.60	25.90	27.38	193.60	30.37	30.37
163.80	18.97	24.41	173.80	22.47	25.91	183.80	25.97	27.41	193.80	30.43	30.43
164.00	19.05	24.45	174.00	22.55	25.95	184.00	26.05	27.45	194.00	30.49	30.49
164.20	19.11	24.47	174.20	22.61	25.97	184.20	26.11	27.55	194.20	30.55	30.55
164.40	19.18	24.50	174.40	22.68	26.00	184.40	26.18	27.61	194.40	30.61	30.61
164.60	19.25	24.53	174.60	22.75	26.03	184.60	26.25	27.67	194.60	30.67	30.67
164.80	19.32	24.56	174.80	22.82	26.06	184.80	26.32	27.73	194.80	30.73	30.73
165.00	19.40	24.60	175.00	22.90	26.10	185.00	26.39	27.79	195.00	30.79	30.79
165.20	19.46	24.62	175.20	22.96	26.12	185.20	26.69	27.85	195.20	30.85	30.85
165.40	19.53	24.65	175.40	23.03	26.15	185.40	26.78	27.91	195.40	30.91	30.91
165.60	19.60	24.68	175.60	23.10	26.18	185.60	26.89	27.97	195.60	30.97	30.97
165.80	19.67	24.71	175.80	23.17	26.21	185.80	26.99	28.03	195.80	31.03	31.03
166.00	19.75	24.75	176.00	23.25	26.25	186.00	27.09	28.09	196.00	31.09	31.09
166.20	19.81	24.77	176.20	23.31	26.27	186.20	27.19	28.15	196.20	31.15	31.15
166.40	19.88	24.80	176.40	23.38	26.30	186.40	27.28	28.21	196.40	31.21	31.21
166.60	19.95	24.83	176.60	23.45	26.33	186.60	27.39	28.27	196.60	31.27	31.27
166.80	20.02	24.86	176.80	23.52	26.36	186.80	27.49	28.33	196.80	31.33	31.33
167.00	20.10	24.90	177.00	23.60	26.40	187.00	27.59	28.39	197.00	31.39	31.39
167.20	20.16	24.92	177.20	23.66	26.42	187.20	27.69	28.45	197.20	31.45	31.45
167.40	20.23	24.95	177.40	23.73	26.45	187.40	27.78	28.51	197.40	31.51	31.51
167.60	20.30	24.98	177.60	23.80	26.48	187.60	27.89	28.57	197.60	31.57	31.57
167.80	20.37	25.01	177.80	23.87	26.51	187.80	27.99	28.63	197.80	31.63	31.63
168.00	20.45	25.05	178.00	23.95	26.55	188.00	28.09	28.69	198.00	31.69	31.69
168.20	20.51	25.07	178.20	24.01	26.57	188.20	28.19	28.75	198.20	31.75	31.75
168.40	20.58	25.10	178.40	24.08	26.60	188.40	28.28	28.81	198.40	31.81	31.81
168.60	20.65	25.13	178.60	24.15	26.63	188.60	28.39	28.87	198.60	31.87	31.87
168.80	20.72	25.16	178.80	24.22	26.66	188.80	28.49	28.93	198.80	31.93	31.93
169.00	20.80	25.20	179.00	24.30	26.70	189.00	28.59	28.99	199.00	31.99	31.99
169.20	20.86	25.22	179.20	24.36	26.72	189.20	28.69	29.05	199.20	32.05	32.05
169.40	20.93	25.25	179.40	24.43	26.75	189.40	28.78	29.11	199.40	32.11	32.11
169.60	21.00	25.28	179.60	24.50	26.78	189.60	28.89	29.17	199.60	32.17	32.17
169.80	21.07	25.31	179.80	24.57	26.81	189.80	28.99	29.23	199.80	32.23	32.23
170.00	21.15	25.35	180.00	24.65	26.85	190.00	29.09	29.29	200.00	32.29	32.29

