

Refer 19 Reprint of this Act.



### ANALYSIS

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| <p>Title</p> <p>1. Short Title</p> <p>2. Application of Act</p> <p style="text-align: center;"><b>PART I</b></p> <p style="text-align: center;"><b>TAXATION OF DIVIDENDS AND COMPANY PROFITS</b></p> <p style="text-align: center;"><i>Taxation of Dividends</i></p> <p>3. Meaning of expression "non-assessable income"</p> <p>4. Meaning of expression "dividends"</p> <p>5. Rate of income tax on dividends</p> <p>6. Dividends received by individuals to be liable to income tax</p> <p>7. Dividends not subject to social security income tax</p> <p>8. Debentures issued free of income tax</p> <p>9. Debentures carrying floating rate of interest</p> <p>10. Interest on debentures issued in substitution for shares</p> <p>11. Dividends from companies whose income derived from Cook Islands</p> <p>12. Company to be agent of absentee shareholders</p> <p>13. Abnormal dividends derived during transitional income year</p> <p>14. Dividends derived during year commencing 1 April 1957 to be treated as assessable income for ascertaining provisional tax for year commencing 1 April 1958</p> <p style="text-align: center;"><i>Excess Retention Tax</i></p> <p>15. New Part VIA inserted in principal Act</p> <p>172B. Interpretation</p> <p>172C. Application of this Part</p> <p>172D. Excess retention tax imposed</p> | <p>172E. Income liable to excess retention tax</p> <p>172F. Year for which excess retention tax payable</p> <p>172G. Date for payment of excess retention tax</p> <p>172H. Dividends paid in excess of distributable income</p> <p>172I. Interim dividends</p> <p>172J. Deductions for losses</p> <p>172K. Exemption of new companies from excess retention tax</p> <p>172L. Application of other provisions to excess retention tax</p> <p>172M. Allowance for existing liabilities and for development expenditure</p> <p style="text-align: center;"><i>Basic Rates of Income Tax and Excess Retention Tax</i></p> <p>16. Basic rates of income tax and excess retention tax</p> <p style="text-align: center;"><b>PART II</b></p> <p style="text-align: center;"><b>AMENDMENTS OF PRINCIPAL ACT</b></p> <p>17. Dates by which annual returns to be furnished</p> <p>18. Amending provisions as to imposition of income tax</p> <p>19. Amending provisions as to special exemptions for absentees</p> <p>20. Amending provisions as to personal exemption</p> <p>21. Amending provisions as to special exemption for married man</p> <p>22. Amending provisions as to special exemption for married woman supporting husband</p> <p>23. Amending provisions as to special exemption for widowed, divorced, or unmarried taxpayer employing housekeeper</p> |
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24. Exemption in respect of child who is a beneficiary under a trust created by taxpayer or spouse of taxpayer
25. Amending provisions exempting non-resident investment companies from social security income tax
26. Amending provisions as to sale of land with standing timber
27. Spreading of income derived from sale of patent rights
28. Assessment of proceeds from sale of patent rights
29. Aggregation of incomes of husband and wife
30. Deduction of certain payments between husband and wife
31. Initial depreciation allowance on farm equipment and accommodation for farm workers
32. Assessment of cooperative milk marketing companies
33. Assessment for income tax of companies holding shares in petroleum exploration companies
34. Provisions applicable on introduction of local income tax in Cook Islands
35. Refund of tax paid in excess
36. Tax paid in excess may be set off against additional tax when assessment reopened
37. Relief in case of serious hardship
38. Information may charge several offences
39. Interim rates of income tax for special assessments

## PART III

AMENDMENTS OF INCOME TAX  
ASSESSMENT ACT 1957

40. Tax deductions from payments to casual agricultural employees
41. Payments made by private companies to shareholder employees
42. Amending provisions as to dependent spouse for purposes of tax codes
43. Amending provisions as to dependent children for purposes of tax codes
44. Amending provisions as to dependent relatives for purposes of tax codes
45. Tax of partial pay-period taxpayers on income from employment
46. Assessment and payment of income tax
47. Meaning of "provisional income"
48. Amending provisions as to estimation of provisional tax by taxpayer
49. Amending provisions as to payment of provisional tax
50. Interim returns
51. Amending provisions as to payment of estimated final tax
52. Amending provisions as to assessment of final tax
53. Rebate of social security income tax for transitional income year
54. Amending provisions as to remission of ordinary income tax payable by transitional taxpayers
55. Amounts of tax deductions Schedule

1958, No. 5

**An Act to amend the Land and Income Tax Act 1954**

[9 September 1958]

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**—This Act may be cited as the Land and Income Tax Amendment Act (No. 2) 1958, and shall be read together with and deemed part of the Land and Income Tax Act 1954 (hereinafter referred to as the principal Act).

**2. Application of Act**—Except where this Act otherwise provides, this Act shall apply with respect to the tax for the year of assessment that commenced on the first day of April, nineteen hundred and fifty-eight, and for every subsequent year.

## PART I

### TAXATION OF DIVIDENDS AND COMPANY PROFITS

#### *Taxation of Dividends*

#### **3. Meaning of expression “non-assessable income”—**

(1) Section two of the principal Act is hereby amended by omitting from paragraph (b) of the definition of the term “non-assessable income” the words “and income derived from debentures to which section one hundred and forty-two of this Act applies”.

(2) Section two of the principal Act is hereby further amended by repealing paragraph (c) of the definition of the term “non-assessable income”, and substituting the following paragraph:

“(c) Dividends derived from companies and exempt from income tax under paragraph (i) of subsection one of section eighty-six or section one hundred and seventy of this Act:”.

**4. Meaning of expression “dividends”—**(1) Section four of the principal Act is hereby amended by inserting in subsection one, after paragraph (f), the following paragraph:

“(g) All interest received by debenture holders under debentures to which section one hundred and forty-two or section one hundred and forty-three of this Act applies,—”.

(2) Section four of the principal Act is hereby further amended by inserting in subsection two, after paragraph (b), the following paragraph:

“(c) Is subsequently wound up and there is distributed to that shareholder upon the winding up an amount (whether in money or money’s worth) in excess of the amount paid up on his shares in the company—”.

(3) Section four of the principal Act is hereby further amended as follows:

(a) By adding to paragraph (b) of subsection two the word “or”:

(b) By inserting in subsection two, after the words “value of the shares so allotted”, the words “or the amount so distributed”.

(4) Section four of the principal Act is hereby further amended by adding the following subsection:

AMLD. 1961  
No. s. “(3) Where a company has realised or written up any of its capital assets, and the Commissioner is satisfied that the whole or part of any profit or increase arising from any such realisation or writing up (not being an amount that is required to be taken into account under section one hundred and seventeen or any other section of this Act for the purpose of assessing ordinary income tax) is subsequently included in any payment or other transaction referred to in subsection one of this section, the expression ‘dividends’ shall, for the purposes of this Act, be deemed not to include that profit or increase to the extent to which that profit or increase exceeds any capital losses incurred in the income year (or, as the case may be, the accounting year of the company corresponding with that year) in which that profit or increase was made or in any subsequent year (being losses not already taken into account under this subsection or in calculating the assessable income of the company for any year).”

**5. Rate of income tax on dividends**—The principal Act is hereby amended by inserting, after section seventy-eight, the following section:

“78A. (1) Where the taxable income derived by any taxpayer (other than a company) in any income year includes income from dividends (not being investment society dividends) and, if this section had not been passed, the amount of ordinary income tax payable in respect of the income from those dividends would exceed an amount calculated at the rate of seven shillings on each pound of the income from those dividends, the amount of the excess shall be allowed as a rebate from the total amount of income tax that would be payable by the taxpayer apart from the provisions of this section.

“(2) For the purposes of this section the amount of ordinary income tax payable in respect of any such income from dividends included in the total income of any taxpayer to whom this section applies shall be deemed to be an amount equal to the difference between—

“(a) The ordinary income tax that would be payable by the taxpayer on his taxable income, if his taxable income were reduced by the amount of so much of any interest on any stock to which section seventy-nine of this Act applies as is included in the taxable income; and

“(b) The ordinary income tax that would be payable by him if his taxable income were reduced by that amount of interest and also by the amount of so much of that income from dividends as is included in the taxable income.

“(3) For the purposes of subsection two of this section and of calculating the amount of the rebate to be allowed under subsection one of this section, the taxable income of a taxpayer to whom this section applies shall be deemed to be comprised of the following amounts and in the following order, namely:

“(a) Firstly, the amount of any interest on any stock to which section seventy-nine of this Act applies included in the assessable income, so far as the taxable income extends;

“(b) Secondly, the amount of the income from dividends (not being investment society dividends) included in the assessable income, so far as the taxable income extends after allowing for that interest; and

“(c) Thirdly, the amount of any income (other than that interest and that income from dividends) included in the assessable income, so far as the taxable income extends after allowing for that interest and that income from dividends.”

**6. Dividends received by individuals to be liable to income tax**—Section eighty-six of the principal Act is hereby amended by repealing paragraph (i) of subsection one, and substituting the following paragraph:

“(i) Dividends derived by any company from companies other than from companies which are exempt from income tax:”.

**7. Dividends not subject to social security income tax**—Section eighty-six A of the principal Act (as inserted by section eighty-three of the Income Tax Assessment Act 1957) is hereby amended by adding to subsection one the following paragraph:

“(i) Dividends derived from companies, other than from companies which are exempt from ordinary income tax.”

**8. Debentures issued free of income tax**—(1) Section one hundred and nine of the principal Act is hereby amended by inserting in subsection one, after the words “whether before or after the commencement of this Act”, the words “but before the eighth day of August, nineteen hundred and fifty-eight”.

(2) Section one hundred and nine of the principal Act is hereby further amended by adding to subsection two the following proviso:

“Provided that this subsection shall not apply to any debenture issued by a company pursuant to any contract, agreement, or arrangement made or entered into by the company on or after the eighth day of August, nineteen hundred and fifty-eight.”

**9. Debentures carrying floating rate of interest**—Section one hundred and forty-two of the principal Act is hereby amended by omitting from subsection one the words “the interest paid on the debenture shall be computed as part of the assessable income of the company and not of the debenture holder”, and substituting the words “no deduction shall be made, in calculating the assessable income of the company, in respect of any interest payable under the debenture or of any expenditure or loss incurred in connection with the debenture or in borrowing the money secured by or owing under the debenture”.

**10. Interest on debentures issued in substitution for shares**—Section one hundred and forty-three of the principal Act is hereby amended by omitting from subsection two the words “the interest paid by the company on the debentures so issued shall be computed as part of the assessable income of the company and not of the debenture holder”, and substituting the words “no deduction shall be made, in calculating the assessable income of the company, in respect of any interest payable under any debenture so issued or of any expenditure or loss incurred in connection with any such debenture or in borrowing the money secured by or owing under any such debenture”.

**11. Dividends from companies whose income derived from Cook Islands**—Section one hundred and seventy-two A of the principal Act (as inserted by section eleven of the Land and Income Tax Amendment Act 1956) is hereby amended by adding the following subsection:

“(7) Where the Commissioner is satisfied that the income of a New Zealand company is derived exclusively or principally from the locally-taxed territory, any dividends derived from that company by a person who is resident in the locally-taxed territory shall, for the purposes of this Act, be deemed not to be derived from New Zealand.”

**12. Company to be agent of absentee shareholders**—The principal Act is hereby amended by repealing section one hundred and ninety-six, and substituting the following section:

“196. A New Zealand company shall be the agent of all absentee shareholders and of all absentee holders of debentures to which section one hundred and forty-two or section one hundred and forty-three of this Act applies, and the company shall make returns and be assessable accordingly on all dividends paid or credited by the company to any such shareholder or debenture holder while he is an absentee.”

**13. Abnormal dividends derived during transitional income year**—Section sixty-six of the Income Tax Assessment Act 1957 is hereby amended by adding to paragraph (c) the following proviso:

“Provided that, where the excess includes income from dividends (not being investment society dividends or dividends of the kind referred to in paragraph (b) or paragraph (c) of subsection one of section four of the principal Act) which, if they had been derived in the income year ending with the thirty-first day of March, nineteen hundred and fifty-nine (or the accounting year of the taxpayer corresponding with that year), would have been included in the assessable income of the taxpayer for that year, the amount of income from dividends so included in the excess shall be deemed to be assessable income derived by the taxpayer in the income year ending with the thirty-first day of March, nineteen hundred and fifty-nine.”

**14. Dividends derived during year commencing 1 April 1957 to be treated as assessable income for ascertaining provisional tax for year commencing 1 April 1958**—(1) Subject to section sixty-six of the Income Tax Assessment Act 1957 and to subsection two of this section, for the purpose of estimating or ascertaining the amount of provisional tax payable under Part III of that Act in respect of the income of the income year that commenced on the first day of April, nineteen hundred and fifty-eight, by a provisional taxpayer (other than a company) who derived income from dividends (not being investment society dividends or dividends of the kind referred to in paragraph (b) or paragraph (c) of subsection one of section four of the principal Act) during the income year that commenced on the first day of April, nineteen hundred and fifty-seven, the provisional income of the taxpayer in relation to the income year that commenced on the first day

of April, nineteen hundred and fifty-eight, shall be the amount of the provisional income as otherwise ascertained under Part III of the Income Tax Assessment Act 1957 increased by an amount equal to the amount by which the taxable income of the taxpayer for the income year that commenced on the first day of April, nineteen hundred and fifty-seven, would have been increased if that income from dividends had been assessable income derived by the taxpayer during the last-mentioned year.

(2) This section shall not apply to any provisional taxpayer who derived income from dividends (not being investment society dividends) during the income year that commenced on the first day of April, nineteen hundred and fifty-seven, and who was not required to include that income in the return of his income for that year.

#### *Excess Retention Tax*

**15. New Part VIA inserted in principal Act**—The principal Act is hereby amended by inserting, after Part VI (as amended by section eleven of the Land and Income Tax Amendment Act 1956), the following new Part:

#### “PART VIA

##### “EXCESS RETENTION TAX

“172B. **Interpretation**—In this Part of this Act, unless the context otherwise requires,—

“‘Accounting year’, in relation to the income of a company, means a year or other period ending with the date of the annual balance of the company’s accounts in which that income has been derived by the company, being a year or other period in respect of which the company is required by this Act to furnish a return of that income:

“‘Distributable portion of the income derived by a company in an accounting year’ means the amount by which the total income derived by the company in that accounting year exceeds the aggregate of—

“(a) The amount of the income tax payable under an assessment made under Part VI of this Act in respect of the income derived in that accounting year, but not including any additional tax or penal tax;



“(b) The amount of the income tax payable in any country other than New Zealand in respect of any income included in the income derived in that accounting year, but not including any tax or penalty of similar character to additional tax or penal tax;

“(c) The amount of the retention allowance in relation to the income derived by the company in that accounting year; and

“(d) The amount of any tax payable under this Part of this Act in respect of any insufficient distribution of the income derived by the company in the accounting year preceding that accounting year, but not including any additional tax or penal tax:

“‘Dividends’ means dividends as defined in subsection one of section four of this Act; and includes the amount of any credit given or of the paid-up value of any shares allotted or of any distribution as respectively specified in subsection two of that section, which amount, but for that subsection, would be included in the expression ‘dividends’:

“‘Income tax’ means income tax levied under section seventy-seven of this Act; and, in relation to income tax payable in any country other than New Zealand, means tax which is substantially of similar character to income tax levied under section seventy-seven of this Act:

“‘Insufficient distribution’ means an insufficient distribution within the meaning of section one hundred and seventy-two E of this Act:

“‘Prescribed period’, in relation to an accounting year of a company, means the period of twelve months commencing two months before the end of that accounting year:

“‘Retention allowance’, in relation to the income derived by a company in an accounting year of the company, means an amount equal to sixty per cent of the amount by which the residue of the total income derived by the company in that accounting year, after subtracting from the total income all income from dividends included therein, exceeds the aggregate of—

“(a) The amount of the income tax payable under an assessment made under Part VI of this Act in

respect of the income derived in that accounting year, but not including any additional tax or penal tax; and

“(b) The amount of the income tax payable in any country other than New Zealand in respect of any income (other than income from dividends) included in the income derived in that accounting year, but not including any tax or penalty of similar character to additional tax or penal tax:

“‘Total income’ means the total income (whether assessable or non-assessable, but not being proprietary income as defined in section one hundred and thirty-eight of this Act) derived from New Zealand or from elsewhere; and, in the case of a company to which section one hundred and fifty-one of this Act applies, includes all the income which, but for that section, would be included in the assessable or non-assessable income of the company.

“172c. **Application of this Part**—This Part of this Act shall apply to every company, except companies of the following classes:

“(a) A company which is not deemed to be resident in New Zealand within the meaning or for the purposes of Part VI of this Act, and which the Commissioner is satisfied is not at the end of its accounting year, either directly, or indirectly through any other company or companies, under the control of persons any one or more of whom is resident in New Zealand:

“(b) A company to which section one hundred and forty-six or section one hundred and forty-six A of this Act applies:

“(c) A company to which section one hundred and forty-nine of this Act applies:

“(d) A company, the income of which is wholly or partly exempt from income tax under any provision of subsection one of section eighty-six of this Act, except under paragraph (i) of that subsection:

“(e) A company, the income of which is wholly exempt from income tax:

“(f) A company in respect of which the Commissioner is satisfied that every beneficial holder of shares in the company at the end of its accounting year is—

“(i) Her Majesty; or

“(ii) A person wholly exempt from income tax;  
or

“(iii) A company specified in paragraph (a) of this section; or

“(iv) A company specified in paragraph (b) of this section and in respect of which none of the shares so held is taken into account pursuant to regulations made under this Act for the purposes of paragraph (a) of subsection five of section one hundred and forty-six or of paragraph (a) of subsection three of section one hundred and forty-six of this Act, in ascertaining its assessable income in its accounting year corresponding with the accounting year of the first-mentioned company:

“Provided that for the purposes of this paragraph the term ‘shares’ does not include preference shares with the right to dividends ascertained otherwise than by reference or in proportion to profits, and without any other right to participate in profits, and also without any right to receive upon the winding up of the company any amount (other than arrears of dividends) in excess of the amount paid up on those preference shares:

“(g) A company which is not authorised to divide its income or profits or any part thereof among its members or any of them:

“(h) A company not having share capital:

“(i) A company incorporated under the Incorporated Societies Act 1908, the Industrial and Provident Societies Act 1908, or the Friendly Societies Act 1909, or any former Act corresponding with any of those Acts:

“(j) A company, the income of which is derived exclusively or principally from the Cook Islands other than Niue, and which the Commissioner is satisfied is at the end of its accounting year under the control of persons none of whom is resident in New Zealand:

“(k) A company, the income of which is derived exclusively or principally from Niue, and which the Commissioner is satisfied is at the end of its accounting year under the control of persons none of whom is resident in New Zealand, if at the end of the accounting year of the company there is in force in

Niue an Ordinance of the Island Council of Niue or of the Niue Island Assembly imposing local income tax in Niue.

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“172D. **Excess retention tax imposed**—(1) There shall be levied and paid in accordance with this Part of this Act for the year of assessment commencing on the first day of April, nineteen hundred and fifty-nine, and for every subsequent year, a special tax by way of an income tax to be known as excess retention tax, which tax shall be distinct from and in addition to income tax levied under section seventy-seven of the Act.

“(2) Excess retention tax shall be levied and paid at such rate or rates as may be fixed from time to time by an annual taxing Act.

“172E. **Income liable to excess retention tax**—(1) Where the distributable portion of the income derived by a company in an accounting year exceeds the total of the dividends paid or credited by the company in the prescribed period in relation to that accounting year, the amount of the excess shall be deemed to be an insufficient distribution of the income derived by the company in that accounting year, and the company shall be assessable with and liable for excess retention tax on the amount of the insufficient distribution in accordance with this Part of this Act:

“Provided that, where a dividend has been credited by a company before the commencement of the prescribed period in relation to its accounting year corresponding with the income year that ended with the thirty-first day of March, nineteen hundred and fifty-eight, that dividend shall not be taken into account under this section in ascertaining the total of the dividends paid or credited by the company in that prescribed period or in the prescribed period in relation to any subsequent accounting year:

“Provided also that, where a dividend has been credited by a company in the prescribed period in relation to an accounting year of the company, that dividend shall not again be taken into account under this section in ascertaining the total of the dividends paid or credited by the company in the prescribed period in relation to any subsequent accounting year.

“(2) The provisions of this section shall be read subject to the provisions of section one hundred and seventy-two of this Act.

**“172F. Year for which excess retention tax payable—**Excess retention tax shall be payable by every company to which this Part of this Act applies—

“(a) For the year of assessment commencing on the first day of April, nineteen hundred and fifty-nine, upon the insufficient distribution of the income derived, or deemed to have been derived, by the company during the income year that ended with the thirty-first day of March, nineteen hundred and fifty-eight; and

“(b) For every subsequent year of assessment, upon the insufficient distribution of the income derived, or deemed to have been derived, by the company during the income year next before the income year immediately preceding the year for which the tax is payable.

**“172G. Date for payment of excess retention tax—**All excess retention tax payable by a company under an assessment of the tax shall be due and payable on a date specified in that behalf in the notice of assessment given to the company, being not less than thirty days after the date of the notice.

**“172H. Dividends paid in excess of distributable income—**Subject to section one hundred and seventy-two I of this Act, where the total of the dividends paid or credited by a company in the prescribed period in relation to an accounting year exceeds the distributable portion of the income derived by the company in that accounting year, the excess may be allowed as a deduction in calculating any insufficient distribution of the income derived by the company for any of the six accounting years immediately preceding that accounting year, and the excess retention tax on any such insufficient distribution shall be assessed or reassessed accordingly:

“Provided that any relief under this section shall be given so far as possible from the assessment in respect of the earliest of those preceding accounting years and, so far as it cannot then be given, shall be given from the assessment in respect of the next year, and so on.

**“172I. Interim dividends—**Where during an accounting year (being the accounting year corresponding with the income year that ended with the thirty-first day of March, nineteen hundred and fifty-eight, or a subsequent accounting year) a company pays or credits an interim dividend in respect of its income for that accounting year, every such interim dividend shall, for the purpose of determining the amount of

any insufficient distribution of the income derived by the company in that accounting year or in the preceding accounting year and for the purpose of section one hundred and seventy-two<sup>H</sup> of this Act, be deemed to have been paid or credited by the company in the prescribed period in relation to the first-mentioned accounting year, and shall be deemed not to have been paid or credited in the prescribed period in relation to that preceding accounting year.

“172J. **Deductions for losses**—For the purposes of an assessment of excess retention tax, instead of the deductions under section one hundred and thirty-seven of this Act,—

“(a) Any loss of the kind referred to in that section that is incurred by a company in an accounting year shall be deducted from or set off against any non-assessable income included in the total income derived by the company in that year;

“(b) So far as the loss is not so deducted or set off, the company shall be entitled to claim that the loss be carried forward and, so far as may be, deducted from or set off against the total income derived by the company in any of the following accounting years corresponding with an income year in respect of which the company is entitled to claim that the loss or any part of the loss be deducted from or set off against its assessable income derived in that income year for the purposes of the assessment of ordinary income tax; and

“(c) In any accounting year in which the company is entitled to a deduction or set off under this section, the total income derived by the company in that year shall, for the purposes of this Part of this Act, be deemed to have been reduced accordingly:

“Provided that any relief under this section, so far as it is not given in the accounting year in which the loss is incurred, shall be given so far as possible from the first assessment within those following years, and, so far as it cannot then be given, shall be given from the next assessment and so on.

“172K. **Exemption of new companies from excess retention tax**—(1) Where the Commissioner is satisfied that any company has been incorporated (whether before or after the commencement of this section) for the purpose of carrying on a business and that the business—

“(a) Is not a business or part of a business established or operating at the date of the incorporation of the company; and

“(b) Is not for the time being wholly or in part of the same nature as any business, or any part of any business, carried on by any shareholder of the company by whom or on whose behalf one-fourth or more of the shares in or of the paid-up capital of the company is held; and

“(c) Is not established exclusively or principally for the investment of money or the holding of or dealing in shares, securities, investments, or estates or interests, whether freehold or chattel, in real property,—

the Commissioner may from time to time in his discretion declare that excess retention tax shall not be levied and paid on the insufficient distribution of the income derived by the company in any one or more of the accounting years of the company before the expiration of a period of five years after the first accounting year (whether before or after the commencement of this section) in which the company has derived or derives taxable income.

“(2) Every declaration under this section shall have effect according to its tenor.

“(3) It shall be a ground for objection under Part III of this Act to an assessment of excess retention tax that any determination of the Commissioner made for the purposes of this section is erroneous, and the Court hearing the objection shall have power to review the determination of the Commissioner, and for that purpose shall have all the powers and functions of the Commissioner in making that determination, and the decision of the Court shall, except for the purposes of objection thereto, take effect as if it were the determination of the Commissioner; but nothing in this section shall restrict the right of the Commissioner or the objector to appeal against the decision of the Court under Part III of this Act.

“172L. **Application of other provisions to excess retention tax**—Subject to the provisions of this Part of this Act, the provisions of the other Parts of this Act (except section two hundred and seven) shall apply with respect to excess retention tax and the assessment, recovery, and payment thereof as if it were income tax levied under section seventy-seven of this Act; but nothing in this Part of this Act shall be so construed as to include excess retention tax in the terms ‘income tax’ or ‘tax’ for the purposes of Part VI of this Act.