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

THIRD SCHEDULE—continued

*EARNINGS	TAX USING CODE										
	T	G		T	G		T	G		T	G
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
200.20	32.35	32.35	210.20	35.35	35.35	220.20	38.35	38.35	251.00	47.59	47.59
200.40	32.41	32.41	210.40	35.41	35.41	220.40	38.41	38.41	252.00	47.89	47.89
200.60	32.47	32.47	210.60	35.47	35.47	220.60	38.47	38.47	253.00	48.19	48.19
200.80	32.53	32.53	210.80	35.53	35.53	220.80	38.53	38.53	254.00	48.49	48.49
201.00	32.59	32.59	211.00	35.59	35.59	221.00	38.59	38.59	255.00	48.79	48.79
201.20	32.65	32.65	211.20	35.65	35.65	221.20	38.65	38.65	256.00	49.09	49.09
201.40	32.71	32.71	211.40	35.71	35.71	221.40	38.71	38.71	257.00	49.39	49.39
201.60	32.77	32.77	211.60	35.77	35.77	221.60	38.77	38.77	258.00	49.69	49.69
201.80	32.83	32.83	211.80	35.83	35.83	221.80	38.83	38.83	259.00	49.99	49.99
202.00	32.89	32.89	212.00	35.89	35.89	222.00	38.89	38.89	260.00	50.29	50.29
202.20	32.95	32.95	212.20	35.95	35.95	222.20	38.95	38.95	261.00	50.59	50.59
202.40	33.01	33.01	212.40	36.01	36.01	222.40	39.01	39.01	262.00	50.89	50.89
202.60	33.07	33.07	212.60	36.07	36.07	222.60	39.07	39.07	263.00	51.19	51.19
202.80	33.13	33.13	212.80	36.13	36.13	222.80	39.13	39.13	264.00	51.49	51.49
203.00	33.19	33.19	213.00	36.19	36.19	223.00	39.19	39.19	265.00	51.79	51.79
203.20	33.25	33.25	213.20	36.25	36.25	223.20	39.25	39.25	266.00	52.09	52.09
203.40	33.31	33.31	213.40	36.31	36.31	223.40	39.31	39.31	267.00	52.39	52.39
203.60	33.37	33.37	213.60	36.37	36.37	223.60	39.37	39.37	268.00	52.69	52.69
203.80	33.43	33.43	213.80	36.43	36.43	223.80	39.43	39.43	269.00	52.99	52.99
204.00	33.49	33.49	214.00	36.49	36.49	224.00	39.49	39.49	270.00	53.29	53.29
204.20	33.55	33.55	214.20	36.55	36.55	224.20	39.55	39.55	271.00	53.59	53.59
204.40	33.61	33.61	214.40	36.61	36.61	224.40	39.61	39.61	272.00	53.89	53.89
204.60	33.67	33.67	214.60	36.67	36.67	224.60	39.67	39.67	273.00	54.19	54.19
204.80	33.73	33.73	214.80	36.73	36.73	224.80	39.73	39.73	274.00	54.49	54.49
205.00	33.79	33.79	215.00	36.79	36.79	225.00	39.79	39.79	275.00	54.79	54.79
205.20	33.85	33.85	215.20	36.85	36.85	226.00	40.09	40.09	276.00	55.09	55.09
205.40	33.91	33.91	215.40	36.91	36.91	227.00	40.39	40.39	277.00	55.39	55.39
205.60	33.97	33.97	215.60	36.97	36.97	228.00	40.69	40.69	278.00	55.69	55.69
205.80	34.03	34.03	215.80	37.03	37.03	229.00	40.99	40.99	279.00	55.99	55.99
206.00	34.09	34.09	216.00	37.09	37.09	230.00	41.29	41.29	280.00	56.29	56.29
206.20	34.15	34.15	216.20	37.15	37.15	231.00	41.59	41.59	281.00	56.59	56.59
206.40	34.21	34.21	216.40	37.21	37.21	232.00	41.89	41.89	282.00	56.89	56.89
206.60	34.27	34.27	216.60	37.27	37.27	233.00	42.19	42.19	283.00	57.19	57.19
206.80	34.33	34.33	216.80	37.33	37.33	234.00	42.49	42.49	284.00	57.49	57.49
207.00	34.39	34.39	217.00	37.39	37.39	235.00	42.79	42.79	285.00	57.79	57.79
207.20	34.45	34.45	217.20	37.45	37.45	236.00	43.09	43.09	286.00	58.09	58.09
207.40	34.51	34.51	217.40	37.51	37.51	237.00	43.39	43.39	287.00	58.39	58.39
207.60	34.57	34.57	217.60	37.57	37.57	238.00	43.69	43.69	288.00	58.69	58.69
207.80	34.63	34.63	217.80	37.63	37.63	239.00	43.99	43.99	289.00	58.99	58.99
208.00	34.69	34.69	218.00	37.69	37.69	240.00	44.29	44.29	290.00	59.29	59.29
208.20	34.75	34.75	218.20	37.75	37.75	241.00	44.59	44.59	291.00	59.59	59.59
208.40	34.81	34.81	218.40	37.81	37.81	242.00	44.89	44.89	292.00	59.89	59.89
208.60	34.87	34.87	218.60	37.87	37.87	243.00	45.19	45.19	293.00	60.19	60.19
208.80	34.93	34.93	218.80	37.93	37.93	244.00	45.49	45.49	294.00	60.49	60.49
209.00	34.99	34.99	219.00	37.99	37.99	245.00	45.79	45.79	295.00	60.79	60.79
209.20	35.05	35.05	219.20	38.05	38.05	246.00	46.09	46.09	296.00	61.09	61.09
209.40	35.11	35.11	219.40	38.11	38.11	247.00	46.39	46.39	297.00	61.39	61.39
209.60	35.17	35.17	219.60	38.17	38.17	248.00	46.69	46.69	298.00	61.69	61.69
209.80	35.23	35.23	219.80	38.23	38.23	249.00	46.99	46.99	299.00	61.99	61.99
210.00	35.29	35.29	220.00	38.29	38.29	250.00	47.29	47.29	300.00	62.29	62.29