**“172M. Allowance for existing liabilities and for development expenditure—**(1) In any case where the Commissioner is satisfied that the whole or any part of the insufficient distribution of the income derived by a company in its accounting year corresponding with the income year that ended with the thirty-first day of March, nineteen hundred and fifty-eight, or in any of its five succeeding accounting years, is due to commitments entered into by the company on or before the twenty-sixth day of June, nineteen hundred and fifty-eight, in respect of—

“(a) Liabilities existing on or before the last-mentioned date (other than loans or advances which, in the opinion of the Commissioner, were fixed or long-term and in each case adequately secured) ; or

“(b) Essential development expenditure,—  
the Commissioner may in his discretion, upon application in that behalf made in writing by or on behalf of the company within the prescribed period in relation to the accounting year in respect of which it applies for relief under this section, or within such further period as the Commissioner in his discretion may allow in any case or class of cases, release the company wholly or in part from its liability to pay excess retention tax upon the amount of the insufficient distribution of the income derived by the company in that accounting year that is due to such commitments, and the excess retention tax on that insufficient distribution may be assessed or re-assessed accordingly.

“(2) Any company affected by a decision made by the Commissioner under this section may object to that decision in the same manner as if the company were a transitional taxpayer and the decision were a determination made by the Commissioner under any of the sections specified in section sixty-eight of the Income Tax Assessment Act 1957, and all the provisions of sections sixty-eight to seventy-three of that Act, as far as they are applicable and with the necessary modifications, shall apply to an objection to a decision made by the Commissioner under this section.

“(3) It is hereby declared that the Transitional Income Tax Appeal Authority established under section seventy of the Income Tax Assessment Act 1957 shall be deemed to have been established for the purposes of this section as well as for the purposes of Part IV of that Act.”



*Basic Rates of Income Tax and Excess Retention Tax***16. Basic rates of income tax and excess retention tax—**

(1) The First Schedule to the principal Act is hereby amended as follows:

- (a) By omitting from clause two of Part A (as substituted by subsection two of section five of the Income Tax Assessment Act 1957) the expression “8s. 8d.”, and substituting the expression “8s. 6d.”:
- (b) By inserting in clause four of Part A (as so substituted), after the words “clause 3”, the words “or clause 4A”:
- (c) By omitting from paragraph (b) of clause four of Part A (as so substituted) the expression “8s. 8d.”, and substituting the expression “8s. 6d.”.

(2) The First Schedule to the principal Act is hereby further amended by inserting in Part A (as so substituted), after clause four, the following clause:

“4A. On the amount of an insufficient distribution assessable to a company under Part VIA of this Act, the basic rate of excess retention tax for every £1 of that amount shall be 7s.”

(3) Section two of the principal Act is hereby amended by inserting in the definition of the expression “basic rates”, after the words “income tax”, the words “and excess retention tax”.

**PART II****AMENDMENTS OF PRINCIPAL ACT****17. Dates by which annual returns to be furnished—**

(1) Section fourteen of the principal Act (as substituted by section seventy-eight of the Income Tax Assessment Act 1957) is hereby amended by inserting in subsection one, after the words “annual returns”, the words “of income”.

(2) Section fourteen of the principal Act (as so substituted) is hereby further amended by inserting, after subsection one, the following subsection:

“(1A) The annual returns of land required under this Act shall be furnished to the Commissioner not later than the seventh day of April in each year.”

**18. Amending provisions as to imposition of income tax—**

Section seventy-seven of the principal Act (as amended by section four of the Income Tax Assessment Act 1957) is hereby further amended by omitting from subsection one, and also from paragraphs (a), (b), (c), and (d) of subsection two and from subsection three, the words “in and”.

**19. Amending provisions as to special exemptions for absentees**—(1) Section seventy-nine A of the principal Act (as inserted by subsection one of section eighty of the Income Tax Assessment Act 1957) is hereby amended by repealing subparagraph (ii) of paragraph (b) of subsection one, and substituting the following subparagraph:

“(ii) That while so present he was the beneficial owner, either solely or partly (otherwise than as a shareholder in a company), of a business (not being a business temporarily in New Zealand), an investment, an interest in a trust or deceased person’s estate, or other like source of income from which he would have derived the income arising therefrom in New Zealand during the income year or, as the case may be, his share of that income, without being present in New Zealand, and that he was so present for the sole or principal purpose of inspecting, overseeing, or supervising that business, investment, interest, or other like source of income, and that in the income year he did not derive from any source in New Zealand, other than that business, investment, interest, or other like source of income, any income from his personal services.”

(2) Section seventy-nine A of the principal Act (as so substituted) is hereby further amended by repealing paragraph (b) of subsection two, and substituting the following paragraph:

“(b) Derived income from his personal services while personally present in New Zealand in the income year, and is not an absentee to whom subparagraph (ii) of paragraph (b) of subsection one of this section applies in respect of that year,—”.

**20. Amending provisions as to personal exemption**—

(1) Section seventy-nine A of the principal Act (as inserted by subsection one of section eighty of the Income Tax Assessment Act 1957) is hereby further amended as follows:

(a) By omitting from subsection one the words “three hundred and seventy-five pounds”, and substituting the words “three hundred and thirty-eight pounds for the income year that commenced on the first day of April, nineteen hundred and fifty-eight, and three hundred pounds for any subsequent year”:

- (b) By omitting from subsection two the words “three hundred and seventy-five pounds” wherever they occur, and substituting in each case the words “three hundred and thirty-eight pounds for the income year that commenced on the first day of April, nineteen hundred and fifty-eight, or three hundred pounds for any subsequent year”.
- (2) Section eighty of the principal Act is hereby amended as follows:
- (a) By omitting the words “three hundred and seventy-five pounds”, and substituting the words “three hundred and thirty-eight pounds for the income year that commenced on the first day of April, nineteen hundred and fifty-eight, and three hundred pounds for any subsequent year”:
- (b) By omitting from the proviso the words “four hundred and twenty pounds”, and substituting the words “three hundred and eighty-three pounds for the income year that commenced on the first day of April, nineteen hundred and fifty-eight, and three hundred and forty-five pounds for any subsequent year”.

**21. Amending provisions as to special exemption for married man**—(1) Section eighty-one of the principal Act (as amended by subsection three of section five of the Income Tax Assessment Act 1957) is hereby further amended by repealing subsection one, and substituting the following subsection:

“(1) For the purpose of assessing ordinary income tax, every taxpayer (other than an absentee) who is a married man shall, subject to the provisions of this section, be entitled in respect of his wife to a deduction by way of special exemption from his assessable income of one hundred and sixty-two pounds for the income year that commenced on the first day of April, nineteen hundred and fifty-eight, diminished at the rate of one pound for every complete pound of the excess of the income derived by his wife during that income year over one hundred and thirteen pounds, and two hundred pounds for any subsequent year, diminished at the rate of one pound for every complete pound of the excess of the income derived by his wife during the last-mentioned income year over one hundred pounds.”

(2) Section eighty-one of the principal Act is hereby further amended by omitting from subsection two the words "two hundred and fifty pounds", and substituting the words "two hundred and seventy-five pounds for the income year that commenced on the first day of April, nineteen hundred and fifty-eight, or three hundred pounds for any subsequent year".

(3) The Third Schedule to the Income Tax Assessment Act 1957 is hereby consequentially amended by repealing so much thereof as relates to subsection one of section eighty-one of the principal Act.

**22. Amending provisions as to special exemption for married woman supporting husband**—(1) Section eighty-two of the principal Act (as amended by subsection three of section five of the Income Tax Assessment Act 1957) is hereby further amended by repealing subsection one, and substituting the following subsection:

"(1) For the purpose of assessing ordinary income tax, every taxpayer (other than an absentee) who is a married woman shall, subject to the provisions of this section, be entitled in respect of her husband to a deduction by way of special exemption from her assessable income of one hundred and sixty-two pounds for the income year that commenced on the first day of April, nineteen hundred and fifty-eight, diminished at the rate of one pound for every complete pound of the excess of the income derived by her husband during that income year over one hundred and thirteen pounds, and two hundred pounds for any subsequent year, diminished at the rate of one pound for every complete pound of the excess of the income derived by her husband during the last-mentioned income year over one hundred pounds."

(2) Section eighty-two of the principal Act is hereby further amended by omitting from subsection two the words "two hundred and fifty pounds", and substituting the words "two hundred and seventy-five pounds for the income year that commenced on the first day of April, nineteen hundred and fifty-eight, or three hundred pounds for any subsequent year".

(3) The Third Schedule to the Income Tax Assessment Act 1957 is hereby consequentially amended by repealing so much thereof as relates to subsection one of section eighty-two of the principal Act.

**23. Amending provisions as to special exemption for widowed, divorced, or unmarried taxpayer employing house-keeper**—Section eighty-three of the principal Act is hereby

amended by omitting from subsection two the words "one hundred and twenty-five pounds", and substituting the words "one hundred and sixty-two pounds for the income year that commenced on the first day of April, nineteen hundred and fifty-eight, and two hundred pounds for any subsequent year".

**24. Exemption in respect of child who is a beneficiary under a trust created by taxpayer or spouse of taxpayer**—The principal Act is hereby amended by inserting, after section eighty-four, the following section:

"84A. (1) This section shall apply in any case where—

"(a) In respect of a child of a taxpayer as defined in section eighty-three <sup>A</sup> of this Act, or in respect of a child who is a child of a taxpayer or a foster-child supported by a taxpayer and who is a relative of the taxpayer as defined in section eighty-four of this Act, the taxpayer claims that he is entitled under those sections respectively to a deduction by way of special exemption from his assessable income for an income year; and

"(b) Either before or after the commencement of this section a trust (other than a trust created by will) has been created by the taxpayer or by a person who is or has been the wife or husband of the taxpayer or by both the taxpayer and that person; and

"(c) At the end of the income year, or immediately before the death of the child should the child die during the income year, the child has a vested or contingent interest (not subject to any prior interest) in the income of the trust, including, where the interest of the child so extends, accumulations of income (if any).

"(2) Notwithstanding anything in section eighty-three <sup>A</sup> or section eighty-four of this Act, in any case where this section applies—

"(a) So much of the vested or contingent share of the child in the income of the trust for the income year as has not been paid to or applied for the support or benefit of the child before the end of the income year, and also the whole of the vested or contingent share of the child at the end of the income year, or, as the case may be, immediately before the death of the child, in any accumulations of the

income of the trust for any earlier year shall be deemed to have been available for the support of the child in the income year:

“(b) Where the claim for the special exemption is made under section eighty-three A of this Act, the child shall be deemed not to be dependent upon the taxpayer at any time during the income year, if the Commissioner is satisfied that the total amount so deemed to have been available for the support of the child in the income year would, when added to any payments of income or capital from the trust made to or applied for the support or benefit of the child during the income year and to any income derived by the child from other sources during the income year, be sufficient to provide for the support of the child during the income year or, as the case may be, the part of the income year in which the child was living:

“(c) Where the claim for the special exemption is made under section eighty-four of this Act, the total amount so deemed to have been available for the support of the child in the income year shall, for the purpose of determining whether the child has had sufficient income or capital for his own support during the income year, be deemed to have been income derived by the child during the income year.

“(3) The provisions of this section shall apply whether or not the trustee has a discretion under the trust instrument or by law to pay to the child or apply for his support or benefit any of the income of the trust, and whether or not any of the income is paid or applied pursuant to any such discretion.”

**25. Amending provisions exempting non-resident investment companies from social security income tax—**(1) Section eighty-six A of the principal Act (as inserted by section eighty-three of the Income Tax Assessment Act 1957) is hereby amended by repealing paragraph (b) of subsection one, and substituting the following paragraph:

“(b) The income derived from interest by any non-resident investment company:”.

(2) Section eighty-six A of the principal Act (as so inserted) is hereby further amended by repealing subsection two, and substituting the following subsections:

“(2) For the purposes of this section the expression ‘non-resident investment company’ means a company which is not deemed to be resident in New Zealand within the meaning or for the purposes of this Part of this Act (not being a company of the kind referred to in section one hundred and fifty of this Act), and which—

“(a) Derives no income from New Zealand except interest, and has no investments or other assets in New Zealand except the principal money from which the interest is derived; or

“(b) Is a company that is declared by an Order in Council made under subsection three of this section to be a non-resident investment company for the purposes of this section.

“(3) Where the Governor-General is satisfied that the investments or assets in New Zealand of any specified non-resident company—

“(a) Are being or are to be used wholly or principally for the purpose of developing New Zealand; and

“(b) Consist principally of principal money from which interest is derived by that company,—

he may, by Order in Council, declare that company to be a non-resident investment company for the purposes of this section upon such terms and subject to such conditions and for such period as may be specified in the order.”

**26. Amending provisions as to sale of land with standing timber—**(1) Section ninety-one of the principal Act is hereby amended by inserting, after subsection one, the following subsections:

“(1A) A sale of land with standing timber thereon shall be deemed to be a sale of timber for the purposes of this section (whether or not the sale includes other land or other assets or the land and timber are assets of a business), and in every such case the following provisions shall apply:

“(a) The part of the consideration attributable to the timber shall, for the purposes of this section, be determined by the Commissioner, and the part of the consideration so determined shall be deemed to be the consideration paid for the timber:

“(b) The consideration which under this subsection is deemed to be paid for the timber shall be taken into account in calculating the assessable income

of the person selling or otherwise disposing of the land and in calculating the cost of the timber to the person acquiring the land:

“Provided that this subsection shall not apply with respect to so much of any standing timber included with a sale of land as consists of trees used for the purposes of a farming or agricultural business to provide shelter or prevent erosion or otherwise for that business.

“(1B) It shall be a ground for objection under Part III of this Act to an assessment of income tax that any determination of the Commissioner made for the purposes of subsection one A of this section is erroneous in fact.

“(1c) If any question arises under subsection one A of this section as to whether trees on any land or on part of any land are used for the purposes of a farming or agricultural business to provide shelter or prevent erosion or otherwise for that business, a certificate of a duly authorised officer of the Department of Agriculture or of the New Zealand Forest Service as to the purpose for which those trees or a specified area of those trees are used shall be final and conclusive evidence thereof for the purposes of that subsection.”

(2) Section ninety-one of the principal Act is hereby further amended by omitting from subsection two the words “paragraph (b) of subsection one of”.

### **27. Spreading of income derived from sale of patent rights—**

(1) Section ninety-seven of the principal Act is hereby amended by omitting from subsection one the words “or, at the option of the taxpayer, shall be deemed to be derived as to one-sixth thereof during that income year and as to one-sixth thereof during each of the five succeeding income years”.

(2) Section ninety-seven of the principal Act is hereby further amended by adding to subsection one (as amended by subsection one of this section) the following proviso:

“Provided that the Commissioner may, upon application made in writing by or on behalf of the taxpayer not later than twelve months after the end of that income year or within such further period as the Commissioner in his discretion allows, apportion that income between that income year and any number of subsequent years not exceeding five, and in every such case the amount of income so apportioned to any income year shall be deemed to have been derived in that year.”



(3) Section ninety-seven of the principal Act is hereby further amended by inserting, after subsection one, the following subsection:

“(1A) Any apportionment made under subsection one of this section may be at any time cancelled by the Commissioner, and in every such case the whole of the income so apportioned shall be deemed to have been derived in the income year immediately preceding the year in which the apportionment is cancelled, except to the extent to which the income has been apportioned to and assessed for any earlier income year.”

**28. Assessment of proceeds from sale of patent rights—**Section ninety-seven of the principal Act is hereby further amended by adding the following subsections:

“(3) For the purposes of this section the sum received by or owing to any taxpayer in respect of the sale of any patent rights shall be deemed to include the value of any consideration received or owing in respect of the sale otherwise than in cash; and the value of that consideration shall be determined in case of dispute by the Commissioner.

“(4) It shall be a ground for objection under Part III of this Act to an assessment of income tax that any determination of the Commissioner made for the purposes of subsection three of this section is erroneous in fact.

“(5) The foregoing provisions of this section shall, as far as they are applicable and with the necessary modifications, apply in any case where the sale is in respect of a share or interest in any patent rights.”

**29. Aggregation of incomes of husband and wife—**(1) The principal Act is hereby amended by repealing section one hundred and four (as amended by section eighty-seven of the Income Tax Assessment Act 1957), and substituting the following section:

“104. (1) In this section—

“‘Aggregable income’ means the income (whether assessable or non-assessable), in relation to ordinary income tax, derived by a married woman during an income year while living with her husband:

“‘Aggregable assessable income’ means that portion of the aggregable income that consists of assessable income:

“ ‘Aggregable non-assessable income’ means that portion of the aggregable income that consists of non-assessable income:

“ ‘First portion of the aggregable income’ means the total of—

“(a) Any income from interest or from investment society dividends included in the aggregable assessable income, but not exceeding in the aggregate twelve pounds; and

“(b) The first five hundred and twenty pounds of the aggregable assessable income (not being income referred to in paragraph (a) of this definition) or, where that aggregable assessable income is less than five hundred and twenty pounds, the amount of that aggregable assessable income and any aggregable non-assessable income, but not exceeding such part of the aggregable non-assessable income as when added to that aggregable assessable income will amount to five hundred and twenty pounds:

“ ‘Second portion of the aggregable income’ means the balance of the aggregable income over and above the first portion of the aggregable income.

“(2) For the purposes of this section a married woman shall be deemed to be living with her husband, unless the Commissioner is satisfied that she is in fact separated and living separate and apart from him, 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.

“(3) Notwithstanding anything to the contrary in this Act, this section applies with respect to the assessment of income tax—

“(a) Upon the assessable income derived by a married man during any income year in every case where the income (whether assessable or non-assessable), in relation to ordinary income tax, derived by him during that year and the aggregable income derived by his wife during that year both exceed the total of five hundred and twenty pounds and any interest and investment society dividends not exceeding in the aggregate twelve pounds; and

“(b) Upon the assessable income derived by a married woman during any income year in every case where the aggregable income derived by her during

that year and the income (whether assessable or non-assessable), in relation to ordinary income tax, derived by her husband during that year both exceed the total of five hundred and twenty pounds and any interest and investment society dividends not exceeding in the aggregate twelve pounds;—

but does not apply in any other case.

“(4) For the purposes of assessments of ordinary income tax where this section applies, instead of the deductions under section one hundred and thirty-seven of this Act and the special exemptions provided for in this Act, the Commissioner shall allow the following deductions and special exemptions in the order and manner following:

“(a) Firstly, a special exemption equal to the total of the special exemptions to which the married woman would have been entitled under section seventy-nine A (excluding the amount specified in paragraph (iii) of subsection two of that section) or section eighty and section eighty-five A of this Act, if she had been assessed otherwise than in accordance with this section, shall be allowed firstly against any assessable income included in the first portion of the aggregable income so far as that income extends and, as to the balance (if any), against any non-assessable income included in the first portion of the aggregable income:

“(b) Secondly, any loss which the married woman would have been entitled to deduct under section one hundred and thirty-seven of this Act, if she had been assessed otherwise than in accordance with this section, shall be deducted from any assessable income included in the second portion of the aggregable income so far as that income extends, and any balance of the loss shall be deducted from any assessable income included in the first portion of the aggregable income:

“(c) Thirdly, all other special exemptions to which the married woman would have been entitled, if she had been assessed otherwise than in accordance with this section, shall be allowed firstly against any assessable income included in the first portion of the aggregable income so far as that income extends and, as to the balance (if any), against any assessable income included in the second portion of the aggregable income:

“(d) Fourthly, any loss which the married man would have been entitled to deduct under section one hundred and thirty-seven of this Act, if he had been assessed otherwise than in accordance with this section, shall be deducted from his assessable income:

“(e) Fifthly, a special exemption equal to the total of the special exemptions to which the married man would have been entitled under section seventy-nine A (excluding the amount specified in paragraph (iii) of subsection two of that section) or section eighty and section eighty-five A of this Act, if he had been assessed otherwise than in accordance with this section, shall be allowed firstly against his assessable income so far as that income extends and, as to the balance (if any), against his non-assessable income:

“(f) Sixthly, all other special exemptions to which the married man would have been entitled, if he had been assessed otherwise than in accordance with this section, shall be allowed against his assessable income.

“(5) Subject to subsections six, seven, and eight of this section, for the purposes of assessments of income tax where this section applies,—

“(a) The ordinary income tax payable by a married woman in respect of the taxable income included in the first portion of the aggregable income shall be calculated at the rate that would have been applicable if she had derived no income except the first portion of the aggregable income:

“(b) The ordinary income tax payable by a married woman in respect of the taxable income included in the second portion of the aggregable income and by her husband in respect of his taxable income shall be calculated in each case at a rate equal to the rate for a taxable income equal in amount to the total of—

“(i) The taxable income included in the second portion of the aggregable income;

“(ii) The non-assessable income included in the second portion of the aggregable income;

“(iii) The taxable income of the husband; and

“(iv) The non-assessable income of the husband after subtracting therefrom the amount (if any) of

the balance of the total of the special exemptions allowed against that non-assessable income in accordance with paragraph (e) of subsection four of this section:

“(c) The social security income tax payable by a married man and his wife shall in each case be the social security income tax that would otherwise be payable in accordance with this Act if this section had not been passed.

“(6) Clause eight of the First Schedule to this Act shall not apply to any assessment of income tax where this section applies, and, instead of the rebate provided for in that clause, the provisions of subsections seven and eight of this section shall apply, so far as they respectively extend.

“(7) Where this section applies to an assessment of income tax of a taxpayer who would have been a pay-period taxpayer or a partial pay-period taxpayer in respect of the income year if this section did not apply to the assessment of income tax upon the incomes for that year of the taxpayer and the spouse of the taxpayer, and the income (whether assessable or non-assessable), in relation to ordinary income tax, derived during that year by the taxpayer or by the spouse of the taxpayer exceeds the total of five hundred and twenty pounds and any interest and investment society dividends not exceeding in the aggregate twelve pounds but is less than the total of five hundred and seventy-two pounds and any interest and investment society dividends not exceeding in the aggregate twelve pounds, the income tax payable by the taxpayer in respect of the income derived by the taxpayer during that year shall be the smaller of the following two amounts:

“(a) An amount equal to the income tax otherwise payable in accordance with this section if this subsection had not been passed:

“(b) An amount equal to the aggregate of—

“(i) The total of all the tax deductions required to be made in accordance with this Act from income from employment included in the income of the taxpayer for that year;

“(ii) The income tax otherwise payable in accordance with this Act if this section had not been passed in respect of any income derived otherwise than from employment and included in the income of the taxpayer for that year;

“(iii) An amount equal to the difference between the income tax otherwise payable in accordance with this section if this subsection had not been passed and the income tax otherwise payable under an assessment made under this Part of this Act if this section and sections twenty-three and twenty-four of the Income Tax Assessment Act 1957 had not been passed; and

“(iv) An amount equal to five shillings for every complete pound of the amount by which the smaller of the incomes (whether assessable or non-assessable), in relation to ordinary income tax, derived during that year by the taxpayer and the spouse of the taxpayer respectively exceeds the total of five hundred and twenty pounds and any interest and investment society dividends not exceeding in the aggregate twelve pounds.

“(8) Where this section applies to an assessment of income tax of a taxpayer who would have been a taxpayer to whom clause eight of the First Schedule to this Act would have applied for the income year if this section did not apply to the assessment of income tax upon the incomes for that year of the taxpayer and the spouse of the taxpayer, and the income (whether assessable or non-assessable), in relation to ordinary income tax, derived by the spouse of the taxpayer during that year exceeds the total of five hundred and twenty pounds and any interest and investment society dividends not exceeding in the aggregate twelve pounds but is less than the total of five hundred and seventy-two pounds and any interest and investment society dividends not exceeding in the aggregate twelve pounds, the income tax payable by the taxpayer in respect of the income derived by the taxpayer during that year shall be the smaller of the following two amounts:

“(a) An amount equal to the income tax otherwise payable in accordance with this section if this subsection had not been passed:

“(b) An amount equal to the aggregate of—

“(i) The income tax otherwise payable in accordance with this Act if this section had not been passed;

“(ii) An amount equal to the difference between the income tax otherwise payable in accordance with this section if this subsection had not been passed and the income tax otherwise payable in

accordance with this Act if this section and clause eight of the First Schedule to this Act had not been passed; and

“(iii) An amount equal to five shillings for every complete pound of the amount by which the income (whether assessable or non-assessable), in relation to ordinary income tax, derived by the spouse of the taxpayer during that year exceeds the total of five hundred and twenty pounds and any interest and investment society dividends not exceeding in the aggregate twelve pounds.

“(9) A married man shall be solely liable for the income tax assessed to him in accordance with this section and his wife shall be solely liable for the income tax assessed to her in accordance with this section.

“(10) Notwithstanding anything to the contrary in the foregoing provisions of this section, where in respect of the incomes derived by a married man and his wife during any income year the total income tax payable by them in accordance with this section would be less than the total income tax otherwise payable by them if this section had not been passed, this section shall not apply, and the married man and his wife shall each be liable to pay income tax in respect of the income derived by him or her, as the case may be, as if this section had not been passed:

“Provided that this subsection shall not apply in respect of any year where in making assessments in accordance with this section the Commissioner has allowed a deduction under section one hundred and thirty-seven of this Act in respect of a loss incurred by the married man or his wife.

“(11) Every married woman who derives aggregable income exceeding the total of five hundred and twenty pounds and any interest and investment society dividends not exceeding in the aggregate twelve pounds in any income year during which her husband, in relation to ordinary income tax, derives income (whether assessable or non-assessable) exceeding the total of five hundred and twenty pounds and any interest and investment society dividends not exceeding in the aggregate twelve pounds shall in the next succeeding year furnish to the Commissioner (in addition to all other returns that she is required to make) a return of that aggregable income, in such form and at such time as the Commissioner may require.