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

THIRD SCHEDULE—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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
301.00	62.59	62.59	351.00	77.59	77.59	401.00	92.59	92.59	451.00	107.59	107.59
302.00	62.89	62.89	352.00	77.89	77.89	402.00	92.89	92.89	452.00	107.89	107.89
303.00	63.19	63.19	353.00	78.19	78.19	403.00	93.19	93.19	453.00	108.19	108.19
304.00	63.49	63.49	354.00	78.49	78.49	404.00	93.49	93.49	454.00	108.49	108.49
305.00	63.79	63.79	355.00	78.79	78.79	405.00	93.79	93.79	455.00	108.79	108.79
306.00	64.09	64.09	356.00	79.09	79.09	406.00	94.09	94.09	456.00	109.09	109.09
307.00	64.39	64.39	357.00	79.39	79.39	407.00	94.39	94.39	457.00	109.39	109.39
308.00	64.69	64.69	358.00	79.69	79.69	408.00	94.69	94.69	458.00	109.69	109.69
309.00	64.99	64.99	359.00	79.99	79.99	409.00	94.99	94.99	459.00	109.99	109.99
310.00	65.29	65.29	360.00	80.29	80.29	410.00	95.29	95.29	460.00	110.29	110.29
311.00	65.59	65.59	361.00	80.59	80.59	411.00	95.59	95.59	461.00	110.59	110.59
312.00	65.89	65.89	362.00	80.89	80.89	412.00	95.89	95.89	462.00	110.89	110.89
313.00	66.19	66.19	363.00	81.19	81.19	413.00	96.19	96.19	463.00	111.19	111.19
314.00	66.49	66.49	364.00	81.49	81.49	414.00	96.49	96.49	464.00	111.49	111.49
315.00	66.79	66.79	365.00	81.79	81.79	415.00	96.79	96.79	465.00	111.79	111.79
316.00	67.09	67.09	366.00	82.09	82.09	416.00	97.09	97.09	466.00	112.09	112.09
317.00	67.39	67.39	367.00	82.39	82.39	417.00	97.39	97.39	467.00	112.39	112.39
318.00	67.69	67.69	368.00	82.69	82.69	418.00	97.69	97.69	468.00	112.69	112.69
319.00	67.99	67.99	369.00	82.99	82.99	419.00	97.99	97.99	469.00	112.99	112.99
320.00	68.29	68.29	370.00	83.29	83.29	420.00	98.29	98.29	470.00	113.29	113.29
321.00	68.59	68.59	371.00	83.59	83.59	421.00	98.59	98.59	471.00	113.59	113.59
322.00	68.89	68.89	372.00	83.89	83.89	422.00	98.89	98.89	472.00	113.89	113.89
323.00	69.19	69.19	373.00	84.19	84.19	423.00	99.19	99.19	473.00	114.19	114.19
324.00	69.49	69.49	374.00	84.49	84.49	424.00	99.49	99.49	474.00	114.49	114.49
325.00	69.79	69.79	375.00	84.79	84.79	425.00	99.79	99.79	475.00	114.79	114.79
326.00	70.09	70.09	376.00	85.09	85.09	426.00	100.09	100.09	476.00	115.09	115.09
327.00	70.39	70.39	377.00	85.39	85.39	427.00	100.39	100.39	477.00	115.39	115.39
328.00	70.69	70.69	378.00	85.69	85.69	428.00	100.69	100.69	478.00	115.69	115.69
329.00	70.99	70.99	379.00	85.99	85.99	429.00	100.99	100.99	479.00	115.99	115.99
330.00	71.29	71.29	380.00	86.29	86.29	430.00	101.29	101.29	480.00	116.29	116.29
331.00	71.59	71.59	381.00	86.59	86.59	431.00	101.59	101.59	481.00	116.59	116.59
332.00	71.89	71.89	382.00	86.89	86.89	432.00	101.89	101.89	482.00	116.89	116.89
333.00	72.19	72.19	383.00	87.19	87.19	433.00	102.19	102.19	483.00	117.19	117.19
334.00	72.49	72.49	384.00	87.49	87.49	434.00	102.49	102.49	484.00	117.49	117.49
335.00	72.79	72.79	385.00	87.79	87.79	435.00	102.79	102.79	485.00	117.79	117.79
336.00	73.09	73.09	386.00	88.09	88.09	436.00	103.09	103.09	486.00	118.09	118.09
337.00	73.39	73.39	387.00	88.39	88.39	437.00	103.39	103.39	487.00	118.39	118.39
338.00	73.69	73.69	388.00	88.69	88.69	438.00	103.69	103.69	488.00	118.69	118.69
339.00	73.99	73.99	389.00	88.99	88.99	439.00	103.99	103.99	489.00	118.99	118.99
340.00	74.29	74.29	390.00	89.29	89.29	440.00	104.29	104.29	490.00	119.29	119.29
341.00	74.59	74.59	391.00	89.59	89.59	441.00	104.59	104.59	491.00	119.59	119.59
342.00	74.89	74.89	392.00	89.89	89.89	442.00	104.89	104.89	492.00	119.89	119.89
343.00	75.19	75.19	393.00	90.19	90.19	443.00	105.19	105.19	493.00	120.19	120.19
344.00	75.49	75.49	394.00	90.49	90.49	444.00	105.49	105.49	494.00	120.49	120.49
345.00	75.79	75.79	395.00	90.79	90.79	445.00	105.79	105.79	495.00	120.79	120.79
346.00	76.09	76.09	396.00	91.09	91.09	446.00	106.09	106.09	496.00	121.09	121.09
347.00	76.39	76.39	397.00	91.39	91.39	447.00	106.39	106.39	497.00	121.39	121.39
348.00	76.69	76.69	398.00	91.69	91.69	448.00	106.69	106.69	498.00	121.69	121.69
349.00	76.99	76.99	399.00	91.99	91.99	449.00	106.99	106.99	499.00	121.99	121.99
350.00	77.29	77.29	400.00	92.29	92.29	450.00	107.29	107.29	500.00	122.29	122.29

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

THIRD SCHEDULE—continued

*EARNINGS	TAX USING CODE										
	T	G		T	G		T	G		T	G
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
501.00	122.59	122.59	551.00	137.59	137.59	601.00	156.75	156.75	651.00	180.75	180.75
502.00	122.89	122.89	552.00	137.89	137.89	602.00	157.23	157.23	652.00	181.23	181.23
503.00	123.19	123.19	553.00	138.19	138.19	603.00	157.71	157.71	653.00	181.71	181.71
504.00	123.49	123.49	554.00	138.49	138.49	604.00	158.19	158.19	654.00	182.19	182.19
505.00	123.79	123.79	555.00	138.79	138.79	605.00	158.67	158.67	655.00	182.67	182.67
506.00	124.09	124.09	556.00	139.09	139.09	606.00	159.15	159.15	656.00	183.15	183.15
507.00	124.39	124.39	557.00	139.39	139.39	607.00	159.63	159.63	657.00	183.63	183.63
508.00	124.69	124.69	558.00	139.69	139.69	608.00	160.11	160.11	658.00	184.11	184.11
509.00	124.99	124.99	559.00	139.99	139.99	609.00	160.59	160.59	659.00	184.59	184.59
510.00	125.29	125.29	560.00	140.29	140.29	610.00	161.07	161.07	660.00	185.07	185.07
511.00	125.59	125.59	561.00	140.59	140.59	611.00	161.55	161.55	661.00	185.55	185.55
512.00	125.89	125.89	562.00	140.89	140.89	612.00	162.03	162.03	662.00	186.03	186.03
513.00	126.19	126.19	563.00	141.19	141.19	613.00	162.51	162.51	663.00	186.51	186.51
514.00	126.49	126.49	564.00	141.49	141.49	614.00	162.99	162.99	664.00	186.99	186.99
515.00	126.79	126.79	565.00	141.79	141.79	615.00	163.47	163.47	665.00	187.47	187.47
516.00	127.09	127.09	566.00	142.09	142.09	616.00	163.95	163.95	666.00	187.95	187.95
517.00	127.39	127.39	567.00	142.39	142.39	617.00	164.43	164.43	667.00	188.43	188.43
518.00	127.69	127.69	568.00	142.69	142.69	618.00	164.91	164.91	668.00	188.91	188.91
519.00	127.99	127.99	569.00	142.99	142.99	619.00	165.39	165.39	669.00	189.39	189.39
520.00	128.29	128.29	570.00	143.29	143.29	620.00	165.87	165.87	670.00	189.87	189.87
521.00	128.59	128.59	571.00	143.59	143.59	621.00	166.35	166.35	671.00	190.35	190.35
522.00	128.89	128.89	572.00	143.89	143.89	622.00	166.83	166.83	672.00	190.83	190.83
523.00	129.19	129.19	573.00	144.19	144.19	623.00	167.31	167.31	673.00	191.31	191.31
524.00	129.49	129.49	574.00	144.49	144.49	624.00	167.79	167.79	674.00	191.79	191.79
525.00	129.79	129.79	575.00	144.79	144.79	625.00	168.27	168.27	675.00	192.27	192.27
526.00	130.09	130.09	576.00	145.09	145.09	626.00	168.75	168.75	676.00	192.75	192.75
527.00	130.39	130.39	577.00	145.39	145.39	627.00	169.23	169.23	677.00	193.23	193.23
528.00	130.69	130.69	578.00	145.71	145.71	628.00	169.71	169.71	678.00	193.71	193.71
529.00	130.99	130.99	579.00	146.19	146.19	629.00	170.19	170.19	679.00	194.19	194.19
530.00	131.29	131.29	580.00	146.67	146.67	630.00	170.67	170.67	680.00	194.67	194.67
531.00	131.59	131.59	581.00	147.15	147.15	631.00	171.15	171.15	681.00	195.15	195.15
532.00	131.89	131.89	582.00	147.63	147.63	632.00	171.63	171.63	682.00	195.63	195.63
533.00	132.19	132.19	583.00	148.11	148.11	633.00	172.11	172.11	683.00	196.11	196.11
534.00	132.49	132.49	584.00	148.59	148.59	634.00	172.59	172.59	684.00	196.59	196.59
535.00	132.79	132.79	585.00	149.07	149.07	635.00	173.07	173.07	685.00	197.07	197.07
536.00	133.09	133.09	586.00	149.55	149.55	636.00	173.55	173.55	686.00	197.55	197.55
537.00	133.39	133.39	587.00	150.03	150.03	637.00	174.03	174.03	687.00	198.03	198.03
538.00	133.69	133.69	588.00	150.51	150.51	638.00	174.51	174.51	688.00	198.51	198.51
539.00	133.99	133.99	589.00	150.99	150.99	639.00	174.99	174.99	689.00	198.99	198.99
540.00	134.29	134.29	590.00	151.47	151.47	640.00	175.47	175.47	690.00	199.47	199.47
541.00	134.59	134.59	591.00	151.95	151.95	641.00	175.95	175.95	691.00	199.95	199.95
542.00	134.89	134.89	592.00	152.43	152.43	642.00	176.43	176.43	692.00	200.43	200.43
543.00	135.19	135.19	593.00	152.91	152.91	643.00	176.91	176.91	693.00	200.91	200.91
544.00	135.49	135.49	594.00	153.39	153.39	644.00	177.39	177.39	694.00	201.39	201.39
545.00	135.79	135.79	595.00	153.87	153.87	645.00	177.87	177.87	695.00	201.87	201.87
546.00	136.09	136.09	596.00	154.35	154.35	646.00	178.35	178.35	696.00	202.35	202.35
547.00	136.39	136.39	597.00	154.83	154.83	647.00	178.83	178.83	697.00	202.83	202.83
548.00	136.69	136.69	598.00	155.31	155.31	648.00	179.31	179.31	698.00	203.31	203.31
549.00	136.99	136.99	599.00	155.79	155.79	649.00	179.79	179.79	699.00	203.79	203.79
550.00	137.29	137.29	600.00	156.27	156.27	650.00	180.27	180.27	700.00	204.27	204.27