“(12) Every married man who, in relation to ordinary income tax, derives income (whether assessable or non-assessable) exceeding the total of five hundred and twenty

pounds and any interest and investment society dividends not exceeding in the aggregate twelve pounds in any income year during which his wife derives aggregable income exceeding the total of five hundred and twenty pounds and any interest and investment society dividends not exceeding in the aggregate twelve pounds, shall in the next succeeding year furnish to the Commissioner (in addition to all other returns that he is required to make) a return of the income so derived by him, in such form and at such time as the Commissioner may require.

“(13) Nothing in the foregoing provisions of this section shall preclude the assessment for income tax otherwise than in accordance with this section of any income derived by a married woman and not assessable under this section, but in making any such assessment no regard shall be had to any income that is assessable under this section.”

(2) Subsection six of section twenty-eight, subsection three of section fifty-seven, and section eighty-seven of the Income Tax Assessment Act 1957 are hereby repealed.

**30. Deduction of certain payments between husband and wife**—Section one hundred and twelve of the principal Act is hereby amended by adding to paragraph (d) the following proviso:

“Provided that, with the consent of the Commissioner granted before the deduction is claimed by the taxpayer, and subject to the provisions of section one hundred and six of this Act, a deduction may be made in respect of any payment made by a husband to his wife or by a wife to her husband where the Commissioner is satisfied that the payment is for services rendered (not being domestic services or services performed at or in connection with the home or services performed at the home in connection with any business carried on wholly or partly at the home) or is otherwise a bona fide payment, and that the payment was exclusively incurred in the production of the assessable income of the husband or wife, as the case may be, for the income year.”

**31. Initial depreciation allowance on farm equipment and accommodation for farm workers**—(1) Section one hundred and fifteen of the principal Act (as amended by section ten of the Land and Income Tax Amendment Act (No. 2) 1957) is hereby further amended by repealing subsection five, and substituting the following subsections:



“(5) This section, in its application to any building, shall apply only where the building was acquired or erected by the taxpayer after the thirty-first day of March, nineteen hundred and fifty, and before the first day of April, nineteen hundred and fifty-nine.

“(6) This section, in its application to any plant, machinery, or equipment, shall apply only where the plant, machinery, or equipment was acquired or installed or first used by the taxpayer after the thirty-first day of March, nineteen hundred and fifty, and before the first day of April, nineteen hundred and fifty-nine:

“Provided that this section shall not apply with respect to any plant, machinery, or equipment acquired or installed by the taxpayer after the twenty-sixth day of June, nineteen hundred and fifty-eight, unless the Commissioner is satisfied that a binding contract for the acquisition or installation of the plant, machinery, or equipment was completed by all the necessary parties thereto on or before the twenty-sixth day of June, nineteen hundred and fifty-eight.”

(2) Section ten of the Land and Income Tax Amendment Act (No. 2) 1957 is hereby consequentially repealed.

### **32. Assessment of cooperative milk marketing companies—**

(1) The principal Act is hereby amended by inserting, after section one hundred and forty-six, the following section:

“146A. (1) In this section the term ‘cooperative milk marketing company’ means a company that is a cooperative milk marketing company as defined in section two of the Cooperative Companies Act 1956 and is registered as a cooperative company under that Act.

“(2) Subject to the following provisions of this section and to the provisions of any regulations made for the purposes of this section, the income of any cooperative milk marketing company shall be exempt from taxation in so far only as the Commissioner is satisfied that the income is derived—

“(a) From the collection, handling, manufacture, treatment, or marketing of milk or cream or any product of milk or cream which the Commissioner determines is dairy produce for the purposes of this section:

“(b) From rent obtained from employees of the company engaged in the activities referred to in paragraph (a) of this subsection:

“(c) As a shareholder or supplier of a company the income of which is exempt under paragraph (g) of subsection one of section eighty-six of this Act or as a supplier of a corporation the income of which is exempt under paragraph (gg) of that subsection.

“(3) Regulations may be made under section two hundred and forty-three of this Act for all or any of the following purposes:

“(a) Authorising the Commissioner to classify as assessable income of any company to which subsection two of this section applies the whole or any part of any payment made or expenditure incurred by the company for any purpose other than the collection, handling, manufacture, treatment, or marketing of milk or cream or any product of milk or cream which the Commissioner determines is dairy produce for the purposes of this section:

“(b) Authorising the Commissioner to classify as assessable income of any shareholder of a company to which subsection two of this section applies the whole or any part of any amount paid to him on the surrender of any share in the company, or on the winding up of the company, in excess of the paid-up value of the share surrendered or of his shares in the company, as the case may be:

“(c) Authorising the Commissioner to allocate any amount so classified as assessable income to such income year or years as he thinks fit:

“(d) Conferring on the Commissioner such discretionary powers as may be deemed necessary for the purposes of the regulations:

“(e) Providing for the appointment and prescribing the powers and procedure of an appeal authority consisting of—

“(i) The Secretary to the Treasury:

“(ii) The Director of the Dairy Division of the Department of Agriculture:

“(iii) A person to be nominated by the New Zealand Milk Board:

“(f) Conferring such rights of objection and appeal to the appeal authority from decisions made by the Commissioner under this section or the regulations as may be deemed necessary or desirable.

“(4) The provisions of this section shall apply with respect to the tax for the year of assessment that commenced on the first day of April, nineteen hundred and fifty-six, and for every subsequent year.”

(2) Section eighty-six of the principal Act is hereby amended by inserting in subparagraph (i) of paragraph (g) of subsection one, after the words “this subsection”, the words “or which is subject to section one hundred and forty-six or section one hundred and forty-six A of this Act”.

(3) Subparagraph (ii) of paragraph (f) of subsection one of section eighty-six of this Act shall not apply with respect to the tax for the year of assessment that commenced on the first day of April, nineteen hundred and fifty-six, or for any subsequent year.

(4) Any assessment made on a cooperative milk marketing company in respect of income derived by it during the income year that ended with the thirty-first day of March, nineteen hundred and fifty-five, or during any prior income year, in so far as it excludes as being exempt income any income derived by that company from the collection, handling, manufacture, treatment, or marketing of milk or cream or any product of milk or cream, shall be deemed to have been validly and lawfully made in accordance with the law for the time being in force.

**33. Assessment for income tax of companies holding shares in petroleum exploration companies**—The principal Act is hereby amended by inserting, after section one hundred and fifty-three, the following section:

“153A. (1) For the purposes of this section—

“‘Petroleum exploration company’ means a New Zealand company engaged in prospecting or mining for petroleum in New Zealand:

“‘Holding company’, in relation to a petroleum exploration company, means a New Zealand company by which, or on behalf of which, shares are held in the petroleum exploration company:

“‘Loan’, in relation to a holding company and a petroleum exploration company, means a loan made to the petroleum exploration company by the holding company at a time when the holding company was a holding company of the petroleum exploration company:

“‘Prescribed proportion’, in relation to a holding company and a petroleum exploration company, means the proportion that the residue of the total of the loans made by the holding company to the petroleum exploration company (after subtracting actual repayments) bears to the residue of the total of the loans made by all holding companies to the petroleum exploration company (after subtracting actual repayments).

“(2) For the purposes of this section the development expenditure of a petroleum exploration company shall, on any date, be taken to be the aggregate amount theretofore expended by the company directly or indirectly in development work in New Zealand in relation to prospecting or mining for petroleum. If any difference arises between the Commissioner and any holding company as to whether any amount expended by a petroleum exploration company was expended in development work as aforesaid, the difference shall be determined by the Commissioner, subject to the holding company’s right of objection to the Commissioner’s assessment under Part III of this Act.

“(3) Nothing in this section shall be construed to affect the assessment of any petroleum exploration company.

“(4) Notwithstanding anything to the contrary in section one hundred and twelve or any other section of this Act, the amount written off in any income year from loans made by a holding company to a petroleum exploration company shall be allowed as a deduction in calculating the assessable income of the holding company for that year:

“Provided that the amount deductible under this subsection in respect of any holding company in any year shall not include any amount in respect of interest, and shall not exceed the smaller of the following amounts:

“(a) An amount equal to half of the amount which but for this subsection would be the taxable income of the holding company for that year:

“(b) An amount equal to the prescribed proportion of the development expenditure of the petroleum exploration company at the end of that year, reduced by the total of all amounts allowed to the holding company as deductions under this subsection in any earlier year or years.

“(5) Where any amount has been allowed to a holding company as a deduction under subsection four of this section in any year, and it appears to the Commissioner that in any

subsequent year the petroleum exploration company would have derived assessable income if—

- “(a) It had been assessed otherwise than in accordance with section one hundred and fifty-three of this Act; and
- “(b) Any profits or gains derived in that subsequent year from the sale or other disposition of any assets of the petroleum exploration company had been assessable income for that year; and
- “(c) No deductions had been made in respect of any amounts of development expenditure of the petroleum exploration company (being amounts allowed to any holding company as a deduction) in calculating the assessable income of the petroleum exploration company for that subsequent year or in calculating its profits or gains derived in that year from the sale or other disposition of any of its assets,—

the prescribed proportion of the amount of the assessable income that would have been so derived shall, if the Commissioner in his discretion so determines, be deemed to be a repayment, as far as it extends, of the amount written off by the holding company and allowed as a deduction under subsection four of this section.

“(6) Where any amount has been allowed to a holding company as a deduction under subsection four of this section in any year, and the holding company in any subsequent year disposes of any shares in the petroleum exploration company, or its interest in any such shares, the amount by which the consideration received by or on behalf of the holding company for those shares or that interest exceeds the amount paid up in cash on the shares shall be deemed to be a repayment, as far as it extends, of the amount written off by the holding company and allowed as a deduction under subsection four of this section.

“(7) Where any amount written off by a holding company and allowed as a deduction under subsection four of this section is repaid to the holding company by the petroleum exploration company, or is deemed to be repaid under subsection five or subsection six of this section, the Commissioner may at any time, notwithstanding anything to the contrary in section twenty-four of this Act, amend any assessment made on the holding company and reduce the amount allowed as a deduction by the amount so repaid or deemed to be repaid.”

**34. Provisions applicable on introduction of local income tax in Cook Islands**—(1) Section one hundred and seventy-two A of the principal Act (as inserted by section eleven of the Land and Income Tax Amendment Act 1956) is hereby amended as from its commencement as follows:

- (a) By inserting in paragraph (a) of subsection three, after the words “Income tax imposed”, the words “under this Act or any corresponding former Act”:
- (b) By repealing the proviso to paragraph (a) of subsection three, and substituting the following proviso:  
“Provided that for the purposes of this paragraph the term ‘New Zealand’ shall be deemed not to include the locally-taxed territory”:
- (c) By inserting in subsection four, after the words “in all respects”, the words “with any necessary modifications”:
- (d) By omitting from paragraph (a) of subsection five the words “persons resident in the locally-taxed territory or deriving income from sources in the locally-taxed territory”, and substituting the words “persons who are or have been resident in the locally-taxed territory or who derive or have derived income from sources in the locally-taxed territory”.

(2) Section one hundred and seventy-two A of the principal Act (as so inserted) is hereby further amended as from its commencement by inserting, after subsection four, the following subsections:

“(4A) In the exercise by the Collector of Inland Revenue or other appropriate revenue authority for the locally-taxed territory of the functions and powers of the Commissioner vested in him as aforesaid,—

- “(a) The provisions of this Act, as far as they are applicable and with the necessary modifications, shall apply as if—
  - “(i) References to New Zealand were references to the locally-taxed territory;
  - “(ii) References to the Commissioner were references to the Collector of Inland Revenue or other appropriate revenue authority for the locally-taxed territory;
  - “(iii) References to a Magistrate’s Court were references to the High Court of the Cook Islands;
  - “(iv) References to a Stipendiary Magistrate or to a Magistrate were references to a Judge of the High Court of the Cook Islands;

“(v) For the words ‘Public Service’ in section two hundred and thirteen there were substituted the words ‘Cook Islands Public Service’; and

“(vi) For the word ‘Parliament’ in section two hundred and fourteen there were substituted the words ‘an Appropriation Ordinance of the locally-taxed territory’:

“(b) Sections thirty-six to forty-two of this Act shall not apply, but either party to an objection may, subject to the provisions of section thirty-five of this Act, appeal to the Supreme Court against the decision of the High Court of the Cook Islands on the objection, and the provisions of the Cook Islands Act 1915 shall apply to the appeal as if it were an appeal under section one hundred and fifty-seven of that Act:

“Provided that the Collector of Inland Revenue or other appropriate revenue authority for the locally-taxed territory shall not be required to give security for the payment of the costs of any such appeal.

“(4B) Nothing in section two hundred and nine of this Act shall apply with respect to any unpaid income tax in respect of which the powers and functions of the Commissioner are vested in the Collector of Inland Revenue or other appropriate revenue authority for the locally-taxed territory pursuant to this section, and all such unpaid income tax shall be recoverable by the Collector of Inland Revenue or other appropriate revenue authority on behalf of the Crown by suit in his official name; and the High Court of the Cook Islands shall have jurisdiction to hear and determine proceedings by the Collector of Inland Revenue or other appropriate revenue authority for the recovery of the unpaid income tax.”

**35. Refund of tax paid in excess—**(1) Notwithstanding anything to the contrary in the Income Tax Assessment Act 1957, the amendments made by paragraph (e) of section eighty-nine of that Act to section two hundred and twenty-three of the principal Act (which relates to the refund of tax paid in excess of the amount properly payable) shall be deemed to have been made as from the commencement of the principal Act.

(2) Similar amendments shall be deemed to have been made to subsections one and two of section eight of the Land and Income Tax Amendment Act 1944 (which Act was repealed by section two hundred and forty-six of the principal

Act) while it was in force, but not so as to apply for the purposes of any application for a refund made thereunder before the twenty-fourth day of October, nineteen hundred and fifty-seven (being the date of the passing of the Income Tax Assessment Act 1957).

**36. Tax paid in excess may be set off against additional tax when assessment reopened**—The principal Act is hereby amended by inserting, after section two hundred and twenty-three, the following section:

“223A. (1) In any case where, upon the investigation by the Commissioner of the liability of a taxpayer for tax over a group of successive years,—

“(a) The Commissioner assesses the taxpayer with tax for any year of assessment in respect of which no assessment has been made previously or alters an assessment for any year so as to increase the amount thereof; and

“(b) The Commissioner is satisfied that in respect of any year or years of assessment within that group of years tax has been paid in excess of the amount properly payable,—

the Commissioner may, in his discretion and to the extent that in his opinion is equitable, allow any amount so paid in excess to be deducted from or set off against any tax due and unpaid for any year or years within that group of years, notwithstanding that the time specified for making an application for the refund of any tax so paid in excess may have expired.

“(2) This section shall apply with respect to tax assessed whether before or after the commencement of this Act and whether under this Act or under any former Land and Income Tax Act.”

**37. Relief in case of serious hardship**—Section two hundred and twenty-six of the principal Act is hereby amended by inserting, after subsection one, the following subsection:

“(1A) Without limiting the generality of the provisions of subsection one of this section, in any case where this section applies and the taxpayer is a widow or widower with a child or children dependent upon her or him during the income year and the taxpayer is not entitled in that year to a special exemption under section eighty-three of this Act, the Commissioner may, in exercising his powers under this section, allow for the purposes of ordinary income tax a deduction



by way of special exemption from the assessable income of the taxpayer for that year of a sum not exceeding seventy-five pounds, in addition to any other special exemptions to which the taxpayer may be entitled in that year.”

**38. Information may charge several offences**—The principal Act is hereby amended by inserting, after section two hundred and twenty-nine, the following section:

“229A. (1) Any information may charge the defendant with any number of offences against this Act (whether committed before or after the commencement of this section) or against any former Land and Income Tax Act, if those offences are founded on the same set of facts, or form or are part of a series of offences of the same or a similar character.

“(2) Where any information charges more than one such offence, particulars of each offence charged shall be set out separately in the information.

“(3) All such charges shall be heard together, unless the Court, either before or at any time during the hearing, considers it just that any charge should be heard separately and makes an order to that effect.”

**39. Interim rates of income tax for special assessments**—For the purposes of making any assessment of income tax under section twelve of the principal Act for the year of assessment commencing on the first day of April, nineteen hundred and fifty-nine, if the assessment is made before the passing of the annual taxing Act by which the rates of income tax for that year of assessment are fixed, the tax shall, notwithstanding anything in subsection five of the said section twelve, be assessed at the basic rates.

### PART III

#### AMENDMENTS OF INCOME TAX ASSESSMENT ACT 1957

**40. Tax deductions from payments to casual agricultural employees**—(1) Section two of the Income Tax Assessment Act 1957 is hereby amended by inserting in subsection one, after the definition of the term “basic tax deductions”, the following definition:

“ ‘Casual agricultural employee’ means a person employed by a primary producer as a casual worker for the purpose exclusively of doing agricultural, horticultural, orchard, market gardening, or nursery work, or other work which, in the opinion of the Commissioner, is work of a like nature to those classes of work; but does not include a fruit, hops, or tobacco picker.”

(2) Section fifteen of the Income Tax Assessment Act 1957 is hereby amended by inserting in the second proviso, after the word “shearer”, the words “a casual agricultural employee”.

(3) The First Schedule to the Income Tax Assessment Act 1957 is hereby amended by inserting, after clause six, the following clause:

“6A. Payments to casual agricultural employees—(1) For the purposes of this clause—

“ ‘Class A casual agricultural employee’ means a casual agricultural employee whose rate of wages or whose remuneration is equal to or greater than the minimum rate of wages for a male worker of twenty-one years or over in the class of work for which the employee is engaged:

“ ‘Class B casual agricultural employee’ means a casual agricultural employee who is not a Class A casual agricultural employee.

“(2) From every payment of salary or wages for employment as a Class A casual agricultural employee, the basic tax deduction shall, in respect of so much of the payment as is for any day, be as follows:

“(a) Where the daily payment does not exceed £4, the basic tax deduction shall be an amount equal to one-fifth of the tax deduction that would be made under subclause (1) of clause 2 of this Schedule from a payment equal to five times the amount of the daily payment:

“(b) Where the daily payment exceeds £4, the basic tax deduction shall be an amount equal to one-fifth of the tax deduction that would be made under subclause (2) of clause 2 of this Schedule from a payment equal to five times the amount of the daily payment.

“(3) From every payment of salary or wages for employment as a Class B casual agricultural employee, the basic tax deduction shall, in respect of the whole of the payment, be at the rate of 1s. 6d. per £1.”

(4) This section shall come into force on the first day of October, nineteen hundred and fifty-eight.

**41. Payments made by private companies to shareholder employees**—Section two of the Income Tax Assessment Act 1957 is hereby further amended by repealing subsection three, and substituting the following subsections:

“(3) Where a taxpayer is a shareholder in and an employee of a private company and in any income year, including the year ending with the thirty-first day of March, nineteen hundred and fifty-eight (or, as the case may be, in the taxpayer’s accounting year corresponding with any year)—

“(a) Salary or wages of a regular amount for regular pay periods of one month or less are not throughout that year regularly paid or credited to the taxpayer or applied on his account in his capacity of an employee of the company; or

“(b) The total of the salary or wages derived by the taxpayer in that year in his capacity of an employee of the company by way of regular payments throughout that year of a regular amount for regular pay periods is less than two-thirds of the total income which he derives in that year from the company by way of director’s fees and by way of salary, wages, or other income for or on account of his service in the capacity of an employee of the company; or

“(c) Any amount is paid or credited to the taxpayer, or applied on his account, in anticipation or in respect of any income that may thereafter be allocated to him in his capacity of a director or employee of the company,—

all income that the taxpayer derives from the company in every subsequent year by way of director’s fees and by way of salary, wages, or other income for or on account of his service in the capacity of an employee of the company shall for the purposes of the principal Act (including this Act), and notwithstanding anything to the contrary in this Act, be deemed to be income derived otherwise than from source deduction payments, unless, and only to the extent that, the Commissioner in his discretion determines from time to time in any case or class of cases that that income shall be deemed to be income derived from source deduction payments. If any question arises as to whether or not this subsection applies, or as to the extent to which this subsection applies, to any taxpayer or to any class of taxpayers, or to any director’s fees, salary, wages, or other income, it shall be determined by the Commissioner, and his decision shall be final.

“(4) Upon application in writing in that behalf made to the Commissioner by a taxpayer who is a shareholder in and an employee of a private company but to whom subsection

three of this section does not apply for the time being, the Commissioner may in his discretion determine from time to time that for the purposes of the principal Act (including this Act), and notwithstanding anything to the contrary in this Act, the income, or any part thereof, derived by the taxpayer from the company by way of director's fees and by way of salary, wages, or other income for or an account of his service in the capacity of an employee of the company shall be deemed to be income derived otherwise than from source deduction payments."

**42. Amending provisions as to dependent spouse for purposes of tax codes**—(1) Section fourteen of the Income Tax Assessment Act 1957 is hereby amended as follows:

(a) By omitting from paragraph (b) of subsection two, and also from paragraph (c) of that subsection, the words "one hundred and twenty-five pounds", and substituting in each case the words "one hundred pounds":

(b) By omitting from subsection three the words "one hundred and twenty-five pounds", and substituting the words "one hundred pounds".

(2) This section shall come into force on the first day of April, nineteen hundred and fifty-nine.

**43. Amending provisions as to dependent children for purposes of tax codes**—Section fourteen of the Income Tax Assessment Act 1957 is hereby further amended as follows:

(a) By adding to paragraph (c) of subsection six the words "and the child is not entitled to a vested or contingent interest (not subject to any prior interest) in the income of a trust referred to in section eighty-four A of the principal Act":

(b) By adding to subsection seven the words "or the child becomes entitled to a vested or contingent interest (not subject to any prior interest) in the income of a trust referred to in section eighty-four A of the principal Act".

**44. Amending provisions as to dependent relatives for purposes of tax codes**—(1) Section fourteen of the Income Tax Assessment Act 1957 is hereby further amended by adding to subsection eight the following paragraph:

“(d) The relative (being a child of the taxpayer or a foster-child supported by the taxpayer) is not entitled to a vested or contingent interest (not subject to any prior interest) in the income of a trust referred to in section eighty-four A of the principal Act.”

(2) Section fourteen of the Income Tax Assessment Act 1957 is hereby further amended by adding to subsection nine the following paragraph:

“(c) The relative (being a child of the taxpayer or a foster-child supported by the taxpayer) becomes entitled to a vested or contingent interest (not subject to any prior interest) in the income of a trust referred to in section eighty-four A of the principal Act.”

(3) Section fourteen of the Income Tax Assessment Act 1957 is hereby further amended as follows:

(a) By adding to paragraph (c) of subsection eight the word “and”:

(b) By adding to paragraph (b) of subsection nine the word “or”.

**45. Tax of partial pay-period taxpayers on income from employment**—Section twenty-four of the Income Tax Assessment Act 1957 is hereby amended by omitting from paragraph (b) of subsection two the words “three hundred and seventy-five pounds”, and substituting the words “the amount of the exemption for a taxpayer who had not attained the age of sixty-five years before the commencement of the year of assessment”.

**46. Assessment and payment of income tax**—The Income Tax Assessment Act 1957 is hereby amended by inserting, after section twenty-seven, the following heading and section:

*“Assessment and Payment of Income Tax*

“27A. (1) Subject to sections twenty-four and fifty-five of this Act, the amount of income tax for which an employee who is not a pay-period taxpayer is liable in respect of the income derived by him in any income year shall be assessed under Part VI of the principal Act.

“(2) All income tax payable under any such assessment, and not previously due and payable, shall be due and payable on a date specified in that behalf in the notice of assessment given to the employee, not being less than thirty days after the date of the notice.”

**47. Meaning of "provisional income"**—Section forty-three of the Income Tax Assessment Act 1957 is hereby amended by adding the following subsection as subsection two thereof:

"(2) Notwithstanding anything in subsection one of this section, if at any time it appears to the Commissioner—

"(a) That—

"(i) The amount of any special exemption of a kind to which the taxpayer is entitled under the principal Act for the income year and for the preceding year is higher or lower for the income year than for the preceding year, whether by reason of an amendment made to the principal Act affecting the permissible amount of the special exemption or by reason of a change in the entitlement of the taxpayer or for any other reason; or

"(ii) The taxpayer is not entitled for the income year to a special exemption of a kind to which he was entitled for the preceding year; or

"(iii) The taxpayer is entitled for the income year to a special exemption of a kind to which he was not entitled for the preceding year; and

"(b) That in consequence of any of the matters specified in paragraph (a) of this subsection the aggregate of the amounts of all the special exemptions to which the taxpayer is entitled under the principal Act for the income year will be higher or lower than the aggregate of the amounts of all the special exemptions to which the taxpayer was entitled for the preceding year,—

the term 'provisional income', in relation to the income year, and in relation to ordinary income tax and social security income tax respectively, means the amount of the provisional income as otherwise ascertained in accordance with the provisions of subsection one of this section, but reduced or increased by such amount as the Commissioner (whose decision shall be final and conclusive) estimates to be the amount by which the aggregate of the amounts of all the special exemptions to which the taxpayer will be entitled for the income year will be greater or less than the aggregate of the amounts of all the special exemptions to which the taxpayer was entitled for the preceding year."

**48. Amending provisions as to estimation of provisional tax by taxpayer**—(1) Section forty-five of the Income Tax Assessment Act 1957 is hereby amended by adding to subsection one the following proviso:

“Provided that, where a taxpayer furnishes the annual return within the time within which it is required to be furnished, or within such further period as the Commissioner in his discretion may allow in any case or class of cases, and elects by notice in writing in the return to adopt as the amount so required to be estimated by him the amount of the provisional tax which he was liable to pay in respect of his income for the preceding year, the amount so adopted shall be deemed to be the amount of the provisional tax as required to be estimated by him under this subsection in respect of the income of the income year.”