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

Section 17 (2)

## FOURTH SCHEDULE

NEW ELEVENTH SCHEDULE TO PRINCIPAL ACT

Section 374C (4)

## "ELEVENTH SCHEDULE

AMOUNT THAT, FOR THE PURPOSES OF SECTION 374C (4) OF THIS ACT, IS  
DEEMED TO BE THE EQUIVALENT OF AN ANNUAL AMOUNT

First Column	Second Column
Amount that, in relation to any application for a certificate of entitlement to a credit of tax, is the annual amount	Amount that, for the purposes of section 374C of this Act, is deemed to be the equivalent of that annual amount
Amount does not exceed \$13,999 .. ..	\$14,000
Amount exceeds \$13,999 but does not exceed \$15,499 .. ..	\$15,500
Amount exceeds \$15,499 but does not exceed \$16,999 .. ..	\$17,000
Amount exceeds \$16,999 but does not exceed \$18,499 .. ..	\$18,500
Amount exceeds \$18,499 but does not exceed \$20,499 .. ..	\$20,500
Amount exceeds \$20,499 but does not exceed \$22,499 .. ..	\$22,500
Amount exceeds \$22,499 but does not exceed \$24,499 .. ..	\$24,500
Amount exceeds \$24,499 but does not exceed \$26,499 .. ..	\$26,500
Amount exceeds \$26,499 but does not exceed \$28,999 .. ..	\$29,000
Amount exceeds \$28,999 but does not exceed \$31,499 .. ..	\$31,500
Amount exceeds \$31,499 but does not exceed \$33,999 .. ..	\$34,000
Amount exceeds \$33,999 but does not exceed \$36,999 .. ..	\$37,000
Amount exceeds \$36,999 but does not exceed \$39,999 .. ..	\$40,000
Amount exceeds \$39,999 but does not exceed \$42,999 .. ..	\$43,000
Amount exceeds \$42,999 but does not exceed \$45,999 .. ..	\$46,000
Amount exceeds \$45,999 but does not exceed \$48,999 .. ..	\$49,000
Amount exceeds \$48,999 but does not exceed \$51,999 .. ..	\$52,000
Amount exceeds \$51,999 but does not exceed \$54,999 .. ..	\$55,000
Amount exceeds \$54,999 but does not exceed \$57,999 .. ..	\$58,000
Amount exceeds \$57,999 but does not exceed \$60,999 .. ..	\$61,000
Amount exceeds \$60,999 but does not exceed \$63,999 .. ..	\$64,000

FOURTH SCHEDULE—*continued*

NEW ELEVENTH SCHEDULE TO PRINCIPAL ACT—*continued*

“ELEVENTH SCHEDULE—*continued*”

First Column	Second Column
Amount that, in relation to any application for a certificate of entitlement to a credit of tax, is the annual amount	Amount that, for the purposes of section 374G of this Act, is deemed to be the equivalent of that annual amount
Amount exceeds \$63,999 but does not exceed \$66,999 .. .. .	\$67,000
Amount exceeds \$66,999 .. .. .	the amount that is equal to the number of complete dollars comprised in the annual amount.”

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This Act is administered in the Inland Revenue Department.

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