(2) Section forty-five of the Income Tax Assessment Act 1957 is hereby further amended by inserting, after subsection one (as amended by subsection one of this section), the following subsection:

“(1A) If any provisional taxpayer makes default in furnishing the annual return that he is required to furnish in an income year of the income of the preceding year, or if the Commissioner is not satisfied with the return made by any provisional taxpayer, or if the Commissioner has reason to suppose that any person, although he has not made a return, is a provisional taxpayer, the Commissioner—

“(a) May estimate the amount that, in the opinion of the Commissioner, ought to be the provisional income of the taxpayer for the income year; and

“(b) May calculate the amount of the provisional tax that would be payable if the amount so estimated by the Commissioner had been the taxable income of the taxpayer for the preceding year,—

and, save in so far as the taxpayer establishes by reason of the amendment of any assessment of income tax that the provisional tax so ascertained is excessive or that he is not chargeable with the provisional tax, the provisional tax so ascertained shall be the provisional tax payable by the taxpayer in respect of the income of the income year, and he shall be liable, or deemed to have been liable, to pay the provisional tax so ascertained in the manner and at the time or times (whether before or after the provisional tax is so ascertained) specified in a notice given to him by the Commissioner under subsection two of this section, having regard to the manner and time or times of payment and the amounts of the instalments (if any) that would be applicable if the taxpayer had furnished an annual return within the time fixed therefor under section fourteen of the principal Act disclosing an amount of taxable income equal to the Commissioner’s estimate of the provisional income.”

(3) Section forty-five of the Income Tax Assessment Act 1957 is hereby further amended by omitting from subsection two the words "as estimated by the taxpayer", and substituting the words "as required to be estimated by the taxpayer under subsection one of this section".

**49. Amending provisions as to payment of provisional tax—**  
The Income Tax Assessment Act 1957 is hereby amended as follows:

- (a) By omitting from subsection one of section forty-six the words "as estimated by the taxpayer", and substituting the words "as required to be estimated by the taxpayer under subsection one of section forty-five of this Act":
- (b) By omitting from subsection two of section forty-six the words "so estimated", and substituting the words "so required to be estimated":
- (c) By omitting from subsection two of section forty-seven the words "as estimated by the taxpayer", and substituting the words "as required to be estimated by the taxpayer under subsection one of section forty-five of this Act".

**50. Interim returns—**(1) The principal Act is hereby amended by repealing section forty-eight, and substituting the following section:

"48. (1) The provisions of subsections two to four of this section shall apply in every case where a provisional taxpayer is liable in an income year to furnish a return of the income derived by him in the preceding year (in this section referred to as the required return) and to pay instalments of provisional tax in respect of the income of the income year, and—

"(a) He is not required under section fourteen of the principal Act to furnish, and does not furnish, the required return by the due date for payment of the first instalment of the provisional tax; or

"(b) His accounting year ends with any day between the thirtieth day of March and the first day of July and his income for the preceding year consisted exclusively or principally of income derived otherwise than from source deduction payments, and either he is not required under section fourteen of the principal Act to furnish, and does not furnish, the required return by the due date for payment of the first instalment of the provisional tax or it has not been practicable to prepare, by the due

Rev. 1961  
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date by which he is required under section fourteen of the principal Act to furnish the required return, such accounts as may be necessary to show that income.

“(2) The taxpayer—

“(a) Not later than the due date for payment of the first instalment of the provisional tax, or within such further period as the Commissioner in his discretion may allow in any case or class of cases, shall furnish a return marked ‘Interim’ in the prescribed form showing the provisional income of the taxpayer for the preceding year and the amount of the provisional tax which he was liable to pay in respect of his income for that year; and

“(b) On the due date for payment of every instalment of the provisional tax in respect of the income of the income year until the required return is furnished, shall pay an instalment of the provisional tax, each such instalment being one-third of the amount of the provisional tax which he was liable to pay in respect of his income for the preceding year.

“(3) If, in the case of a taxpayer to whom paragraph (b) of subsection one of this section applies, an interim return is furnished within the time prescribed in paragraph (a) of subsection two of this section, and the instalment of provisional tax payable on the seventh day of June in the income year in accordance with subsection two of this section is paid not later than one month after that date, the time for furnishing the required return shall be deemed to be extended to the first day of September in the income year:

“Provided that, if the taxpayer is unable to furnish the required return within the extended time fixed under this subsection, the Commissioner, upon application in that behalf made in writing within that extended time, may further extend the time for furnishing the required return to such date as the Commissioner in his discretion thinks proper in the circumstances. Every such application shall state fully the reasons for making the application.

“(4) Subject to the foregoing provisions of this section, the required return shall be furnished in accordance with section fourteen of the principal Act, and all instalments of the provisional tax in respect of the income of the income year shall be ascertained and payable in accordance with the provisions of sections forty-four to forty-seven of this Act.”

(2) This section shall apply with respect to the provisional tax payable in respect of the income of the income year commencing on the first day of April, nineteen hundred and fifty-nine, and of every subsequent year.

**51. Amending provisions as to payment of estimated final tax—**(1) Section fifty-four of the Income Tax Assessment Act 1957 is hereby amended by omitting from subsection one the words “taxpayer who is liable to pay provisional tax”, and substituting the words “provisional taxpayer”.

(2) Section fifty-four of the Income Tax Assessment Act 1957 is hereby further amended by repealing subsection two, and substituting the following subsection:

“(2) The amount of income tax as so required to be estimated or, as the case may be, any amount by which that income tax is in excess of the total of any provisional tax that became payable in respect of the income and of any tax deductions that were required to be made from source deduction payments included in the income (the first-mentioned amount or the excess, as the case may be, being hereinafter referred to as the estimated final tax) shall be due and payable by the taxpayer to the Commissioner on the last day on which the taxpayer is required to furnish the return under section fourteen of the principal Act or, as the case may be, to furnish the required return under section forty-eight of this Act.”

**52. Amending provisions as to assessment of final tax—**The Income Tax Assessment Act 1957 is hereby amended by repealing section fifty-six, and substituting the following section:

“56. (1) Subject to sections twenty-four and fifty-five of this Act, the amount of income tax for which a provisional taxpayer is liable in respect of the income derived by him in any income year shall be assessed under Part VI of the principal Act.

“(2) All income tax payable under any such assessment and not previously due and payable shall be due and payable on a date specified in that behalf in the notice of assessment given to the taxpayer, not being less than thirty days after the date of the notice.”

**53. Rebate of social security income tax for transitional income year—**(1) Section sixty-two of the Income Tax Assessment Act 1957 is hereby amended by inserting, after subsection two, the following subsections:

“(2A) In any case where, upon application for relief under this subsection made in writing to the Commissioner not later than the thirty-first day of March, nineteen hundred and fifty-nine, or within such further period as the Commissioner in his discretion may allow in any case or class of cases, a transitional taxpayer establishes to the satisfaction of the Commissioner the amount of the income other than salary or wages which was derived, or is deemed to have been derived, by the taxpayer during the income years that ended with the thirty-first day of March, nineteen hundred and thirty-one, and the thirty-first day of March, nineteen hundred and thirty-two, and in respect of which the emergency unemployment charge on that income imposed by the Unemployment Amendment Act 1931 was duly paid, and that the taxpayer has not had exercised in his favour the power conferred by subsection four of section four of the Finance Act (No. 3) 1940 to reduce the instalments of social security charge specified in that subsection, there shall be allowed in the assessment of the taxpayer for social security income tax under section sixty-one of this Act, in addition to the rebate allowed under subsection two of this section, a rebate of a sum equal to the smaller of the following two amounts:

“(a) An amount equal to the residue of the social security income tax assessed to the taxpayer under section sixty-one of this Act, after subtracting from the tax so assessed the amount of the rebate allowed under subsection two of this section:

“(b) An amount equal to the residue of the aggregate of the following two sums, after subtracting from that aggregate the sum of seven pounds ten shillings, namely:

“(i) A sum calculated at the rate of one penny for every sum of thirteen and one-third pence or part thereof of two-thirds of the amount of the aforesaid income other than salary or wages derived, or deemed to have been derived, by the taxpayer during the income year that ended with the thirty-first day of March, nineteen hundred and thirty-one:

“(ii) A sum calculated at the rate of one penny for every sum of thirteen and one-third pence or part thereof of one-third of the amount of the aforesaid income other than salary or wages derived, or deemed to have been derived, by the

taxpayer during the income year that ended with the thirty-first day of March, nineteen hundred and thirty-two.

“(2B) If any question is raised as to whether any taxpayer is entitled under subsection two A of this section to a rebate of any part of the social security income tax assessed to him under section sixty-one of this Act, or as to the amount of any such rebate, it shall be determined by the Commissioner.

“(2c) In any case where application is made under section two hundred and twenty-six of the principal Act by or on behalf of a transitional taxpayer or the executor or administrator of a deceased transitional taxpayer for relief from the payment of any social security income tax assessed under section sixty-one of this Act, upon the ground that the exaction of the full amount of the tax would entail serious hardship, the decision of the Commissioner thereon shall be deemed to be a determination made by the Commissioner under this subsection.

“(2D) Subsection two of section two hundred and twenty-six of the principal Act shall not apply to any remission or refund authorised by the Transitional Income Tax Appeal Authority to be made under that section with respect to social security income tax assessed under section sixty-one of this Act.”

(2) Section sixty-eight of the Income Tax Assessment Act 1957 is hereby amended by inserting in subsection one, before the words “section sixty-five”, the words “subsection two A or subsection two c of section sixty-two or”.

**54. Amending provisions as to remission of ordinary income tax payable by transitional taxpayers—**(1) Section sixty-five of the Income Tax Assessment Act 1957 is hereby amended by repealing subparagraph (iii) of paragraph (d) of subsection one, and substituting the following subparagraph:

“(iii) Satisfies the Commissioner that while so present he was the beneficial owner, either solely or partly (otherwise than as a shareholder of a company), of a business (not being a business temporarily in New Zealand), an investment, an interest in a trust or deceased person’s estate, or other like source of income from which he would have derived the income arising therefrom in New Zealand during the transitional income year or, as the case may be, his share of that income, without being present in New Zealand, and that he was so present for the

sole or principal purpose of inspecting, overseeing, or supervising that business, investment, interest, or other like source of income.”

(2) Section sixty-five of the Income Tax Assessment Act 1957 is hereby further amended by inserting in the proviso to paragraph (d) of subsection one, after the word “investment”, the word “interest”.

(3) This section shall be deemed to have come into force on the date of the passing of the Income Tax Assessment Act 1957.

**55. Amounts of tax deductions**—(1) The First Schedule to the Income Tax Assessment Act 1957 is hereby amended by omitting from clause seven the expression “3s. 6d.”, and substituting the expression “4s.”.

(2) The First Schedule to the Income Tax Assessment Act 1957 is hereby further amended as follows:

- (a) By omitting Appendix A, and substituting Appendix A in the Schedule to this Act:
- (b) By omitting Appendix B, and substituting Appendix B in the Schedule to this Act:
- (c) By omitting Appendix C, and substituting Appendix C in the Schedule to this Act.

(3) This section shall come into force on the first day of October, nineteen hundred and fifty-eight.

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Section 55 (2)

SCHEDULE

NEW APPENDICES TO FIRST SCHEDULE TO INCOME TAX ASSESSMENT ACT 1957

APPENDIX A

Tax Deductions from Payments for Weekly Pay Periods

| WEEKLY EARNINGS* (Ignore Pence) | AMOUNT TO BE DEDUCTED     |                | WEEKLY EARNINGS* (Ignore Pence) | AMOUNT TO BE DEDUCTED     |                | WEEKLY EARNINGS* (Ignore Pence) | AMOUNT TO BE DEDUCTED |       |                                   |                |
|---------------------------------|---------------------------|----------------|---------------------------------|---------------------------|----------------|---------------------------------|-----------------------|-------|-----------------------------------|----------------|
|                                 | All "S" and "M" Tax Codes | No Declaration |                                 | All "S" and "M" Tax Codes | No Declaration |                                 | 5                     | 5 1   | 5 2 to 5 10 and All "M" Tax Codes | No Declaration |
| £ s d                           | £ s d                     | £ s d          | £ s d                           | £ s d                     | £ s d          | £ s d                           | £ s d                 | £ s d | £ s d                             | £ s d          |
| 1 0                             |                           | 4              | 2 16 0                          | 1 2                       | 19 7           | 5 11 0                          | 5 3                   | 5 3   | 1 18 10                           |                |
| 2 0                             |                           | 8              | 2 17 0                          | 1 3                       | 19 11          | 5 12 0                          | 5 4                   | 5 4   | 1 19 2                            |                |
| 3 0                             |                           | 1 0            | 2 18 0                          | 1 4                       | 1 0 3          | 5 13 0                          | 5 5                   | 5 5   | 1 19 6                            |                |
| 4 0                             |                           | 1 4            | 2 19 0                          | 1 5                       | 1 0 7          | 5 14 0                          | 5 6                   | 5 6   | 1 19 10                           |                |
| 5 0                             |                           | 1 9            | 3 0 0                           | 1 6                       | 1 1 0          | 5 15 0                          | 5 7                   | 5 7   | 2 0 3                             |                |
| 6 0                             |                           | 2 1            | 3 1 0                           | 1 6                       | 1 1 4          | 5 16 0                          | 5 9                   | 5 8   | 2 0 7                             |                |
| 7 0                             |                           | 2 5            | 3 2 0                           | 1 7                       | 1 1 8          | 5 17 0                          | 6 0                   | 5 9   | 2 0 11                            |                |
| 8 0                             |                           | 2 9            | 3 3 0                           | 1 8                       | 1 2 0          | 5 18 0                          | 6 2                   | 5 10  | 2 1 3                             |                |
| 9 0                             |                           | 3 1            | 3 4 0                           | 1 9                       | 1 2 4          | 5 19 0                          | 6 5                   | 5 11  | 2 1 7                             |                |
| 10 0                            |                           | 3 6            | 3 5 0                           | 1 10                      | 1 2 9          | 6 0 0                           | 6 8                   | 6 0   | 2 2 0                             |                |
| 11 0                            |                           | 3 10           | 3 6 0                           | 1 11                      | 1 3 1          | 6 1 0                           | 6 10                  | 6 0   | 2 2 4                             |                |
| 12 0                            |                           | 4 2            | 3 7 0                           | 2 0                       | 1 3 5          | 6 2 0                           | 7 1                   | 6 1   | 2 2 8                             |                |
| 13 0                            |                           | 4 6            | 3 8 0                           | 2 1                       | 1 3 9          | 6 3 0                           | 7 3                   | 6 2   | 2 3 0                             |                |
| 14 0                            |                           | 4 10           | 3 9 0                           | 2 2                       | 1 4 1          | 6 4 0                           | 7 6                   | 6 3   | 2 3 4                             |                |
| 15 0                            |                           | 5 3            | 3 10 0                          | 2 3                       | 1 4 6          | 6 5 0                           | 7 9                   | 6 4   | 2 3 9                             |                |
| 16 0                            |                           | 5 7            | 3 11 0                          | 2 3                       | 1 4 10         | 6 6 0                           | 7 11                  | 6 5   | 2 4 1                             |                |
| 17 0                            |                           | 5 11           | 3 12 0                          | 2 4                       | 1 5 2          | 6 7 0                           | 8 2                   | 6 6   | 2 4 5                             |                |
| 18 0                            |                           | 6 3            | 3 13 0                          | 2 5                       | 1 5 6          | 6 8 0                           | 8 4                   | 6 7   | 2 4 9                             |                |
| 19 0                            |                           | 6 7            | 3 14 0                          | 2 6                       | 1 5 10         | 6 9 0                           | 8 7                   | 6 8   | 2 5 1                             |                |
| 1 0 0                           |                           | 7 0            | 3 15 0                          | 2 7                       | 1 6 3          | 6 10 0                          | 8 10                  | 6 9   | 2 5 6                             |                |
| 1 1 0                           |                           | 7 4            | 3 16 0                          | 2 8                       | 1 6 7          | 6 11 0                          | 9 0                   | 6 9   | 2 5 10                            |                |
| 1 2 0                           |                           | 7 8            | 3 17 0                          | 2 9                       | 1 6 11         | 6 12 0                          | 9 3                   | 6 10  | 2 6 2                             |                |
| 1 3 0                           |                           | 8 0            | 3 18 0                          | 2 10                      | 1 7 3          | 6 13 0                          | 9 5                   | 6 11  | 2 6 6                             |                |
| 1 4 0                           |                           | 8 4            | 3 19 0                          | 2 11                      | 1 7 7          | 6 14 0                          | 9 8                   | 7 0   | 2 6 10                            |                |
| 1 5 0                           |                           | 8 9            | 4 0 0                           | 3 0                       | 1 8 0          | 6 15 0                          | 9 11                  | 7 1   | 2 7 3                             |                |

1958, No. 5 Land and Income Tax Amendment (No. 2)

|        |     |       |        |      |         |        |       |       |      |         |
|--------|-----|-------|--------|------|---------|--------|-------|-------|------|---------|
| 1 6 0  |     | 9 1   | 4 1 0  | 3 0  | 1 8 4   | 6 16 0 | 10 1  | 7 2   | 7 2  | 2 7 7   |
| 1 7 0  |     | 9 5   | 4 2 0  | 3 1  | 1 8 8   | 6 17 0 | 10 4  | 7 3   | 7 3  | 2 7 11  |
| 1 8 0  |     | 9 9   | 4 3 0  | 3 2  | 1 9 0   | 6 18 0 | 10 6  | 7 4   | 7 4  | 2 8 3   |
| 1 9 0  |     | 10 1  | 4 4 0  | 3 3  | 1 9 4   | 6 19 0 | 10 9  | 7 5   | 7 5  | 2 8 7   |
| 1 10 0 |     | 10 6  | 4 5 0  | 3 4  | 1 9 9   | 7 0 0  | 11 0  | 7 6   | 7 6  | 2 9 0   |
| 1 11 0 |     | 10 10 | 4 6 0  | 3 5  | 1 10 1  | 7 1 0  | 11 2  | 7 6   | 7 6  | 2 9 4   |
| 1 12 0 |     | 11 2  | 4 7 0  | 3 6  | 1 10 5  | 7 2 0  | 11 5  | 7 7   | 7 7  | 2 9 8   |
| 1 13 0 |     | 11 6  | 4 8 0  | 3 7  | 1 10 9  | 7 3 0  | 11 7  | 7 8   | 7 8  | 2 10 0  |
| 1 14 0 |     | 11 10 | 4 9 0  | 3 8  | 1 11 1  | 7 4 0  | 11 10 | 7 9   | 7 9  | 2 10 4  |
| 1 15 0 |     | 12 3  | 4 10 0 | 3 9  | 1 11 6  | 7 5 0  | 12 1  | 7 11  | 7 11 | 2 10 9  |
| 1 16 0 |     | 12 7  | 4 11 0 | 3 9  | 1 11 10 | 7 6 0  | 12 3  | 8 2   | 7 11 | 2 11 1  |
| 1 17 0 |     | 12 11 | 4 12 0 | 3 10 | 1 12 2  | 7 7 0  | 12 6  | 8 5   | 8 0  | 2 11 5  |
| 1 18 0 |     | 13 3  | 4 13 0 | 3 11 | 1 12 6  | 7 8 0  | 12 8  | 8 7   | 8 1  | 2 11 9  |
| 1 19 0 |     | 13 7  | 4 14 0 | 4 0  | 1 12 10 | 7 9 0  | 12 11 | 8 10  | 8 2  | 2 12 1  |
| 2 0 0  |     | 14 0  | 4 15 0 | 4 1  | 1 13 3  | 7 10 0 | 13 2  | 9 1   | 8 3  | 2 12 6  |
| 2 1 0  |     | 14 4  | 4 16 0 | 4 2  | 1 13 7  | 7 11 0 | 13 4  | 9 3   | 8 3  | 2 12 10 |
| 2 2 0  | 1   | 14 8  | 4 17 0 | 4 3  | 1 13 11 | 7 12 0 | 13 7  | 9 6   | 8 4  | 2 13 2  |
| 2 3 0  | 2   | 15 0  | 4 18 0 | 4 4  | 1 14 3  | 7 13 0 | 13 9  | 9 8   | 8 5  | 2 13 6  |
| 2 4 0  | 3   | 15 4  | 4 19 0 | 4 5  | 1 14 7  | 7 14 0 | 14 0  | 9 11  | 8 6  | 2 13 10 |
| 2 5 0  | 4   | 15 9  | 5 0 0  | 4 6  | 1 15 0  | 7 15 0 | 14 3  | 10 1  | 8 7  | 2 14 3  |
| 2 6 0  | 5   | 16 1  | 5 1 0  | 4 6  | 1 15 4  | 7 16 0 | 14 5  | 10 4  | 8 8  | 2 14 7  |
| 2 7 0  | 6   | 16 5  | 5 2 0  | 4 7  | 1 15 8  | 7 17 0 | 14 8  | 10 7  | 8 9  | 2 14 11 |
| 2 8 0  | 7   | 16 9  | 5 3 0  | 4 8  | 1 16 0  | 7 18 0 | 14 10 | 10 9  | 8 10 | 2 15 3  |
| 2 9 0  | 8   | 17 1  | 5 4 0  | 4 9  | 1 16 4  | 7 19 0 | 15 2  | 11 0  | 8 11 | 2 15 7  |
| 2 10 0 | 9   | 17 6  | 5 5 0  | 4 10 | 1 16 9  | 8 0 0  | 15 5  | 11 3  | 9 0  | 2 16 0  |
| 2 11 0 | 9   | 17 10 | 5 6 0  | 4 11 | 1 17 1  | 8 1 0  | 15 7  | 11 5  | 9 0  | 2 16 4  |
| 2 12 0 | 10  | 18 2  | 5 7 0  | 5 0  | 1 17 5  | 8 2 0  | 15 10 | 11 8  | 9 1  | 2 16 8  |
| 2 13 0 | 11  | 18 6  | 5 8 0  | 5 1  | 1 17 9  | 8 3 0  | 16 1  | 11 10 | 9 2  | 2 17 0  |
| 2 14 0 | 1 0 | 18 10 | 5 9 0  | 5 2  | 1 18 1  | 8 4 0  | 16 4  | 12 1  | 9 3  | 2 17 4  |
| 2 15 0 | 1 1 | 19 3  | 5 10 0 | 5 3  | 1 18 6  | 8 5 0  | 16 7  | 12 3  | 9 4  | 2 17 9  |

\* Include value of allowances—e.g. board and lodging.





AO 58

|         |        |        |       |       |       |       |       |       |       |       |       |       |       |         |
|---------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|---------|
| 9 11 0  | 1 2 6  | 18 0   | 13 10 | 11 3  | 11 3  | 11 3  | 11 3  | 11 3  | 11 3  | 11 3  | 11 3  | 11 3  | 11 3  | 3 6 10  |
| 9 12 0  | 1 2 9  | 18 4   | 14 1  | 11 4  | 11 4  | 11 4  | 11 4  | 11 4  | 11 4  | 11 4  | 11 4  | 11 4  | 11 4  | 3 7 2 6 |
| 9 13 0  | 1 2 11 | 18 6   | 14 4  | 11 5  | 11 5  | 11 5  | 11 5  | 11 5  | 11 5  | 11 5  | 11 5  | 11 5  | 11 5  | 3 7 6   |
| 9 14 0  | 1 3 3  | 18 9   | 14 5  | 11 6  | 11 6  | 11 6  | 11 6  | 11 6  | 11 6  | 11 6  | 11 6  | 11 6  | 11 6  | 3 7 10  |
| 9 15 0  | 1 3 6  | 18 11  | 14 8  | 11 7  | 11 7  | 11 7  | 11 7  | 11 7  | 11 7  | 11 7  | 11 7  | 11 7  | 11 7  | 3 8 3   |
| 9 16 0  | 1 3 7  | 19 2   | 14 11 | 11 8  | 11 8  | 11 8  | 11 8  | 11 8  | 11 8  | 11 8  | 11 8  | 11 8  | 11 8  | 3 8 7   |
| 9 17 0  | 1 3 11 | 19 5   | 15 2  | 11 9  | 11 9  | 11 9  | 11 9  | 11 9  | 11 9  | 11 9  | 11 9  | 11 9  | 11 9  | 3 8 11  |
| 9 18 0  | 1 4 1  | 19 7   | 15 4  | 11 10 | 11 10 | 11 10 | 11 10 | 11 10 | 11 10 | 11 10 | 11 10 | 11 10 | 11 10 | 3 9 3   |
| 9 19 0  | 1 4 5  | 19 10  | 15 7  | 11 11 | 11 11 | 11 11 | 11 11 | 11 11 | 11 11 | 11 11 | 11 11 | 11 11 | 11 11 | 3 9 7   |
| 10 0 0  | 1 4 8  | 0 1    | 15 10 | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 3 10 0  |
| 10 1 0  | 1 4 10 | 1 0 4  | 16 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 3 10 4  |
| 10 2 0  | 1 5 2  | 1 0 7  | 16 3  | 12 1  | 12 1  | 12 1  | 12 1  | 12 1  | 12 1  | 12 1  | 12 1  | 12 1  | 12 1  | 3 10 8  |
| 10 3 0  | 1 5 4  | 1 0 9  | 16 6  | 12 4  | 12 2  | 12 2  | 12 2  | 12 2  | 12 2  | 12 2  | 12 2  | 12 2  | 12 2  | 3 11 0  |
| 10 4 0  | 1 5 8  | 1 1 1  | 16 7  | 12 7  | 12 3  | 12 3  | 12 3  | 12 3  | 12 3  | 12 3  | 12 3  | 12 3  | 12 3  | 3 11 4  |
| 10 5 0  | 1 5 11 | 1 1 3  | 16 10 | 12 10 | 12 4  | 12 4  | 12 4  | 12 4  | 12 4  | 12 4  | 12 4  | 12 4  | 12 4  | 3 11 9  |
| 10 6 0  | 1 6 0  | 1 1 5  | 17 1  | 13 0  | 12 5  | 12 5  | 12 5  | 12 5  | 12 5  | 12 5  | 12 5  | 12 5  | 12 5  | 3 12 1  |
| 10 7 0  | 1 6 4  | 1 1 8  | 17 4  | 13 3  | 12 6  | 12 6  | 12 6  | 12 6  | 12 6  | 12 6  | 12 6  | 12 6  | 12 6  | 3 12 5  |
| 10 8 0  | 1 6 6  | 1 1 11 | 17 6  | 13 5  | 12 7  | 12 7  | 12 7  | 12 7  | 12 7  | 12 7  | 12 7  | 12 7  | 12 7  | 3 12 9  |
| 10 9 0  | 1 6 10 | 1 2 2  | 17 9  | 13 8  | 12 8  | 12 8  | 12 8  | 12 8  | 12 8  | 12 8  | 12 8  | 12 8  | 12 8  | 3 13 1  |
| 10 10 0 | 1 7 1  | 1 2 5  | 18 0  | 13 11 | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 3 13 6  |
| 10 11 0 | 1 7 3  | 1 2 7  | 18 2  | 14 1  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 3 13 10 |
| 10 12 0 | 1 7 7  | 1 2 11 | 18 5  | 14 3  | 12 10 | 12 10 | 12 10 | 12 10 | 12 10 | 12 10 | 12 10 | 12 10 | 12 10 | 3 14 2  |
| 10 13 0 | 1 7 9  | 1 3 1  | 18 8  | 14 6  | 12 11 | 12 11 | 12 11 | 12 11 | 12 11 | 12 11 | 12 11 | 12 11 | 12 11 | 3 14 6  |
| 10 14 0 | 1 8 1  | 1 3 4  | 18 10 | 14 9  | 13 0  | 13 0  | 13 0  | 13 0  | 13 0  | 13 0  | 13 0  | 13 0  | 13 0  | 3 14 10 |
| 10 15 0 | 1 8 4  | 1 3 6  | 19 1  | 15 0  | 13 1  | 13 1  | 13 1  | 13 1  | 13 1  | 13 1  | 13 1  | 13 1  | 13 1  | 3 15 3  |
| 10 16 0 | 1 8 5  | 1 3 9  | 19 3  | 15 2  | 13 2  | 13 2  | 13 2  | 13 2  | 13 2  | 13 2  | 13 2  | 13 2  | 13 2  | 3 15 7  |
| 10 17 0 | 1 8 9  | 1 4 0  | 19 7  | 15 5  | 13 3  | 13 3  | 13 3  | 13 3  | 13 3  | 13 3  | 13 3  | 13 3  | 13 3  | 3 15 11 |
| 10 18 0 | 1 8 11 | 1 4 2  | 19 9  | 15 7  | 13 4  | 13 4  | 13 4  | 13 4  | 13 4  | 13 4  | 13 4  | 13 4  | 13 4  | 3 16 3  |
| 10 19 0 | 1 9 3  | 1 4 5  | 1 0 0 | 15 10 | 13 5  | 13 5  | 13 5  | 13 5  | 13 5  | 13 5  | 13 5  | 13 5  | 13 5  | 3 16 7  |
| 11 0 0  | 1 9 6  | 1 4 8  | 1 0 3 | 16 1  | 13 6  | 13 6  | 13 6  | 13 6  | 13 6  | 13 6  | 13 6  | 13 6  | 13 6  | 3 17 0  |

\* Include value of allowances—e.g., board and lodging.

SCHEDULE—continued  
APPENDIX A—continued

| WEEKLY*<br>EARNINGS<br>(Ignore<br>Pence) | AMOUNT TO BE DEDUCTED—NO DECLARATION AND "S" TAX CODES |         |         |         |         |         |         |         |         |         |         |         | No<br>Declaration |         |         |         |
|--|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------------------|---------|---------|---------|
|  | S  | S1      | S2      | S3      | S4      | S5      | S6      | S7      | S8      | S9      | S10     |         |                   |         |         |         |
| £ s. d.                                  | £ s. d.  | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d.           | £ s. d. | £ s. d. | £ s. d. |
| 11 1 0                                   | 1 9 8  | 1 4 11  | 1 0 6   | 16 3    | 13 6    | 13 6    | 13 6    | 13 6    | 13 6    | 13 6    | 13 6    | 13 6    | 13 6              | 3 17 4  | 3 17 8  |         |
| 11 2 0                                   | 1 10 0   | 1 5 2   | 1 0 9   | 16 5    | 13 7    | 13 7    | 13 7    | 13 7    | 13 7    | 13 7    | 13 7    | 13 7    | 13 7              | 3 17 8  | 3 18 0  |         |
| 11 3 0                                   | 1 10 2   | 1 5 5   | 1 0 11  | 16 8    | 13 8    | 13 8    | 13 8    | 13 8    | 13 8    | 13 8    | 13 8    | 13 8    | 13 8              | 3 18 0  | 3 18 4  |         |
| 11 4 0                                   | 1 10 6   | 1 5 8   | 1 1 1   | 16 11   | 13 9    | 13 9    | 13 9    | 13 9    | 13 9    | 13 9    | 13 9    | 13 9    | 13 9              | 3 18 4  | 3 18 9  |         |
| 11 5 0                                   | 1 10 9   | 1 5 10  | 1 1 4   | 17 2    | 13 10   | 13 10   | 13 10   | 13 10   | 13 10   | 13 10   | 13 10   | 13 10   | 13 10             | 3 18 9  |         |         |
| 11 6 0                                   | 1 10 10  | 1 6 1   | 1 1 7   | 17 4    | 13 11   | 13 11   | 13 11   | 13 11   | 13 11   | 13 11   | 13 11   | 13 11   | 13 11             | 3 19 1  | 3 19 5  |         |
| 11 7 0                                   | 1 11 2   | 1 6 4   | 1 1 10  | 17 7    | 14 0    | 14 0    | 14 0    | 14 0    | 14 0    | 14 0    | 14 0    | 14 0    | 14 0              | 3 19 5  | 3 19 9  |         |
| 11 8 0                                   | 1 11 4   | 1 6 7   | 1 2 0   | 17 9    | 14 1    | 14 1    | 14 1    | 14 1    | 14 1    | 14 1    | 14 1    | 14 1    | 14 1              | 4 0 1   | 4 0 6   |         |
| 11 9 0                                   | 1 11 8   | 1 6 10  | 1 2 4   | 18 0    | 14 2    | 14 2    | 14 2    | 14 2    | 14 2    | 14 2    | 14 2    | 14 2    | 14 2              | 4 0 1   | 4 0 6   |         |
| 11 10 0                                  | 1 11 11  | 1 7 1   | 1 2 7   | 18 3    | 14 3    | 14 3    | 14 3    | 14 3    | 14 3    | 14 3    | 14 3    | 14 3    | 14 3              | 4 0 6   |         |         |
| 11 11 0                                  | 1 12 1   | 1 7 4   | 1 2 9   | 18 5    | 14 3    | 14 3    | 14 3    | 14 3    | 14 3    | 14 3    | 14 3    | 14 3    | 14 3              | 4 0 10  | 4 0 12  |         |
| 11 12 0                                  | 1 12 5   | 1 7 7   | 1 3 0   | 18 7    | 14 4    | 14 4    | 14 4    | 14 4    | 14 4    | 14 4    | 14 4    | 14 4    | 14 4              | 4 1 6   | 4 1 10  |         |
| 11 13 0                                  | 1 12 8   | 1 7 10  | 1 3 3   | 18 10   | 14 5    | 14 5    | 14 5    | 14 5    | 14 5    | 14 5    | 14 5    | 14 5    | 14 5              | 4 1 10  | 4 1 16  |         |
| 11 14 0                                  | 1 12 11  | 1 8 1   | 1 3 5   | 19 1    | 15 0    | 14 6    | 14 6    | 14 6    | 14 6    | 14 6    | 14 6    | 14 6    | 14 6              | 4 1 16  | 4 1 20  |         |
| 11 15 0                                  | 1 13 3   | 1 8 3   | 1 3 8   | 19 4    | 15 3    | 14 7    | 14 7    | 14 7    | 14 7    | 14 7    | 14 7    | 14 7    | 14 7              | 4 2 3   | 4 2 7   |         |
| 11 16 0                                  | 1 13 4   | 1 8 6   | 1 3 10  | 19 6    | 15 5    | 14 8    | 14 8    | 14 8    | 14 8    | 14 8    | 14 8    | 14 8    | 14 8              | 4 2 7   | 4 2 11  |         |
| 11 17 0                                  | 1 13 8   | 1 8 9   | 1 4 2   | 19 9    | 15 8    | 14 9    | 14 9    | 14 9    | 14 9    | 14 9    | 14 9    | 14 9    | 14 9              | 4 2 11  | 4 2 15  |         |
| 11 18 0                                  | 1 13 10  | 1 9 0   | 1 4 4   | 19 11   | 15 10   | 14 10   | 14 10   | 14 10   | 14 10   | 14 10   | 14 10   | 14 10   | 14 10             | 4 3 3   | 4 3 7   |         |
| 11 19 0                                  | 1 14 2   | 1 9 3   | 1 4 7   | 1 0 2   | 16 1    | 14 11   | 14 11   | 14 11   | 14 11   | 14 11   | 14 11   | 14 11   | 14 11             | 4 3 7   | 4 4 0   |         |
| 12 0 0                                   | 1 14 5   | 1 9 6   | 1 4 10  | 1 0 5   | 16 4    | 15 0    | 15 0    | 15 0    | 15 0    | 15 0    | 15 0    | 15 0    | 15 0              | 4 4 0   | 4 4 4   |         |
| 12 1 0                                   | 1 14 8   | 1 9 9   | 1 5 1   | 1 0 7   | 16 5    | 15 0    | 15 0    | 15 0    | 15 0    | 15 0    | 15 0    | 15 0    | 15 0              | 4 4 4   | 4 4 8   |         |
| 12 2 0                                   | 1 14 11  | 1 10 0  | 1 5 4   | 1 0 10  | 16 8    | 15 1    | 15 1    | 15 1    | 15 1    | 15 1    | 15 1    | 15 1    | 15 1              | 4 4 8   | 4 5 0   |         |
| 12 3 0                                   | 1 15 2   | 1 10 3  | 1 5 6   | 1 1 0   | 16 11   | 15 2    | 15 2    | 15 2    | 15 2    | 15 2    | 15 2    | 15 2    | 15 2              | 4 5 0   | 4 5 4   |         |
| 12 4 0                                   | 1 15 6   | 1 10 6  | 1 5 8   | 1 1 3   | 17 2    | 15 3    | 15 3    | 15 3    | 15 3    | 15 3    | 15 3    | 15 3    | 15 3              | 4 5 4   | 4 5 8   |         |
| 12 5 0                                   | 1 15 9   | 1 10 8  | 1 5 11  | 1 1 6   | 17 5    | 15 4    | 15 4    | 15 4    | 15 4    | 15 4    | 15 4    | 15 4    | 15 4              | 4 5 8   | 4 6 0   |         |

|         |         |         |         |        |        |       |       |       |       |       |       |       |       |         |
|---------|---------|---------|---------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|---------|
| 12 6 0  | 1 15 11 | 1 10 11 | 1 6 2   | 1 1 9  | 17 7   | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 4 6 1   |
| 12 7 0  | 1 16 2  | 1 11 2  | 1 6 5   | 1 2 0  | 17 10  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 4 6 5   |
| 12 8 0  | 1 16 5  | 1 11 5  | 1 6 7   | 1 2 2  | 18 0   | 15 6  | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  | 4 6 9   |
| 12 9 0  | 1 16 8  | 1 11 8  | 1 6 11  | 1 2 5  | 18 3   | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 4 7 1   |
| 12 10 0 | 1 17 0  | 1 11 11 | 1 7 2   | 1 2 8  | 18 6   | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 4 7 6   |
| 12 11 0 | 1 17 2  | 1 12 2  | 1 7 4   | 1 2 11 | 18 7   | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 4 7 10  |
| 12 12 0 | 1 17 6  | 1 12 5  | 1 7 8   | 1 3 1  | 18 10  | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 4 8 2   |
| 12 13 0 | 1 17 9  | 1 12 8  | 1 7 10  | 1 3 3  | 19 1   | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 4 8 6   |
| 12 14 0 | 1 18 0  | 1 12 11 | 1 8 0   | 1 3 7  | 19 4   | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 4 8 10  |
| 12 15 0 | 1 18 4  | 1 13 1  | 1 8 4   | 1 3 10 | 19 7   | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 4 9 3   |
| 12 16 0 | 1 18 5  | 1 13 4  | 1 8 6   | 1 4 0  | 19 9   | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 4 9 7   |
| 12 17 0 | 1 18 9  | 1 13 7  | 1 8 10  | 1 4 3  | 1 0 0  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 4 9 11  |
| 12 18 0 | 1 18 11 | 1 13 10 | 1 9 0   | 1 4 6  | 1 0 2  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 4 10 3  |
| 12 19 0 | 1 19 3  | 1 14 1  | 1 9 3   | 1 4 9  | 1 0 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 4 10 7  |
| 13 0 0  | 1 19 6  | 1 14 4  | 1 9 7   | 1 5 0  | 1 0 8  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 4 11 0  |
| 13 1 0  | 1 19 9  | 1 14 7  | 1 9 9   | 1 5 2  | 1 0 9  | 16 8  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 4 11 4  |
| 13 2 0  | 2 0 0   | 1 14 10 | 1 10 1  | 1 5 5  | 1 1 0  | 16 11 | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  | 4 11 8  |
| 13 3 0  | 2 0 3   | 1 15 1  | 1 10 3  | 1 5 7  | 1 1 3  | 17 2  | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  | 4 12 0  |
| 13 4 0  | 2 0 7   | 1 15 5  | 1 10 5  | 1 5 10 | 1 1 6  | 17 5  | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  | 4 12 4  |
| 13 5 0  | 2 0 10  | 1 15 7  | 1 10 9  | 1 6 1  | 1 1 9  | 17 8  | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 | 4 12 9  |
| 13 6 0  | 2 1 0   | 1 15 10 | 1 10 11 | 1 6 4  | 1 1 11 | 17 10 | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 | 4 13 1  |
| 13 7 0  | 2 1 3   | 1 16 1  | 1 11 3  | 1 6 7  | 1 2 2  | 18 1  | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  | 4 13 5  |
| 13 8 0  | 2 1 6   | 1 16 4  | 1 11 5  | 1 6 9  | 1 2 4  | 18 3  | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  | 4 13 9  |
| 13 9 0  | 2 1 9   | 1 16 7  | 1 11 8  | 1 7 0  | 1 2 7  | 18 6  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  | 4 14 1  |
| 13 10 0 | 2 2 1   | 1 16 11 | 1 12 0  | 1 7 3  | 1 2 10 | 18 8  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 4 14 6  |
| 13 11 0 | 2 2 4   | 1 17 1  | 1 12 2  | 1 7 6  | 1 3 0  | 18 10 | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 4 14 10 |
| 13 12 0 | 2 2 7   | 1 17 5  | 1 12 6  | 1 7 8  | 1 3 3  | 19 1  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  | 4 15 2  |
| 13 13 0 | 2 2 10  | 1 17 8  | 1 12 8  | 1 7 10 | 1 3 5  | 19 4  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  | 4 15 6  |
| 13 14 0 | 2 3 2   | 1 17 11 | 1 12 10 | 1 8 2  | 1 3 8  | 19 7  | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  | 4 15 10 |
| 13 15 0 | 2 3 5   | 1 18 2  | 1 13 2  | 1 8 5  | 1 3 11 | 19 10 | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  | 4 16 3  |

\* Include value of allowances—e.g. board and lodging

SCHEDULE—continued  
APPENDIX A—continued

| WEEKLY-<br>EARNINGS<br>(Ignore<br>Pence) | AMOUNT TO BE DEDUCTED—NO DECLARATION AND "S" TAX CODES |    |    |    |    |    |    |    |    |    |    |    | No<br>Declaration |    |    |   |    |    |   |    |    |   |    |    |   |    |    |   |    |    |   |     |    |   |    |    |    |   |
|--|--|----|----|----|----|----|----|----|----|----|----|----|-------------------|----|----|---|----|----|---|----|----|---|----|----|---|----|----|---|----|----|---|-----|----|---|----|----|----|---|
|  | S  |    |    | S1 |    |    | S2 |    |    | S3 |    |    |                   | S4 |    |   | S5 |    |   | S6 |    |   | S7 |    |   | S8 |    |   | S9 |    |   | S10 |    |   |    |    |    |   |
|  | £  | s  | d  | £  | s  | d  | £  | s  | d  | £  | s  | d  |                   | £  | s  | d | £  | s  | d | £  | s  | d | £  | s  | d | £  | s  | d | £  | s  | d | £   | s  | d | £  | s  | d  | £ |
| 13 16 0                                  | 2  | 3  | 7  | 1  | 18 | 4  | 1  | 13 | 4  | 1  | 8  | 7  | 1                 | 4  | 2  | 1 | 0  | 0  | 1 | 7  | 8  | 1 | 7  | 8  | 1 | 7  | 8  | 1 | 7  | 8  | 1 | 7   | 8  | 4 | 16 | 7  |    |   |
| 13 17 0                                  | 2  | 3  | 11 | 1  | 18 | 8  | 1  | 13 | 8  | 1  | 8  | 10 | 1                 | 4  | 5  | 1 | 0  | 3  | 1 | 7  | 9  | 1 | 7  | 9  | 1 | 7  | 9  | 1 | 7  | 9  | 1 | 7   | 9  | 4 | 16 | 11 |    |   |
| 13 18 0                                  | 2  | 4  | 2  | 1  | 18 | 10 | 1  | 13 | 10 | 1  | 9  | 1  | 1                 | 4  | 7  | 1 | 0  | 5  | 1 | 7  | 10 | 1 | 7  | 10 | 1 | 7  | 10 | 1 | 7  | 10 | 1 | 7   | 10 | 4 | 17 | 3  |    |   |
| 13 19 0                                  | 2  | 4  | 5  | 1  | 19 | 2  | 1  | 14 | 1  | 1  | 9  | 4  | 1                 | 4  | 11 | 1 | 0  | 8  | 1 | 7  | 11 | 1 | 7  | 11 | 1 | 7  | 11 | 1 | 7  | 11 | 1 | 7   | 11 | 4 | 17 | 7  |    |   |
| 14 0 0                                   | 2  | 4  | 9  | 1  | 19 | 5  | 1  | 14 | 5  | 1  | 9  | 7  | 1                 | 5  | 2  | 1 | 0  | 10 | 1 | 7  | 11 | 1 | 7  | 11 | 1 | 7  | 11 | 1 | 7  | 11 | 1 | 7   | 11 | 4 | 18 | 0  |    |   |
| 14 1 0                                   | 2  | 5  | 0  | 1  | 19 | 8  | 1  | 14 | 7  | 1  | 9  | 10 | 1                 | 5  | 3  | 1 | 1  | 0  | 1 | 8  | 0  | 1 | 8  | 0  | 1 | 8  | 0  | 1 | 8  | 0  | 1 | 8   | 0  | 4 | 18 | 4  |    |   |
| 14 2 0                                   | 2  | 5  | 3  | 1  | 19 | 11 | 1  | 14 | 11 | 1  | 10 | 0  | 1                 | 5  | 6  | 1 | 1  | 3  | 1 | 8  | 1  | 1 | 8  | 1  | 1 | 8  | 1  | 1 | 8  | 1  | 1 | 8   | 1  | 1 | 8  | 4  | 18 | 8 |
| 14 3 0                                   | 2  | 5  | 6  | 2  | 0  | 2  | 1  | 15 | 1  | 1  | 10 | 3  | 1                 | 5  | 9  | 1 | 1  | 6  | 1 | 8  | 2  | 1 | 8  | 2  | 1 | 8  | 2  | 1 | 8  | 2  | 1 | 8   | 2  | 4 | 19 | 0  |    |   |
| 14 4 0                                   | 2  | 5  | 10 | 2  | 0  | 6  | 1  | 15 | 3  | 1  | 10 | 6  | 1                 | 6  | 0  | 1 | 1  | 9  | 1 | 8  | 3  | 1 | 8  | 3  | 1 | 8  | 3  | 1 | 8  | 3  | 1 | 8   | 3  | 4 | 19 | 4  |    |   |
| 14 5 0                                   | 2  | 6  | 1  | 2  | 0  | 8  | 1  | 15 | 7  | 1  | 10 | 9  | 1                 | 6  | 3  | 1 | 2  | 0  | 1 | 8  | 4  | 1 | 8  | 4  | 1 | 8  | 4  | 1 | 8  | 4  | 1 | 8   | 4  | 4 | 19 | 9  |    |   |
| 14 6 0                                   | 2  | 6  | 3  | 2  | 0  | 11 | 1  | 15 | 9  | 1  | 11 | 0  | 1                 | 6  | 5  | 1 | 2  | 2  | 1 | 8  | 5  | 1 | 8  | 5  | 1 | 8  | 5  | 1 | 8  | 5  | 1 | 8   | 5  | 5 | 0  | 1  |    |   |
| 14 7 0                                   | 2  | 6  | 7  | 2  | 1  | 2  | 1  | 16 | 1  | 1  | 11 | 3  | 1                 | 6  | 9  | 1 | 2  | 5  | 1 | 8  | 6  | 1 | 8  | 6  | 1 | 8  | 6  | 1 | 8  | 6  | 1 | 8   | 6  | 5 | 0  | 5  |    |   |
| 14 8 0                                   | 2  | 6  | 10 | 2  | 1  | 5  | 1  | 16 | 3  | 1  | 11 | 6  | 1                 | 6  | 11 | 1 | 2  | 7  | 1 | 8  | 7  | 1 | 8  | 7  | 1 | 8  | 7  | 1 | 8  | 7  | 1 | 8   | 7  | 5 | 0  | 9  |    |   |
| 14 9 0                                   | 2  | 7  | 1  | 2  | 1  | 8  | 1  | 16 | 6  | 1  | 11 | 9  | 1                 | 7  | 2  | 1 | 2  | 10 | 1 | 8  | 8  | 1 | 8  | 8  | 1 | 8  | 8  | 1 | 8  | 8  | 1 | 8   | 8  | 5 | 0  | 1  |    |   |
| 14 10 0                                  | 2  | 7  | 5  | 2  | 2  | 0  | 1  | 16 | 10 | 1  | 12 | 0  | 1                 | 7  | 5  | 1 | 3  | 0  | 1 | 8  | 11 | 1 | 8  | 11 | 1 | 8  | 11 | 1 | 8  | 11 | 1 | 8   | 11 | 5 | 1  | 6  |    |   |
| 14 11 0                                  | 2  | 7  | 8  | 2  | 2  | 2  | 1  | 17 | 1  | 1  | 12 | 3  | 1                 | 7  | 7  | 1 | 3  | 2  | 1 | 8  | 9  | 1 | 8  | 9  | 1 | 8  | 9  | 1 | 8  | 9  | 1 | 8   | 9  | 5 | 1  | 10 |    |   |
| 14 12 0                                  | 2  | 7  | 11 | 2  | 2  | 6  | 1  | 17 | 4  | 1  | 12 | 5  | 1                 | 7  | 10 | 1 | 3  | 5  | 1 | 8  | 10 | 1 | 8  | 10 | 1 | 8  | 10 | 1 | 8  | 10 | 1 | 8   | 10 | 5 | 2  | 2  |    |   |
| 14 13 0                                  | 2  | 8  | 2  | 2  | 2  | 9  | 1  | 17 | 7  | 1  | 12 | 8  | 1                 | 8  | 0  | 1 | 3  | 8  | 1 | 8  | 11 | 1 | 8  | 11 | 1 | 8  | 11 | 1 | 8  | 11 | 1 | 8   | 11 | 5 | 2  | 6  |    |   |
| 14 14 0                                  | 2  | 8  | 6  | 2  | 3  | 0  | 1  | 17 | 9  | 1  | 12 | 11 | 1                 | 8  | 3  | 1 | 3  | 11 | 1 | 8  | 10 | 1 | 8  | 10 | 1 | 8  | 10 | 1 | 8  | 10 | 1 | 8   | 10 | 5 | 2  | 10 |    |   |
| 14 15 0                                  | 2  | 8  | 9  | 2  | 3  | 3  | 1  | 18 | 1  | 1  | 13 | 2  | 1                 | 8  | 6  | 1 | 4  | 2  | 1 | 8  | 11 | 1 | 8  | 11 | 1 | 8  | 11 | 1 | 8  | 11 | 1 | 8   | 11 | 5 | 3  | 3  |    |   |
| 14 16 0                                  | 2  | 8  | 11 | 2  | 3  | 5  | 1  | 18 | 3  | 1  | 13 | 5  | 1                 | 8  | 9  | 1 | 4  | 4  | 1 | 8  | 12 | 1 | 8  | 12 | 1 | 8  | 12 | 1 | 8  | 12 | 1 | 8   | 12 | 5 | 3  | 7  |    |   |
| 14 17 0                                  | 2  | 9  | 3  | 2  | 3  | 9  | 1  | 18 | 7  | 1  | 13 | 8  | 1                 | 9  | 0  | 1 | 4  | 7  | 1 | 8  | 13 | 1 | 8  | 13 | 1 | 8  | 13 | 1 | 8  | 13 | 1 | 8   | 13 | 5 | 3  | 11 |    |   |
| 14 18 0                                  | 2  | 9  | 6  | 2  | 3  | 11 | 1  | 18 | 9  | 1  | 13 | 11 | 1                 | 9  | 2  | 1 | 4  | 9  | 1 | 8  | 14 | 1 | 8  | 14 | 1 | 8  | 14 | 1 | 8  | 14 | 1 | 8   | 14 | 5 | 4  | 3  |    |   |
| 14 19 0                                  | 2  | 9  | 9  | 2  | 4  | 3  | 1  | 19 | 1  | 1  | 14 | 2  | 1                 | 9  | 6  | 1 | 5  | 0  | 1 | 8  | 15 | 1 | 8  | 15 | 1 | 8  | 15 | 1 | 8  | 15 | 1 | 8   | 15 | 5 | 4  | 7  |    |   |
| 15 0 0                                   | 2  | 10 | 1  | 2  | 4  | 7  | 1  | 19 | 4  | 1  | 14 | 5  | 1                 | 9  | 9  | 1 | 5  | 2  | 1 | 8  | 16 | 1 | 8  | 16 | 1 | 8  | 16 | 1 | 8  | 16 | 1 | 8   | 16 | 5 | 5  | 0  |    |   |







SCHEDULE—continued  
APPENDIX A—continued

| WEEKLY EARNINGS<br>(Ignore Pence) | AMOUNT TO BE DEDUCTED—NO DECLARATION AND "S" TAX CODES |         |         |         |         |         |         |         |         |         |         |                |
|-----------------------------------|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------------|
|                                   | S  | S1      | S2      | S3      | S4      | S5      | S6      | S7      | S8      | S9      | S10     | No Declaration |
| £ s. d.                           | £ s. d.  | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d.        |
| 19 6 0                            | 3 15 8   | 3 8 2   | 3 2 2   | 2 16 4  | 2 10 10 | 2 5 8   | 2 0 9   | 1 16 1  | 1 11 7  | 1 7 5   | 1 5 11  | 6 15 1         |
| 19 7 0                            | 3 16 0   | 3 8 6   | 3 2 6   | 2 16 8  | 2 11 2  | 2 6 0   | 2 1 0   | 1 16 4  | 1 11 10 | 1 7 8   | 1 6 0   | 6 15 5         |
| 19 8 0                            | 3 16 3   | 3 8 9   | 3 2 8   | 2 16 11 | 2 11 5  | 2 6 2   | 2 1 3   | 1 16 5  | 1 12 0  | 1 7 11  | 1 6 1   | 6 15 9         |
| 19 9 0                            | 3 16 7   | 3 9 1   | 3 3 0   | 2 17 3  | 2 11 8  | 2 6 6   | 2 1 5   | 1 16 8  | 1 12 3  | 1 8 2   | 1 6 2   | 6 16 1         |
| 19 10 0                           | 3 17 0   | 3 9 5   | 3 3 4   | 2 17 6  | 2 12 0  | 2 6 8   | 2 1 8   | 1 16 11 | 1 12 6  | 1 8 5   | 1 6 9   | 6 16 6         |
| 19 11 0                           | 3 17 3   | 3 9 8   | 3 3 7   | 2 17 9  | 2 12 2  | 2 6 11  | 2 1 11  | 1 17 2  | 1 12 9  | 1 8 7   | 1 6 3   | 6 16 10        |
| 19 12 0                           | 3 17 7   | 3 10 0  | 3 3 11  | 2 18 0  | 2 12 5  | 2 7 2   | 2 2 2   | 1 17 5  | 1 13 0  | 1 8 10  | 1 6 4   | 6 17 2         |
| 19 13 0                           | 3 17 10  | 3 10 3  | 3 4 2   | 2 18 2  | 2 12 8  | 2 7 5   | 2 2 5   | 1 17 7  | 1 13 2  | 1 9 0   | 1 6 5   | 6 17 6         |
| 19 14 0                           | 3 18 2   | 3 10 7  | 3 4 5   | 2 18 6  | 2 13 0  | 2 7 9   | 2 2 8   | 1 17 11 | 1 13 5  | 1 9 3   | 1 6 6   | 6 17 10        |
| 19 15 0                           | 3 18 6   | 3 10 10 | 3 4 8   | 2 18 10 | 2 13 3  | 2 8 0   | 2 2 11  | 1 18 2  | 1 13 8  | 1 9 5   | 1 6 9   | 6 18 3         |
| 19 16 0                           | 3 18 9   | 3 11 1  | 3 4 11  | 2 19 1  | 2 13 6  | 2 8 3   | 2 3 2   | 1 18 4  | 1 13 11 | 1 9 7   | 1 6 8   | 6 18 7         |
| 19 17 0                           | 3 19 2   | 3 11 5  | 3 5 3   | 2 19 5  | 2 13 10 | 2 8 6   | 2 3 5   | 1 18 8  | 1 14 1  | 1 9 10  | 1 6 9   | 6 18 11        |
| 19 18 0                           | 3 19 5   | 3 11 8  | 3 5 6   | 2 19 7  | 2 14 1  | 2 8 9   | 2 3 8   | 1 18 9  | 1 14 3  | 1 10 1  | 1 6 10  | 6 19 3         |
| 19 19 0                           | 3 19 9   | 3 12 0  | 3 5 10  | 2 19 11 | 2 14 4  | 2 9 0   | 2 3 10  | 1 19 1  | 1 14 7  | 1 10 4  | 1 6 11  | 6 19 7         |
| 20 0 0                            | 4 0 1  | 3 12 4  | 3 6 2   | 3 0 3   | 2 14 8  | 2 9 3   | 2 4 1   | 1 19 4  | 1 14 10 | 1 10 7  | 1 7 0   | 7 0 0          |
| 20 1 0                            | 4 0 7  | 3 12 11 | 3 6 7   | 3 0 9   | 2 15 2  | 2 9 8   | 2 4 7   | 1 19 9  | 1 15 3  | 1 10 11 | 1 7 2   | 7 0 4          |
| 20 2 0                            | 4 1 1  | 3 13 6  | 3 7 2   | 3 1 4   | 2 15 8  | 2 10 2  | 2 5 0   | 2 0 3   | 1 15 8  | 1 11 4  | 1 7 5   | 7 0 8          |
| 20 3 0                            | 4 1 7  | 3 14 0  | 3 7 8   | 3 1 10  | 2 16 1  | 2 10 8  | 2 5 6   | 2 0 7   | 1 16 1  | 1 11 8  | 1 7 8   | 7 1 0          |
| 20 4 0                            | 4 2 2  | 3 14 7  | 3 8 3   | 3 2 3   | 2 16 8  | 2 11 1  | 2 5 11  | 2 1 1   | 1 16 6  | 1 12 1  | 1 7 11  | 7 1 4          |
| 20 5 0                            | 4 2 8  | 3 15 2  | 3 8 10  | 3 2 10  | 2 17 1  | 2 11 8  | 2 6 5   | 2 1 6   | 1 16 11 | 1 12 6  | 1 8 3   | 7 1 9          |
| 20 6 0                            | 4 3 2  | 3 15 8  | 3 9 4   | 3 3 4   | 2 17 7  | 2 12 0  | 2 6 10  | 2 1 11  | 1 17 3  | 1 12 10 | 1 8 7   | 7 2 1          |
| 20 7 0                            | 4 3 8  | 3 16 3  | 3 9 11  | 3 3 11  | 2 18 2  | 2 12 7  | 2 7 4   | 2 2 5   | 1 17 9  | 1 13 3  | 1 9 0   | 7 2 5          |
| 20 8 0                            | 4 4 2  | 3 16 9  | 3 10 5  | 3 4 4   | 2 18 7  | 2 12 12 | 2 7 8   | 2 2 9   | 1 18 1  | 1 13 8  | 1 9 5   | 7 2 9          |
| 20 9 0                            | 4 4 8  | 3 17 4  | 3 11 0  | 3 4 11  | 2 19 1  | 2 13 6  | 2 8 3   | 2 3 3   | 1 18 6  | 1 14 1  | 1 9 10  | 7 3 1          |
| 20 10 0                           | 4 5 3  | 3 17 11 | 3 11 6  | 3 5 6   | 2 19 7  | 2 13 11 | 2 8 8   | 2 3 8   | 1 18 11 | 1 14 5  | 1 10 2  | 7 3 6          |



1958, No. 5 Land and Income Tax Amendment (No. 2)

|    |    |   |   |    |    |   |    |    |   |    |    |   |   |    |    |   |    |    |    |    |    |   |   |   |   |    |   |    |    |    |    |    |    |    |    |
|----|----|---|---|----|----|---|----|----|---|----|----|---|---|----|----|---|----|----|----|----|----|---|---|---|---|----|---|----|----|----|----|----|----|----|----|
| 20 | 11 | 0 | 4 | 5  | 9  | 3 | 18 | 5  | 3 | 12 | 0  | 3 | 5 | 11 | 3  | 0 | 1  | 2  | 14 | 5  | 2  | 2 | 4 | 1 | 1 | 19 | 4 | 1  | 1  | 10 | 6  | 7  | 10 |    |    |
| 20 | 12 | 0 | 4 | 6  | 3  | 3 | 19 | 0  | 3 | 12 | 7  | 3 | 3 | 6  | 5  | 3 | 0  | 7  | 2  | 14 | 10 | 2 | 2 | 4 | 4 | 1  | 1 | 19 | 9  | 1  | 1  | 10 | 6  | 7  | 10 |
| 20 | 13 | 0 | 4 | 6  | 9  | 3 | 19 | 6  | 3 | 13 | 1  | 3 | 3 | 6  | 11 | 3 | 1  | 0  | 2  | 15 | 4  | 2 | 2 | 4 | 4 | 1  | 1 | 15 | 6  | 1  | 1  | 10 | 3  | 7  | 10 |
| 20 | 14 | 0 | 4 | 7  | 3  | 4 | 0  | 1  | 3 | 13 | 8  | 3 | 3 | 7  | 6  | 3 | 1  | 7  | 2  | 15 | 10 | 2 | 2 | 5 | 5 | 5  | 0 | 1  | 1  | 1  | 1  | 11 | 8  | 7  | 10 |
| 20 | 15 | 0 | 4 | 7  | 9  | 4 | 0  | 8  | 3 | 14 | 3  | 3 | 3 | 8  | 1  | 3 | 2  | 0  | 16 | 4  | 2  | 2 | 5 | 5 | 5 | 0  | 0 | 1  | 1  | 1  | 1  | 12 | 0  | 7  | 10 |
| 20 | 16 | 0 | 4 | 8  | 3  | 4 | 1  | 2  | 3 | 14 | 9  | 3 | 3 | 8  | 6  | 3 | 2  | 6  | 16 | 9  | 2  | 2 | 6 | 6 | 3 | 2  | 1 | 1  | 1  | 1  | 12 | 4  | 7  | 10 |    |
| 20 | 17 | 0 | 4 | 8  | 10 | 4 | 1  | 9  | 3 | 15 | 4  | 3 | 3 | 9  | 1  | 3 | 3  | 1  | 17 | 4  | 2  | 2 | 6 | 6 | 9 | 1  | 1 | 1  | 1  | 1  | 12 | 9  | 7  | 10 |    |
| 20 | 18 | 0 | 4 | 9  | 4  | 4 | 2  | 4  | 3 | 15 | 10 | 3 | 3 | 9  | 6  | 3 | 3  | 6  | 17 | 8  | 3  | 2 | 7 | 7 | 7 | 2  | 1 | 1  | 1  | 1  | 13 | 2  | 7  | 10 |    |
| 20 | 19 | 0 | 4 | 9  | 10 | 4 | 2  | 11 | 3 | 16 | 5  | 3 | 3 | 10 | 1  | 3 | 4  | 0  | 18 | 3  | 2  | 2 | 7 | 7 | 7 | 2  | 1 | 1  | 1  | 1  | 13 | 7  | 7  | 10 |    |
| 21 | 0  | 0 | 4 | 10 | 4  | 4 | 3  | 6  | 3 | 16 | 11 | 3 | 3 | 10 | 7  | 3 | 4  | 6  | 18 | 9  | 2  | 2 | 7 | 8 | 8 | 3  | 1 | 1  | 1  | 1  | 13 | 11 | 7  | 10 |    |
| 21 | 1  | 0 | 4 | 10 | 7  | 4 | 3  | 9  | 3 | 17 | 2  | 3 | 3 | 10 | 10 | 3 | 4  | 9  | 18 | 11 | 2  | 2 | 7 | 8 | 8 | 2  | 2 | 3  | 2  | 1  | 14 | 1  | 7  | 10 |    |
| 21 | 2  | 0 | 4 | 10 | 11 | 4 | 4  | 1  | 3 | 17 | 6  | 3 | 3 | 11 | 2  | 3 | 5  | 0  | 19 | 3  | 3  | 2 | 7 | 7 | 7 | 2  | 1 | 1  | 1  | 1  | 14 | 4  | 7  | 10 |    |
| 21 | 3  | 0 | 4 | 11 | 2  | 4 | 4  | 4  | 3 | 17 | 9  | 3 | 3 | 11 | 5  | 3 | 5  | 3  | 19 | 6  | 2  | 2 | 7 | 7 | 7 | 2  | 1 | 1  | 1  | 1  | 14 | 6  | 7  | 10 |    |
| 21 | 4  | 0 | 4 | 11 | 7  | 4 | 4  | 8  | 3 | 18 | 1  | 3 | 3 | 11 | 8  | 3 | 5  | 7  | 19 | 10 | 3  | 2 | 7 | 7 | 7 | 2  | 1 | 1  | 1  | 1  | 14 | 9  | 7  | 10 |    |
| 21 | 5  | 0 | 4 | 11 | 11 | 4 | 5  | 1  | 3 | 18 | 5  | 3 | 3 | 12 | 0  | 3 | 5  | 11 | 19 | 10 | 3  | 2 | 7 | 7 | 7 | 2  | 1 | 1  | 1  | 1  | 15 | 0  | 7  | 10 |    |
| 21 | 6  | 0 | 4 | 12 | 2  | 4 | 5  | 4  | 3 | 18 | 8  | 3 | 3 | 12 | 3  | 3 | 6  | 2  | 0  | 4  | 2  | 2 | 7 | 7 | 7 | 2  | 2 | 4  | 5  | 1  | 15 | 2  | 7  | 10 |    |
| 21 | 7  | 0 | 4 | 12 | 7  | 4 | 5  | 8  | 3 | 19 | 0  | 3 | 3 | 12 | 7  | 3 | 6  | 5  | 0  | 8  | 3  | 2 | 7 | 7 | 7 | 2  | 2 | 4  | 8  | 1  | 15 | 5  | 7  | 10 |    |
| 21 | 8  | 0 | 4 | 12 | 10 | 4 | 5  | 11 | 3 | 19 | 3  | 3 | 3 | 12 | 10 | 3 | 6  | 8  | 0  | 10 | 3  | 2 | 7 | 7 | 7 | 2  | 2 | 4  | 11 | 2  | 15 | 8  | 7  | 10 |    |
| 21 | 9  | 0 | 4 | 13 | 2  | 4 | 6  | 3  | 3 | 19 | 7  | 3 | 3 | 13 | 2  | 3 | 7  | 0  | 1  | 2  | 3  | 2 | 7 | 7 | 7 | 2  | 2 | 5  | 2  | 2  | 15 | 11 | 7  | 10 |    |
| 21 | 10 | 0 | 4 | 13 | 7  | 4 | 6  | 7  | 3 | 19 | 11 | 3 | 3 | 13 | 6  | 3 | 7  | 4  | 1  | 6  | 3  | 2 | 7 | 7 | 7 | 2  | 2 | 5  | 5  | 2  | 16 | 2  | 7  | 10 |    |
| 21 | 11 | 0 | 4 | 13 | 10 | 4 | 6  | 10 | 4 | 0  | 2  | 3 | 3 | 13 | 8  | 3 | 7  | 7  | 3  | 1  | 8  | 2 | 7 | 7 | 7 | 2  | 2 | 5  | 8  | 2  | 16 | 4  | 7  | 10 |    |
| 21 | 12 | 0 | 4 | 14 | 2  | 4 | 7  | 3  | 4 | 0  | 6  | 3 | 3 | 14 | 0  | 3 | 7  | 11 | 2  | 0  | 3  | 2 | 7 | 7 | 7 | 2  | 2 | 5  | 11 | 2  | 16 | 7  | 7  | 10 |    |
| 21 | 13 | 0 | 4 | 14 | 5  | 4 | 7  | 6  | 4 | 0  | 9  | 3 | 3 | 14 | 3  | 3 | 8  | 2  | 3  | 3  | 2  | 7 | 7 | 7 | 2 | 2  | 6 | 2  | 2  | 16 | 9  | 7  | 10 |    |    |
| 21 | 14 | 0 | 4 | 14 | 10 | 4 | 7  | 10 | 4 | 1  | 1  | 3 | 3 | 14 | 7  | 3 | 8  | 5  | 3  | 3  | 2  | 7 | 7 | 7 | 2 | 2  | 6 | 5  | 2  | 16 | 11 | 7  | 10 |    |    |
| 21 | 15 | 0 | 4 | 15 | 2  | 4 | 8  | 2  | 4 | 1  | 5  | 3 | 3 | 14 | 11 | 3 | 8  | 9  | 3  | 2  | 10 | 2 | 7 | 7 | 2 | 2  | 6 | 6  | 8  | 17 | 2  | 11 | 10 | 10 |    |
| 21 | 16 | 0 | 4 | 15 | 5  | 4 | 8  | 5  | 4 | 1  | 8  | 3 | 3 | 15 | 2  | 3 | 9  | 0  | 3  | 1  | 8  | 2 | 7 | 7 | 2 | 2  | 6 | 11 | 2  | 17 | 5  | 7  | 10 |    |    |
| 21 | 17 | 0 | 4 | 15 | 10 | 4 | 8  | 9  | 4 | 2  | 0  | 3 | 3 | 15 | 6  | 3 | 9  | 4  | 3  | 3  | 5  | 2 | 7 | 7 | 2 | 2  | 7 | 2  | 2  | 17 | 8  | 7  | 10 |    |    |
| 21 | 18 | 0 | 4 | 16 | 1  | 4 | 9  | 1  | 4 | 2  | 3  | 3 | 3 | 15 | 9  | 3 | 9  | 7  | 3  | 3  | 7  | 2 | 7 | 7 | 2 | 2  | 7 | 5  | 2  | 17 | 11 | 7  | 10 |    |    |
| 21 | 19 | 0 | 4 | 16 | 5  | 4 | 9  | 5  | 4 | 2  | 7  | 3 | 3 | 16 | 1  | 3 | 9  | 11 | 3  | 3  | 11 | 2 | 7 | 7 | 2 | 2  | 7 | 8  | 2  | 18 | 2  | 7  | 10 |    |    |
| 22 | 0  | 0 | 4 | 16 | 10 | 4 | 9  | 9  | 4 | 2  | 11 | 3 | 3 | 16 | 5  | 3 | 10 | 3  | 3  | 4  | 3  | 2 | 7 | 7 | 2 | 2  | 7 | 8  | 2  | 18 | 6  | 7  | 10 |    |    |

\* Include value of allowances—e. g., board and lodging

SCHEDULE—continued

APPENDIX A—continued

| WEEKLY*<br>EARNINGS<br>(Ignore<br>Pence) | AMOUNT TO BE DEDUCTED—NO DECLARATION AND "S" TAX CODES |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         | No<br>Declaration |         |         |
|--|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-------------------|---------|---------|
|  | S  |         |         | S1      |         |         | S2      |         |         | S3      |         |         | S4      |         |         | S5      |         |         | S6      |         |         | S7      |         |         | S8      |         |         | S9      |         |         |                   | S10     |         |
| £ s. d.                                  | £ s. d.  | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d.           | £ s. d. | £ s. d. |
| 22 1 0                                   | 4 17 1   | 4 10 0  | 4 3 2   | 3 16 8  | 3 10 5  | 3 4 5   | 2 18 8  | 2 13 4  | 2 8 2   | 2 3 3   | 1 18 7  | 7 14 4  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 2 0                                   | 4 17 5   | 4 10 4  | 4 3 6   | 3 17 0  | 3 10 9  | 3 4 9   | 2 19 0  | 2 13 7  | 2 8 5   | 2 3 6   | 1 18 10 | 7 14 8  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 3 0                                   | 4 17 8   | 4 10 7  | 4 3 9   | 3 17 3  | 3 11 0  | 3 5 0   | 2 19 3  | 2 13 10 | 2 8 8   | 2 3 8   | 1 19 0  | 7 15 0  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 4 0                                   | 4 18 1   | 4 10 11 | 4 4 1   | 3 17 7  | 3 11 4  | 3 5 4   | 2 19 6  | 2 14 1  | 2 8 11  | 2 4 0   | 1 19 3  | 7 15 4  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 5 0                                   | 4 18 5   | 4 11 4  | 4 4 5   | 3 17 11 | 3 11 8  | 3 5 7   | 2 19 10 | 2 14 5  | 2 9 2   | 2 4 3   | 1 19 6  | 7 15 9  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 6 0                                   | 4 18 8   | 4 11 7  | 4 4 9   | 3 18 2  | 3 11 11 | 3 5 10  | 3 0 1   | 2 14 7  | 2 9 5   | 2 4 5   | 1 19 9  | 7 16 1  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 7 0                                   | 4 19 1   | 4 11 11 | 4 5 1   | 3 18 6  | 3 12 2  | 3 6 2   | 3 0 4   | 2 14 11 | 2 9 8   | 2 4 8   | 2 0 0   | 7 16 5  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 8 0                                   | 4 19 4   | 4 12 2  | 4 5 4   | 3 18 9  | 3 12 5  | 3 6 4   | 3 0 7   | 2 15 1  | 2 9 11  | 2 4 11  | 2 0 2   | 7 16 9  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 9 0                                   | 4 19 8   | 4 12 6  | 4 5 8   | 3 19 1  | 3 12 9  | 3 6 8   | 3 0 11  | 2 15 5  | 2 10 2  | 2 5 2   | 2 0 6   | 7 17 1  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 10 0                                  | 5 0 1  | 4 12 10 | 4 6 0   | 3 19 5  | 3 13 1  | 3 7 0   | 3 1 3   | 2 15 8  | 2 10 5  | 2 5 5   | 2 0 9   | 7 17 6  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 11 0                                  | 5 0 4  | 4 13 1  | 4 6 3   | 3 19 8  | 3 13 4  | 3 7 2   | 3 1 5   | 2 15 11 | 2 10 8  | 2 5 7   | 2 0 11  | 7 17 10 |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 12 0                                  | 5 0 8  | 4 13 6  | 4 6 7   | 4 0 0   | 3 13 8  | 3 7 6   | 3 1 9   | 2 16 3  | 2 10 11 | 2 5 11  | 2 1 2   | 7 18 2  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 13 0                                  | 5 0 11   | 4 13 9  | 4 6 11  | 4 0 3   | 3 13 11 | 3 7 9   | 3 2 0   | 2 16 5  | 2 11 2  | 2 5 9   | 2 1 5   | 7 18 6  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 14 0                                  | 5 1 4  | 4 14 1  | 4 7 3   | 4 0 7   | 3 14 2  | 3 8 1   | 3 2 3   | 2 16 9  | 2 11 5  | 2 6 6   | 2 1 8   | 7 18 10 |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 15 0                                  | 5 1 8  | 4 14 6  | 4 7 7   | 4 0 11  | 3 14 6  | 3 8 5   | 3 2 7   | 2 17 0  | 2 11 8  | 2 6 8   | 2 1 11  | 7 19 3  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 16 0                                  | 5 1 11   | 4 14 9  | 4 7 10  | 4 1 2   | 3 14 9  | 3 8 8   | 3 2 10  | 2 17 3  | 2 11 11 | 2 6 10  | 2 2 1   | 7 19 7  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 17 0                                  | 5 2 4  | 4 15 1  | 4 8 2   | 4 1 6   | 3 15 1  | 3 8 11  | 3 3 1   | 2 17 6  | 2 12 2  | 2 7 2   | 2 2 5   | 7 19 11 |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 18 0                                  | 5 2 7  | 4 15 4  | 4 8 5   | 4 1 9   | 3 15 4  | 3 9 2   | 3 3 4   | 2 17 9  | 2 12 5  | 2 7 4   | 2 2 7   | 8 0 3   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 22 19 0                                  | 5 2 11   | 4 15 9  | 4 8 10  | 4 2 1   | 3 15 8  | 3 9 6   | 3 3 8   | 2 18 0  | 2 12 8  | 2 7 7   | 2 2 10  | 8 0 7   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 23 0 0                                   | 5 3 4  | 4 16 1  | 4 9 2   | 4 2 5   | 3 16 0  | 3 9 10  | 3 4 0   | 2 18 4  | 2 12 11 | 2 7 11  | 2 3 1   | 8 1 0   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 23 1 0                                   | 5 3 7  | 4 16 4  | 4 9 5   | 4 2 8   | 3 16 2  | 3 10 1  | 3 4 2   | 2 18 7  | 2 13 2  | 2 8 1   | 2 3 4   | 8 1 4   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 23 2 0                                   | 5 3 11   | 4 16 9  | 4 9 9   | 4 3 0   | 3 16 6  | 3 10 5  | 3 4 6   | 2 18 10 | 2 13 5  | 2 8 5   | 2 3 7   | 8 1 8   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 23 3 0                                   | 5 4 3  | 4 17 0  | 4 10 0  | 4 3 3   | 3 16 9  | 3 10 8  | 3 4 9   | 2 19 1  | 2 13 8  | 2 8 8   | 2 3 9   | 8 2 0   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 23 4 0                                   | 5 4 7  | 4 17 4  | 4 10 4  | 4 3 7   | 3 17 1  | 3 10 11 | 3 5 0   | 2 19 4  | 2 13 11 | 2 8 11  | 2 3 10  | 8 2 4   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |
| 23 5 0                                   | 5 5 0  | 4 17 9  | 4 10 8  | 4 3 11  | 3 17 5  | 3 11 1  | 3 5 4   | 2 19 8  | 2 14 3  | 2 8 13  | 2 3 13  | 8 2 9   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                   |         |         |

1958, No. 5 Land and Income Tax Amendment (No. 2)

|    |    |   |   |    |    |   |    |    |   |    |    |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |   |
|----|----|---|---|----|----|---|----|----|---|----|----|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|---|---|---|
| 23 | 6  | 0 | 5 | 5  | 3  | 4 | 18 | 0  | 4 | 11 | 0  | 4 | 4 | 2  | 3  | 17 | 8  | 3  | 3  | 11 | 6  | 3  | 5  | 5  | 7  | 2  | 2  | 14 | 5  | 2  | 9  | 4  | 2  | 8  | 8  | 8 | 8 | 1 |
| 23 | 7  | 0 | 5 | 5  | 5  | 4 | 18 | 4  | 4 | 11 | 4  | 4 | 4 | 4  | 3  | 18 | 3  | 3  | 3  | 11 | 18 | 1  | 3  | 5  | 6  | 10 | 2  | 2  | 15 | 9  | 9  | 9  | 10 | 8  | 8  | 8 | 3 |   |
| 23 | 8  | 0 | 5 | 5  | 11 | 4 | 18 | 7  | 4 | 11 | 7  | 4 | 4 | 6  | 3  | 18 | 3  | 3  | 3  | 12 | 18 | 1  | 3  | 5  | 5  | 11 | 2  | 2  | 15 | 0  | 2  | 2  | 10 | 8  | 8  | 8 | 3 |   |
| 23 | 9  | 0 | 5 | 6  | 3  | 4 | 19 | 0  | 4 | 11 | 11 | 4 | 4 | 5  | 1  | 18 | 7  | 3  | 3  | 12 | 18 | 8  | 3  | 6  | 6  | 10 | 2  | 2  | 15 | 3  | 2  | 10 | 5  | 5  | 5  | 3 |   |   |
| 23 | 10 | 0 | 5 | 6  | 8  | 4 | 19 | 4  | 4 | 12 | 3  | 4 | 4 | 5  | 5  | 18 | 11 | 3  | 3  | 12 | 18 | 5  | 3  | 6  | 6  | 10 | 2  | 2  | 15 | 7  | 2  | 10 | 5  | 5  | 3  | 6 |   |   |
| 23 | 11 | 0 | 5 | 6  | 11 | 4 | 19 | 7  | 4 | 12 | 6  | 4 | 4 | 5  | 8  | 19 | 2  | 3  | 12 | 11 | 11 | 3  | 6  | 11 | 11 | 2  | 2  | 15 | 9  | 2  | 10 | 7  | 5  | 8  | 8  | 4 |   |   |
| 23 | 12 | 0 | 5 | 7  | 4  | 5 | 20 | 0  | 4 | 12 | 10 | 4 | 4 | 6  | 0  | 19 | 6  | 3  | 13 | 13 | 3  | 3  | 7  | 3  | 11 | 2  | 2  | 16 | 1  | 2  | 10 | 11 | 5  | 8  | 8  | 5 |   |   |
| 23 | 13 | 0 | 5 | 7  | 7  | 5 | 20 | 3  | 4 | 13 | 2  | 4 | 4 | 6  | 3  | 19 | 9  | 3  | 13 | 13 | 3  | 3  | 7  | 6  | 11 | 2  | 2  | 16 | 3  | 2  | 11 | 1  | 4  | 8  | 8  | 5 |   |   |
| 23 | 14 | 0 | 5 | 8  | 0  | 5 | 20 | 7  | 4 | 13 | 6  | 4 | 4 | 6  | 3  | 19 | 9  | 3  | 13 | 13 | 3  | 3  | 7  | 9  | 11 | 2  | 2  | 16 | 7  | 2  | 11 | 4  | 8  | 8  | 8  | 5 |   |   |
| 23 | 15 | 0 | 5 | 8  | 4  | 5 | 1  | 0  | 4 | 13 | 10 | 4 | 4 | 7  | 0  | 0  | 5  | 3  | 14 | 14 | 2  | 3  | 8  | 1  | 11 | 2  | 2  | 16 | 10 | 2  | 11 | 8  | 8  | 8  | 8  | 5 |   |   |
| 23 | 16 | 0 | 5 | 8  | 7  | 5 | 1  | 3  | 4 | 14 | 1  | 4 | 4 | 7  | 3  | 0  | 8  | 3  | 14 | 5  | 5  | 3  | 8  | 4  | 11 | 2  | 2  | 17 | 1  | 2  | 11 | 10 | 6  | 8  | 8  | 6 |   |   |
| 23 | 17 | 0 | 5 | 9  | 0  | 5 | 1  | 7  | 4 | 14 | 5  | 4 | 4 | 7  | 7  | 1  | 0  | 3  | 14 | 8  | 3  | 3  | 8  | 7  | 11 | 2  | 2  | 17 | 4  | 2  | 12 | 2  | 7  | 2  | 8  | 6 |   |   |
| 23 | 18 | 0 | 5 | 9  | 3  | 5 | 1  | 10 | 4 | 14 | 8  | 4 | 4 | 7  | 10 | 4  | 1  | 3  | 14 | 11 | 3  | 3  | 8  | 10 | 11 | 2  | 2  | 17 | 7  | 2  | 12 | 4  | 7  | 7  | 8  | 7 |   |   |
| 23 | 19 | 0 | 5 | 9  | 8  | 5 | 2  | 3  | 4 | 15 | 1  | 4 | 4 | 8  | 2  | 4  | 1  | 7  | 15 | 3  | 3  | 9  | 2  | 11 | 11 | 2  | 2  | 17 | 11 | 2  | 12 | 7  | 7  | 7  | 8  | 7 |   |   |
| 24 | 0  | 0 | 5 | 10 | 0  | 5 | 2  | 7  | 4 | 15 | 5  | 4 | 4 | 8  | 6  | 1  | 11 | 3  | 15 | 7  | 3  | 9  | 6  | 11 | 11 | 2  | 2  | 18 | 2  | 2  | 12 | 11 | 7  | 10 | 8  | 8 |   |   |
| 24 | 1  | 0 | 5 | 10 | 4  | 5 | 2  | 10 | 4 | 15 | 8  | 4 | 4 | 8  | 10 | 2  | 2  | 3  | 15 | 10 | 3  | 9  | 8  | 3  | 11 | 2  | 2  | 18 | 5  | 2  | 13 | 1  | 8  | 1  | 8  | 4 |   |   |
| 24 | 2  | 0 | 5 | 10 | 8  | 5 | 3  | 3  | 4 | 16 | 0  | 4 | 4 | 9  | 2  | 4  | 2  | 6  | 16 | 2  | 3  | 10 | 3  | 10 | 3  | 3  | 2  | 18 | 8  | 2  | 13 | 5  | 8  | 4  | 8  | 8 |   |   |
| 24 | 3  | 0 | 5 | 11 | 0  | 5 | 3  | 6  | 4 | 16 | 3  | 4 | 4 | 9  | 5  | 4  | 2  | 9  | 16 | 5  | 3  | 10 | 3  | 10 | 3  | 3  | 2  | 18 | 11 | 2  | 13 | 7  | 8  | 6  | 8  | 9 |   |   |
| 24 | 4  | 0 | 5 | 11 | 4  | 5 | 3  | 10 | 4 | 16 | 8  | 4 | 4 | 9  | 9  | 4  | 3  | 1  | 16 | 8  | 3  | 10 | 7  | 10 | 7  | 3  | 19 | 2  | 2  | 13 | 10 | 8  | 8  | 8  | 9  |   |   |   |
| 24 | 5  | 0 | 5 | 11 | 9  | 5 | 4  | 3  | 4 | 17 | 0  | 4 | 4 | 10 | 1  | 4  | 3  | 5  | 17 | 0  | 3  | 10 | 11 | 11 | 3  | 3  | 2  | 19 | 6  | 2  | 14 | 2  | 9  | 9  | 8  | 4 |   |   |
| 24 | 6  | 0 | 5 | 12 | 0  | 5 | 4  | 6  | 4 | 17 | 3  | 4 | 4 | 10 | 4  | 4  | 3  | 8  | 17 | 3  | 3  | 11 | 1  | 11 | 3  | 3  | 19 | 8  | 2  | 14 | 4  | 4  | 9  | 4  | 8  |   |   |   |
| 24 | 7  | 0 | 5 | 12 | 5  | 5 | 4  | 10 | 4 | 17 | 8  | 4 | 4 | 10 | 9  | 4  | 4  | 0  | 17 | 7  | 3  | 11 | 5  | 11 | 5  | 3  | 20 | 0  | 2  | 14 | 8  | 2  | 9  | 7  | 8  |   |   |   |
| 24 | 8  | 0 | 5 | 12 | 8  | 5 | 5  | 1  | 4 | 17 | 11 | 4 | 4 | 11 | 0  | 4  | 4  | 3  | 17 | 10 | 3  | 11 | 8  | 11 | 8  | 3  | 20 | 3  | 3  | 14 | 10 | 9  | 9  | 8  | 10 |   |   |   |
| 24 | 9  | 0 | 5 | 13 | 0  | 5 | 5  | 6  | 4 | 18 | 3  | 4 | 4 | 11 | 4  | 4  | 4  | 7  | 18 | 2  | 3  | 12 | 0  | 12 | 0  | 3  | 20 | 6  | 2  | 15 | 1  | 10 | 1  | 8  | 11 |   |   |   |
| 24 | 10 | 0 | 5 | 13 | 5  | 5 | 5  | 10 | 4 | 18 | 8  | 4 | 4 | 11 | 8  | 4  | 4  | 11 | 18 | 5  | 3  | 12 | 4  | 12 | 4  | 3  | 20 | 10 | 3  | 15 | 5  | 10 | 4  | 8  | 11 |   |   |   |
| 24 | 11 | 0 | 5 | 13 | 8  | 5 | 6  | 1  | 4 | 18 | 11 | 4 | 4 | 11 | 11 | 4  | 5  | 2  | 18 | 8  | 3  | 12 | 7  | 12 | 7  | 3  | 21 | 0  | 3  | 15 | 7  | 10 | 7  | 8  | 10 |   |   |   |
| 24 | 12 | 0 | 5 | 14 | 1  | 5 | 6  | 6  | 4 | 19 | 3  | 4 | 4 | 12 | 3  | 4  | 5  | 6  | 19 | 0  | 3  | 12 | 11 | 11 | 3  | 3  | 21 | 1  | 3  | 15 | 11 | 10 | 10 | 8  | 11 |   |   |   |
| 24 | 13 | 0 | 5 | 14 | 4  | 4 | 6  | 9  | 4 | 19 | 6  | 4 | 4 | 12 | 6  | 4  | 5  | 9  | 19 | 3  | 3  | 13 | 1  | 13 | 1  | 3  | 21 | 1  | 3  | 16 | 1  | 11 | 0  | 8  | 12 |   |   |   |
| 24 | 14 | 0 | 5 | 14 | 9  | 5 | 7  | 2  | 4 | 19 | 11 | 4 | 4 | 12 | 11 | 4  | 6  | 1  | 19 | 7  | 3  | 13 | 5  | 13 | 5  | 3  | 21 | 5  | 3  | 16 | 5  | 11 | 4  | 8  | 12 |   |   |   |
| 24 | 15 | 0 | 5 | 15 | 1  | 5 | 7  | 6  | 5 | 20 | 3  | 4 | 4 | 13 | 3  | 4  | 6  | 5  | 19 | 11 | 3  | 13 | 9  | 13 | 9  | 3  | 21 | 10 | 3  | 16 | 8  | 11 | 7  | 8  | 13 |   |   |   |

\* Include value of allowances—e.g., board and lodging

SCHEDULE—continued

APPENDIX A—continued

| WEEKLY*<br>EARNINGS<br>(Ignore<br>Pence) | AMOUNT TO BE DEDUCTED—NO DECLARATION AND "S" TAX CODES |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
|--|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|-----------------|---------|--|-------------------|--|
|  | S  |         |         | S1      |         |         | S2      |         |         | S3      |         |         | S4      |         |         | S5      |         |         | S6      |         |         | S7      |         |         | S8      |         |         | S9      |         |         | S10 and<br>Over |         |  | No<br>Declaration |  |
| £ s. d.                                  | £ s. d.  | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d.         | £ s. d. |  |                   |  |
| 24 16 0                                  | 5 15 4   | 5 7 10  | 5 0 6   | 4 13 6  | 4 6 8   | 4 0 2   | 3 14 0  | 3 8 1   | 3 2 4   | 2 16 11 | 2 11 10 | 8 13 7  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 24 17 0                                  | 5 15 9   | 5 8 2   | 5 0 11  | 4 13 10 | 4 7 0   | 4 0 6   | 3 14 4  | 3 8 4   | 3 2 7   | 2 17 3  | 2 12 1  | 8 13 11 |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 24 18 0                                  | 5 16 0   | 5 8 5   | 5 1 2   | 4 14 1  | 4 7 3   | 4 0 9   | 3 14 7  | 3 8 7   | 3 2 10  | 2 17 5  | 2 12 3  | 8 14 3  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 24 19 0                                  | 5 16 5   | 5 8 10  | 5 1 6   | 4 14 5  | 4 7 7   | 4 1 1   | 3 14 11 | 3 8 11  | 3 3 2   | 2 17 9  | 2 12 7  | 8 14 7  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 0 0                                   | 5 16 9   | 5 9 3   | 5 1 11  | 4 14 9  | 4 7 11  | 4 1 5   | 3 15 2  | 3 9 2   | 3 3 5   | 2 18 0  | 2 12 10 | 8 15 0  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 1 0                                   | 5 17 1   | 5 9 6   | 5 2 2   | 4 15 1  | 4 8 2   | 4 1 8   | 3 15 5  | 3 9 5   | 3 3 8   | 2 18 3  | 2 13 1  | 8 15 4  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 2 0                                   | 5 17 6   | 5 9 10  | 5 2 6   | 4 15 5  | 4 8 7   | 4 2 0   | 3 15 9  | 3 9 9   | 3 3 11  | 2 18 6  | 2 13 4  | 8 15 8  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 3 0                                   | 5 17 9   | 5 10 2  | 5 2 9   | 4 15 8  | 4 8 10  | 4 2 3   | 3 16 0  | 3 9 11  | 3 4 2   | 2 18 9  | 2 13 6  | 8 16 0  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 4 0                                   | 5 18 2   | 5 10 6  | 5 3 2   | 4 16 0  | 4 9 2   | 4 2 7   | 3 16 4  | 3 10 3  | 3 4 6   | 2 19 0  | 2 13 10 | 8 16 4  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 5 0                                   | 5 18 6   | 5 10 11 | 5 3 6   | 4 16 4  | 4 9 6   | 4 2 11  | 3 16 8  | 3 10 7  | 3 4 10  | 2 19 4  | 2 14 1  | 8 16 9  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 6 0                                   | 5 18 10  | 5 11 2  | 5 3 9   | 4 16 7  | 4 9 9   | 4 3 2   | 3 16 10 | 3 10 10 | 3 5 0   | 2 19 7  | 2 14 4  | 8 17 1  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 7 0                                   | 5 19 3   | 5 11 7  | 5 4 2   | 4 17 0  | 4 10 1  | 4 3 6   | 3 17 2  | 3 11 1  | 3 5 4   | 2 19 10 | 2 14 7  | 8 17 5  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 8 0                                   | 5 19 6   | 5 11 10 | 5 4 5   | 4 17 3  | 4 10 4  | 4 3 9   | 3 17 5  | 3 11 4  | 3 5 7   | 3 0 1   | 2 14 9  | 8 17 9  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 9 0                                   | 5 19 11  | 5 12 3  | 5 4 9   | 4 17 7  | 4 10 9  | 4 4 1   | 3 17 9  | 3 11 8  | 3 5 10  | 3 0 4   | 2 15 1  | 8 18 1  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 10 0                                  | 6 0 3  | 5 12 7  | 5 5 2   | 4 17 11 | 4 11 1  | 4 4 5   | 3 18 1  | 3 11 11 | 3 6 2   | 3 0 8   | 2 15 4  | 8 18 6  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 11 0                                  | 6 0 7  | 5 12 10 | 5 5 5   | 4 18 2  | 4 11 4  | 4 4 8   | 3 18 4  | 3 12 2  | 3 6 5   | 3 0 10  | 2 15 7  | 8 18 10 |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 12 0                                  | 6 1 0  | 5 13 3  | 5 5 9   | 4 18 7  | 4 11 8  | 4 5 0   | 3 18 8  | 3 12 6  | 3 6 8   | 3 1 2   | 2 15 10 | 8 19 2  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 13 0                                  | 6 1 3  | 5 13 6  | 5 6 0   | 4 18 10 | 4 11 11 | 4 5 3   | 3 18 10 | 3 12 9  | 3 6 11  | 3 1 4   | 2 16 0  | 8 19 6  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 14 0                                  | 6 1 8  | 5 13 11 | 5 6 5   | 4 19 2  | 4 12 3  | 4 5 7   | 3 19 2  | 3 13 1  | 3 7 3   | 3 1 8   | 2 16 4  | 8 19 10 |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 15 0                                  | 6 2 0  | 5 14 3  | 5 6 9   | 4 19 7  | 4 12 8  | 4 5 11  | 3 19 6  | 3 13 5  | 3 7 7   | 3 1 11  | 2 16 7  | 9 0 3   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 16 0                                  | 6 2 4  | 5 14 7  | 5 7 0   | 4 19 10 | 4 12 11 | 4 6 2   | 3 19 9  | 3 13 7  | 3 7 9   | 3 2 2   | 2 16 10 | 9 0 7   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 17 0                                  | 6 2 9  | 5 14 11 | 5 7 5   | 5 0 2   | 4 13 3  | 4 6 6   | 4 0 1   | 3 13 11 | 3 8 1   | 3 2 6   | 2 17 1  | 9 0 11  |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 18 0                                  | 6 3 0  | 5 15 2  | 5 7 8   | 5 0 5   | 4 13 6  | 4 6 9   | 4 0 4   | 3 14 2  | 3 8 4   | 3 2 8   | 2 17 3  | 9 1 3   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 25 19 0                                  | 6 3 5  | 5 15 7  | 5 8 0   | 5 0 10  | 4 13 10 | 4 7 1   | 4 0 8   | 3 14 6  | 3 8 7   | 3 3 0   | 2 17 7  | 9 1 7   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |
| 26 0 0                                   | 6 3 9  | 5 16 0  | 5 8 5   | 5 1 2   | 4 14 2  | 4 7 5   | 4 1 0   | 3 14 10 | 3 8 11  | 3 3 3   | 2 17 10 | 9 2 0   |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |                 |         |  |                   |  |



SCHEDULE—continued

APPENDIX A—continued

| WEEKLY*<br>EARNINGS<br>(Ignore<br>Pence) | AMOUNT TO BE DEDUCTED—NO DECLARATION AND "S" TAX CODES |         |           |          |         |          |          |         |          |          |          |         | No<br>Declaration |
|--|--|---------|-----------|----------|---------|----------|----------|---------|----------|----------|----------|---------|-------------------|
|  | S  | S1      | S2        | S3       | S4      | S5       | S6       | S7      | S8       | S9       | S10      |         |                   |
| £ 27 11 0                                | £ 6 14 9   | £ 6 6 8 | £ 5 18 10 | £ 5 11 3 | £ 5 4 0 | £ 4 17 0 | £ 4 10 2 | £ 4 3 9 | £ 3 17 7 | £ 3 11 8 | £ 3 4 11 | £ 3 5 4 | £ 3 12 4          |
| 27 12 0                                  | 6 15 2   | 6 7 0   | 5 19 2    | 5 11 7   | 5 4 4   | 4 17 4   | 4 10 6   | 4 4 1   | 3 17 10  | 3 11 11  | 3 4 4    | 3 5 5   | 3 12 2            |
| 27 13 0                                  | 6 15 5   | 6 7 4   | 5 19 5    | 5 11 11  | 5 4 7   | 4 17 7   | 4 10 9   | 4 4 4   | 3 18 1   | 3 12 2   | 3 4 8    | 3 5 9   | 3 12 6            |
| 27 14 0                                  | 6 15 10  | 6 7 9   | 5 19 10   | 5 12 3   | 5 5 0   | 4 17 11  | 4 11 1   | 4 4 8   | 3 18 5   | 3 12 6   | 3 4 8    | 3 5 9   | 3 12 6            |
| 27 15 0                                  | 6 16 3   | 6 6 1   | 6 0 2     | 5 12 8   | 5 5 4   | 4 18 3   | 4 11 6   | 4 5 0   | 3 18 9   | 3 12 9   | 3 4 8    | 3 5 9   | 3 12 9            |
| 27 16 0                                  | 6 16 6   | 6 8 5   | 6 0 6     | 5 12 11  | 5 5 7   | 4 18 6   | 4 11 8   | 4 5 3   | 3 19 0   | 3 13 0   | 3 7 3    | 3 7 3   | 3 13 3            |
| 27 17 0                                  | 6 16 11  | 6 8 9   | 6 0 10    | 5 13 3   | 5 6 0   | 4 18 11  | 4 12 0   | 4 5 7   | 3 19 4   | 3 13 4   | 3 7 7    | 3 7 7   | 3 13 7            |
| 27 18 0                                  | 6 17 3   | 6 9 1   | 6 1 2     | 5 13 7   | 5 6 3   | 4 19 2   | 4 12 3   | 4 5 10  | 3 19 7   | 3 13 6   | 3 7 9    | 3 7 9   | 3 13 9            |
| 27 19 0                                  | 6 17 8   | 6 9 6   | 6 1 6     | 5 13 11  | 5 6 7   | 4 19 6   | 4 12 8   | 4 6 2   | 3 19 10  | 3 13 10  | 3 8 1    | 3 8 1   | 3 13 10           |
| 28 0 0                                   | 6 18 1   | 6 9 10  | 6 1 11    | 5 14 4   | 5 7 0   | 4 19 10  | 4 13 0   | 4 6 6   | 4 0 2    | 3 14 2   | 3 8 5    | 3 8 5   | 3 14 2            |
| 28 1 0                                   | 6 18 4   | 6 10 2  | 6 2 2     | 5 14 7   | 5 7 3   | 5 0 1    | 4 13 3   | 4 6 9   | 4 0 5    | 3 14 5   | 3 8 7    | 3 8 7   | 3 14 5            |
| 28 2 0                                   | 6 18 9   | 6 10 6  | 6 2 7     | 5 15 0   | 5 7 7   | 5 0 5    | 4 13 7   | 4 7 1   | 4 0 9    | 3 14 8   | 3 8 11   | 3 8 11  | 3 14 8            |
| 28 3 0                                   | 6 19 1   | 6 10 10 | 6 2 11    | 5 15 3   | 5 7 10  | 5 0 8    | 4 13 10  | 4 7 4   | 4 0 9    | 3 14 11  | 3 8 11   | 3 8 11  | 3 14 11           |
| 28 4 0                                   | 6 19 6   | 6 11 3  | 6 3 3     | 5 15 8   | 5 8 3   | 5 1 1    | 4 14 2   | 4 7 8   | 4 1 4    | 3 15 3   | 3 9 5    | 3 9 5   | 3 15 3            |
| 28 5 0                                   | 6 19 10  | 6 11 7  | 6 3 8     | 5 16 0   | 5 8 7   | 5 1 5    | 4 14 7   | 4 8 0   | 4 1 8    | 3 15 6   | 3 9 9    | 3 9 9   | 3 15 6            |
| 28 6 0                                   | 7 0 2  | 6 11 11 | 6 3 11    | 5 16 3   | 5 8 10  | 5 1 8    | 4 14 10  | 4 8 3   | 4 1 8    | 3 15 9   | 3 10 0   | 3 10 0  | 3 15 9            |
| 28 7 0                                   | 7 0 7  | 6 12 3  | 6 4 4     | 5 16 8   | 5 9 3   | 5 2 0    | 4 15 2   | 4 8 7   | 4 2 2    | 3 16 1   | 3 10 3   | 3 10 3  | 3 16 1            |
| 28 8 0                                   | 7 0 10   | 6 12 7  | 6 4 8     | 5 16 11  | 5 9 6   | 5 2 3    | 4 15 5   | 4 8 10  | 4 2 5    | 3 16 4   | 3 10 6   | 3 10 6  | 3 16 4            |
| 28 9 0                                   | 7 1 3  | 6 13 0  | 6 5 0     | 5 17 4   | 5 9 10  | 5 2 8    | 4 15 9   | 4 9 2   | 4 2 9    | 3 16 7   | 3 10 10  | 3 10 10 | 3 16 7            |
| 28 10 0                                  | 7 1 8  | 6 13 5  | 6 5 5     | 5 17 8   | 5 10 3  | 5 3 0    | 4 16 1   | 4 9 6   | 4 3 1    | 3 16 11  | 3 11 2   | 3 11 2  | 3 16 11           |
| 28 11 0                                  | 7 2 0  | 6 13 8  | 6 5 8     | 5 18 0   | 5 10 6  | 5 3 3    | 4 16 4   | 4 9 9   | 4 3 4    | 3 17 2   | 3 11 4   | 3 11 4  | 3 16 14           |
| 28 12 0                                  | 7 2 5  | 6 14 1  | 6 6 1     | 5 18 4   | 5 10 10 | 5 3 8    | 4 16 9   | 4 10 1  | 4 3 7    | 3 17 5   | 3 11 8   | 3 11 8  | 3 16 17           |
| 28 13 0                                  | 7 2 8  | 6 14 5  | 6 6 5     | 5 18 8   | 5 11 1  | 5 3 11   | 4 17 0   | 4 10 4  | 4 3 10   | 3 17 9   | 3 11 11  | 3 11 11 | 3 16 20           |
| 28 14 0                                  | 7 3 1  | 6 14 10 | 6 6 9     | 5 19 0   | 5 11 6  | 5 4 3    | 4 17 4   | 4 10 8  | 4 3 13   | 3 17 9   | 3 11 11  | 3 11 11 | 3 16 20           |
| 28 15 0                                  | 7 3 6  | 6 15 2  | 6 7 2     | 5 19 5   | 5 11 10 | 5 4 7    | 4 17 8   | 4 11 0  | 4 4 2    | 3 18 1   | 3 12 2   | 3 12 2  | 3 16 23           |

|    |    |   |   |    |    |   |    |    |   |   |    |   |    |    |   |    |    |   |    |    |   |    |    |    |    |    |   |    |    |   |    |    |    |    |    |    |    |    |   |
|----|----|---|---|----|----|---|----|----|---|---|----|---|----|----|---|----|----|---|----|----|---|----|----|----|----|----|---|----|----|---|----|----|----|----|----|----|----|----|---|
| 28 | 16 | 0 | 7 | 3  | 9  | 6 | 15 | 6  | 6 | 7 | 5  | 5 | 19 | 8  | 5 | 12 | 1  | 5 | 4  | 11 | 4 | 17 | 11 | 4  | 11 | 3  | 4 | 4  | 9  | 3 | 18 | 7  | 7  | 10 | 1  | 7  |    |    |   |
| 28 | 17 | 0 | 7 | 4  | 2  | 6 | 15 | 11 | 6 | 6 | 7  | 6 | 0  | 0  | 5 | 12 | 6  | 5 | 5  | 3  | 4 | 18 | 3  | 4  | 11 | 7  | 4 | 5  | 1  | 3 | 18 | 1  | 1  | 11 | 1  | 11 |    |    |   |
| 28 | 18 | 0 | 7 | 4  | 6  | 6 | 16 | 2  | 6 | 6 | 8  | 6 | 0  | 4  | 5 | 12 | 9  | 5 | 5  | 6  | 4 | 18 | 6  | 4  | 11 | 18 | 5 | 5  | 5  | 3 | 19 | 2  | 2  | 10 | 2  | 2  |    |    |   |
| 28 | 19 | 0 | 7 | 4  | 11 | 6 | 16 | 7  | 6 | 6 | 8  | 6 | 0  | 8  | 5 | 13 | 1  | 5 | 5  | 11 | 4 | 18 | 11 | 4  | 12 | 2  | 4 | 5  | 8  | 3 | 19 | 6  | 6  | 10 | 2  | 2  |    |    |   |
| 29 | 0  | 0 | 7 | 5  | 4  | 6 | 17 | 0  | 6 | 6 | 8  | 6 | 1  | 1  | 5 | 13 | 6  | 5 | 6  | 3  | 4 | 19 | 3  | 4  | 12 | 6  | 4 | 6  | 0  | 3 | 19 | 9  | 10 | 10 | 3  | 0  |    |    |   |
| 29 | 1  | 0 | 7 | 5  | 8  | 6 | 17 | 4  | 6 | 6 | 9  | 6 | 1  | 4  | 5 | 13 | 9  | 5 | 6  | 6  | 4 | 19 | 6  | 4  | 12 | 9  | 4 | 6  | 3  | 4 | 0  | 1  | 10 | 4  | 4  |    |    |    |   |
| 29 | 2  | 0 | 7 | 6  | 1  | 6 | 17 | 9  | 6 | 6 | 9  | 6 | 1  | 9  | 4 | 13 | 2  | 5 | 6  | 11 | 4 | 19 | 10 | 4  | 13 | 1  | 4 | 6  | 3  | 4 | 0  | 4  | 10 | 3  | 3  | 4  |    |    |   |
| 29 | 3  | 0 | 7 | 6  | 5  | 6 | 18 | 0  | 6 | 6 | 9  | 6 | 2  | 0  | 5 | 14 | 5  | 5 | 7  | 2  | 5 | 0  | 5  | 4  | 13 | 4  | 4 | 6  | 10 | 4 | 0  | 4  | 10 | 4  | 0  | 4  |    |    |   |
| 29 | 4  | 0 | 7 | 6  | 10 | 6 | 18 | 5  | 6 | 6 | 10 | 6 | 2  | 5  | 5 | 14 | 10 | 5 | 7  | 6  | 6 | 5  | 0  | 5  | 4  | 13 | 8 | 4  | 4  | 0 | 11 | 3  | 3  | 14 | 8  | 10 |    |    |   |
| 29 | 5  | 0 | 7 | 7  | 3  | 6 | 18 | 10 | 6 | 6 | 10 | 6 | 2  | 9  | 5 | 15 | 2  | 5 | 7  | 10 | 5 | 0  | 10 | 4  | 14 | 0  | 4 | 7  | 2  | 4 | 4  | 0  | 11 | 3  | 14 | 11 | 10 |    |   |
| 29 | 6  | 0 | 7 | 7  | 6  | 6 | 19 | 1  | 6 | 6 | 10 | 6 | 3  | 0  | 5 | 15 | 6  | 5 | 8  | 2  | 5 | 1  | 1  | 4  | 14 | 3  | 4 | 7  | 9  | 4 | 1  | 6  | 10 | 1  | 5  | 1  |    |    |   |
| 29 | 7  | 0 | 7 | 7  | 11 | 6 | 19 | 6  | 6 | 6 | 11 | 6 | 3  | 5  | 5 | 15 | 10 | 5 | 8  | 6  | 5 | 5  | 5  | 4  | 14 | 7  | 4 | 8  | 1  | 4 | 1  | 1  | 10 | 3  | 5  | 5  |    |    |   |
| 29 | 8  | 0 | 7 | 8  | 3  | 6 | 19 | 10 | 6 | 6 | 11 | 6 | 3  | 8  | 5 | 16 | 1  | 5 | 8  | 9  | 5 | 1  | 8  | 4  | 14 | 10 | 4 | 8  | 4  | 4 | 2  | 4  | 3  | 15 | 9  | 10 |    |    |   |
| 29 | 9  | 0 | 7 | 8  | 8  | 6 | 20 | 3  | 6 | 6 | 12 | 6 | 4  | 1  | 5 | 16 | 6  | 5 | 9  | 2  | 6 | 2  | 0  | 4  | 15 | 2  | 4 | 8  | 8  | 4 | 4  | 2  | 4  | 16 | 0  | 0  |    |    |   |
| 29 | 10 | 0 | 7 | 9  | 1  | 6 | 22 | 5  | 6 | 6 | 12 | 6 | 4  | 6  | 5 | 16 | 10 | 5 | 9  | 6  | 5 | 2  | 4  | 15 | 6  | 6  | 4 | 8  | 8  | 4 | 4  | 2  | 4  | 16 | 4  | 10 |    |    |   |
| 29 | 11 | 0 | 7 | 9  | 5  | 7 | 0  | 11 | 6 | 6 | 12 | 6 | 4  | 9  | 5 | 17 | 2  | 5 | 9  | 9  | 5 | 2  | 7  | 4  | 15 | 9  | 4 | 9  | 0  | 4 | 2  | 8  | 3  | 16 | 8  | 10 |    |    |   |
| 29 | 12 | 0 | 7 | 9  | 10 | 7 | 1  | 4  | 6 | 6 | 13 | 6 | 5  | 2  | 5 | 17 | 6  | 5 | 10 | 2  | 5 | 3  | 0  | 4  | 16 | 1  | 4 | 9  | 7  | 4 | 2  | 11 | 3  | 16 | 10 | 10 |    |    |   |
| 29 | 13 | 0 | 7 | 10 | 2  | 7 | 1  | 8  | 6 | 6 | 13 | 6 | 5  | 5  | 5 | 17 | 10 | 5 | 10 | 5  | 5 | 3  | 3  | 4  | 16 | 5  | 4 | 9  | 10 | 4 | 3  | 6  | 3  | 17 | 2  | 10 |    |    |   |
| 29 | 14 | 0 | 7 | 10 | 7  | 6 | 2  | 1  | 6 | 6 | 13 | 6 | 5  | 10 | 5 | 18 | 2  | 5 | 10 | 9  | 5 | 3  | 7  | 4  | 16 | 9  | 4 | 10 | 2  | 4 | 4  | 3  | 10 | 3  | 17 | 5  | 10 |    |   |
| 29 | 15 | 0 | 7 | 11 | 0  | 7 | 2  | 5  | 6 | 6 | 14 | 6 | 6  | 3  | 5 | 18 | 7  | 5 | 11 | 1  | 5 | 3  | 11 | 4  | 17 | 1  | 4 | 10 | 2  | 6 | 4  | 4  | 1  | 18 | 0  | 10 |    |    |   |
| 29 | 16 | 0 | 7 | 11 | 3  | 7 | 2  | 9  | 6 | 6 | 14 | 6 | 6  | 6  | 5 | 18 | 16 | 5 | 11 | 5  | 5 | 4  | 2  | 4  | 17 | 4  | 4 | 10 | 9  | 4 | 4  | 4  | 3  | 18 | 3  | 10 |    |    |   |
| 29 | 17 | 0 | 7 | 11 | 8  | 6 | 14 | 10 | 6 | 6 | 14 | 6 | 6  | 11 | 5 | 19 | 3  | 5 | 11 | 9  | 5 | 5  | 5  | 4  | 17 | 8  | 4 | 11 | 1  | 4 | 4  | 4  | 4  | 3  | 18 | 7  | 10 |    |   |
| 29 | 18 | 0 | 7 | 12 | 0  | 7 | 3  | 5  | 6 | 6 | 15 | 6 | 7  | 2  | 5 | 19 | 6  | 5 | 12 | 0  | 5 | 4  | 10 | 4  | 17 | 11 | 4 | 11 | 4  | 4 | 4  | 4  | 4  | 3  | 18 | 9  | 10 |    |   |
| 29 | 19 | 0 | 7 | 12 | 5  | 7 | 3  | 10 | 6 | 6 | 15 | 7 | 7  | 0  | 5 | 19 | 10 | 5 | 12 | 5  | 5 | 5  | 2  | 4  | 18 | 3  | 4 | 11 | 8  | 4 | 4  | 4  | 4  | 3  | 18 | 9  | 10 |    |   |
| 30 | 0  | 0 | 7 | 12 | 10 | 7 | 4  | 3  | 6 | 6 | 16 | 7 | 8  | 0  | 6 | 0  | 3  | 5 | 12 | 9  | 5 | 5  | 6  | 4  | 18 | 8  | 4 | 11 | 8  | 4 | 4  | 4  | 4  | 3  | 19 | 1  | 10 |    |   |
| 30 | 5  | 0 | 7 | 14 | 9  | 7 | 6  | 1  | 6 | 6 | 17 | 9 | 9  | 9  | 6 | 1  | 11 | 5 | 14 | 4  | 5 | 7  | 2  | 5  | 0  | 2  | 4 | 13 | 6  | 4 | 7  | 0  | 4  | 4  | 10 | 10 |    |    |   |
| 30 | 10 | 0 | 7 | 16 | 7  | 7 | 7  | 11 | 6 | 6 | 19 | 7 | 6  | 11 | 6 | 3  | 7  | 5 | 16 | 1  | 5 | 8  | 9  | 5  | 1  | 9  | 4 | 15 | 0  | 4 | 8  | 6  | 4  | 2  | 4  | 10 | 13 | 6  |   |
| 30 | 15 | 0 | 7 | 18 | 6  | 7 | 9  | 10 | 7 | 7 | 1  | 5 | 6  | 13 | 3 | 5  | 4  | 5 | 17 | 9  | 5 | 10 | 5  | 5  | 3  | 4  | 4 | 16 | 6  | 4 | 10 | 0  | 4  | 3  | 9  | 10 | 15 | 3  |   |
| 31 | 0  | 0 | 8 | 0  | 5  | 7 | 11 | 8  | 7 | 7 | 3  | 3 | 6  | 15 | 0 | 6  | 7  | 1 | 19 | 5  | 5 | 12 | 0  | 5  | 5  | 4  | 4 | 18 | 0  | 4 | 11 | 6  | 4  | 4  | 3  | 9  | 10 | 15 | 3 |
| 31 | 5  | 0 | 8 | 2  | 4  | 7 | 13 | 7  | 7 | 7 | 5  | 0 | 6  | 16 | 9 | 8  | 10 | 6 | 1  | 1  | 5 | 13 | 8  | 5  | 6  | 5  | 4 | 19 | 7  | 4 | 13 | 0  | 4  | 4  | 4  | 10 | 18 | 9  |   |

\* Include value of allowances—e.g., board and lodging. Ignore shillings and pence between 5s steps.

SCHEDULE—continued  
APPENDIX A—continued

| WEEKLY* EARNINGS |    |    | AMOUNT TO BE DEDUCTED—NO DECLARATION AND "S" TAX CODES |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     |    |    |                |    |    |    |    |    |   |    |    |
|------------------|----|----|--|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|----|----|----------------|----|----|----|----|----|---|----|----|
|                  |    |    | S  |    |    | SI |    |    | S2 |    |    | S3 |    |    | S4 |    |    | S5 |    |    | S6 |    |    | S7 |    |    | S8 |    |    | S9 |    |    | S10 |    |    | No Declaration |    |    |    |    |    |   |    |    |
| £                | s. | d. | £  | s. | d. | £  | s. | d. | £  | s. | d. | £  | s. | d. | £  | s. | d. | £  | s. | d. | £  | s. | d. | £  | s. | d. | £  | s. | d. | £  | s. | d. | £   | s. | d. | £              | s. | d. | £  | s. | d. | £ | s. | d. |
| 31               | 10 | 0  | 8  | 4  | 3  | 7  | 15 | 5  | 7  | 6  | 10 | 6  | 18 | 7  | 6  | 10 | 7  | 6  | 2  | 10 | 5  | 15 | 3  | 5  | 8  | 1  | 5  | 1  | 2  | 2  | 4  | 14 | 6   | 4  | 8  | 1              | 11 | 0  | 6  | 6  |    |   |    |    |
| 31               | 15 | 0  | 8  | 6  | 3  | 7  | 17 | 4  | 7  | 8  | 8  | 7  | 0  | 4  | 6  | 12 | 4  | 6  | 4  | 6  | 5  | 16 | 11 | 5  | 9  | 8  | 5  | 2  | 9  | 4  | 16 | 0  | 4   | 9  | 6  | 11             | 2  | 3  | 3  |    |    |   |    |    |
| 32               | 0  | 0  | 8  | 8  | 2  | 7  | 19 | 2  | 7  | 10 | 6  | 7  | 2  | 2  | 6  | 14 | 1  | 6  | 6  | 2  | 5  | 18 | 7  | 5  | 11 | 4  | 5  | 4  | 3  | 4  | 17 | 6  | 4   | 11 | 0  | 11             | 4  | 0  | 0  |    |    |   |    |    |
| 32               | 5  | 0  | 8  | 10 | 1  | 8  | 1  | 1  | 7  | 12 | 5  | 7  | 4  | 0  | 6  | 15 | 10 | 6  | 7  | 10 | 6  | 0  | 3  | 5  | 12 | 11 | 5  | 5  | 18 | 4  | 19 | 0  | 4   | 12 | 6  | 11             | 5  | 9  | 6  |    |    |   |    |    |
| 32               | 10 | 0  | 8  | 12 | 0  | 8  | 3  | 0  | 7  | 14 | 3  | 7  | 5  | 10 | 6  | 17 | 7  | 6  | 9  | 7  | 6  | 2  | 0  | 5  | 14 | 7  | 5  | 7  | 5  | 0  | 7  | 4  | 14  | 0  | 11 | 7              | 6  | 6  |    |    |    |   |    |    |
| 32               | 15 | 0  | 8  | 14 | 0  | 8  | 4  | 11 | 7  | 16 | 2  | 7  | 7  | 7  | 6  | 19 | 4  | 6  | 11 | 4  | 6  | 3  | 8  | 5  | 16 | 2  | 5  | 9  | 0  | 5  | 2  | 1  | 4   | 15 | 6  | 11             | 9  | 3  | 3  |    |    |   |    |    |
| 33               | 0  | 0  | 8  | 16 | 0  | 8  | 6  | 11 | 7  | 18 | 0  | 7  | 9  | 5  | 7  | 1  | 2  | 6  | 13 | 1  | 6  | 5  | 4  | 5  | 17 | 10 | 5  | 10 | 7  | 5  | 3  | 8  | 4   | 17 | 0  | 11             | 12 | 9  | 0  | 0  |    |   |    |    |
| 33               | 5  | 0  | 8  | 18 | 0  | 8  | 8  | 10 | 7  | 19 | 11 | 7  | 11 | 3  | 7  | 2  | 11 | 6  | 14 | 10 | 6  | 7  | 0  | 5  | 19 | 6  | 5  | 12 | 3  | 5  | 5  | 3  | 4   | 18 | 6  | 11             | 14 | 6  | 6  |    |    |   |    |    |
| 33               | 10 | 0  | 9  | 0  | 0  | 8  | 10 | 9  | 8  | 1  | 9  | 7  | 13 | 2  | 7  | 4  | 9  | 6  | 16 | 7  | 6  | 8  | 9  | 6  | 1  | 2  | 5  | 13 | 10 | 5  | 6  | 10 | 5   | 0  | 0  | 11             | 14 | 6  | 6  |    |    |   |    |    |
| 33               | 15 | 0  | 9  | 2  | 0  | 8  | 12 | 8  | 8  | 3  | 8  | 7  | 15 | 0  | 7  | 6  | 7  | 6  | 18 | 4  | 6  | 10 | 5  | 6  | 2  | 10 | 5  | 15 | 6  | 5  | 8  | 4  | 5   | 1  | 6  | 11             | 16 | 3  | 3  |    |    |   |    |    |
| 34               | 0  | 0  | 9  | 4  | 0  | 8  | 14 | 8  | 8  | 5  | 7  | 7  | 16 | 11 | 7  | 8  | 5  | 7  | 0  | 1  | 6  | 12 | 2  | 6  | 4  | 6  | 5  | 17 | 1  | 5  | 9  | 11 | 5   | 3  | 1  | 11             | 18 | 0  | 0  |    |    |   |    |    |
| 34               | 5  | 0  | 9  | 6  | 0  | 8  | 16 | 7  | 8  | 7  | 7  | 7  | 18 | 9  | 7  | 10 | 2  | 7  | 1  | 11 | 6  | 13 | 11 | 6  | 6  | 3  | 5  | 18 | 9  | 5  | 11 | 6  | 4   | 17 | 0  | 11             | 19 | 9  | 9  |    |    |   |    |    |
| 34               | 10 | 0  | 9  | 8  | 0  | 8  | 18 | 7  | 8  | 9  | 6  | 8  | 0  | 8  | 7  | 12 | 0  | 7  | 3  | 9  | 6  | 15 | 8  | 6  | 7  | 11 | 6  | 0  | 4  | 5  | 13 | 2  | 5   | 5  | 6  | 3              | 12 | 1  | 6  | 6  |    |   |    |    |
| 34               | 15 | 0  | 9  | 10 | 0  | 9  | 0  | 7  | 8  | 11 | 5  | 8  | 2  | 6  | 7  | 13 | 10 | 7  | 5  | 6  | 6  | 17 | 5  | 6  | 9  | 7  | 6  | 2  | 0  | 5  | 14 | 9  | 5   | 7  | 9  | 12             | 5  | 0  | 0  |    |    |   |    |    |
| 35               | 0  | 0  | 9  | 12 | 1  | 9  | 2  | 7  | 8  | 13 | 4  | 8  | 4  | 5  | 7  | 15 | 9  | 7  | 7  | 4  | 6  | 19 | 2  | 6  | 11 | 3  | 6  | 3  | 9  | 5  | 16 | 5  | 5   | 9  | 4  | 5              | 9  | 4  | 12 | 5  | 0  |   |    |    |
| 35               | 5  | 0  | 9  | 14 | 2  | 9  | 4  | 7  | 8  | 15 | 4  | 8  | 6  | 4  | 7  | 17 | 7  | 7  | 9  | 2  | 7  | 0  | 11 | 6  | 13 | 0  | 6  | 5  | 5  | 5  | 18 | 0  | 5   | 10 | 11 | 12             | 6  | 9  | 6  | 6  |    |   |    |    |
| 35               | 10 | 0  | 9  | 16 | 2  | 9  | 6  | 7  | 8  | 17 | 3  | 8  | 8  | 3  | 7  | 19 | 6  | 7  | 11 | 0  | 7  | 2  | 8  | 6  | 14 | 9  | 6  | 7  | 1  | 5  | 19 | 8  | 5   | 12 | 6  | 12             | 8  | 3  | 3  |    |    |   |    |    |
| 35               | 15 | 0  | 9  | 18 | 3  | 9  | 8  | 7  | 8  | 19 | 3  | 8  | 10 | 2  | 8  | 1  | 4  | 7  | 12 | 9  | 7  | 4  | 6  | 6  | 16 | 6  | 6  | 8  | 9  | 6  | 1  | 3  | 6   | 14 | 1  | 12             | 10 | 3  | 3  |    |    |   |    |    |
| 36               | 0  | 0  | 10   | 0  | 4  | 9  | 10 | 7  | 9  | 1  | 3  | 8  | 12 | 1  | 8  | 3  | 3  | 7  | 14 | 7  | 7  | 6  | 4  | 6  | 18 | 3  | 6  | 10 | 6  | 6  | 2  | 11 | 5   | 15 | 8  | 12             | 12 | 0  | 0  |    |    |   |    |    |
| 36               | 5  | 0  | 10   | 2  | 5  | 9  | 12 | 8  | 9  | 3  | 3  | 8  | 14 | 1  | 8  | 5  | 1  | 7  | 16 | 5  | 7  | 14 | 7  | 7  | 8  | 1  | 6  | 12 | 2  | 6  | 4  | 7  | 5   | 17 | 4  | 12             | 13 | 9  | 9  |    |    |   |    |    |
| 36               | 10 | 0  | 10   | 4  | 5  | 9  | 14 | 9  | 9  | 5  | 3  | 8  | 16 | 0  | 8  | 7  | 0  | 7  | 18 | 4  | 7  | 9  | 11 | 7  | 9  | 11 | 7  | 1  | 9  | 6  | 13 | 0  | 6   | 10 | 11 | 12             | 15 | 6  | 6  |    |    |   |    |    |
| 36               | 15 | 0  | 10   | 6  | 7  | 9  | 16 | 9  | 9  | 7  | 3  | 8  | 17 | 11 | 8  | 8  | 11 | 8  | 0  | 2  | 7  | 11 | 9  | 7  | 11 | 9  | 6  | 15 | 7  | 6  | 7  | 11 | 6   | 0  | 7  | 12             | 17 | 3  | 0  |    |    |   |    |    |
| 37               | 0  | 0  | 10   | 8  | 8  | 9  | 18 | 10 | 9  | 9  | 3  | 8  | 19 | 10 | 8  | 10 | 10 | 8  | 2  | 1  | 7  | 13 | 7  | 7  | 13 | 7  | 6  | 17 | 4  | 6  | 9  | 8  | 6   | 2  | 2  | 13             | 0  | 9  | 6  |    |    |   |    |    |
| 37               | 5  | 0  | 10   | 10 | 10 | 10 | 0  | 11 | 9  | 11 | 3  | 9  | 1  | 10 | 8  | 12 | 9  | 8  | 3  | 11 | 7  | 15 | 4  | 7  | 15 | 4  | 6  | 19 | 1  | 6  | 11 | 4  | 6   | 3  | 10 | 1              | 5  | 0  | 6  |    |    |   |    |    |
| 37               | 10 | 0  | 10   | 12 | 11 | 10 | 3  | 0  | 9  | 13 | 3  | 9  | 3  | 10 | 8  | 14 | 9  | 8  | 5  | 10 | 7  | 17 | 2  | 7  | 17 | 2  | 7  | 1  | 0  | 6  | 13 | 0  | 6   | 13 | 0  | 6              | 5  | 5  | 2  | 6  |    |   |    |    |



|    |    |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |    |    |   |    |    |    |    |    |    |    |    |    |   |
|----|----|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|---|----|----|---|----|----|----|----|----|----|----|----|----|---|
| 37 | 15 | 0 | 10 | 15 | 1  | 10 | 5  | 0  | 9  | 15 | 3  | 9  | 5  | 10 | 8  | 16 | 8  | 8  | 7  | 8  | 7  | 19 | 1  | 7  | 10 | 8  | 7 | 2  | 7  | 6 | 14 | 8  | 6  | 7  | 2  | 13 | 4  | 3  |    |   |
| 38 | 0  | 0 | 10 | 17 | 2  | 10 | 7  | 1  | 9  | 17 | 4  | 9  | 9  | 7  | 10 | 8  | 18 | 7  | 8  | 9  | 7  | 8  | 0  | 11 | 7  | 12 | 6 | 7  | 4  | 4 | 6  | 6  | 16 | 5  | 5  | 7  | 2  | 13 | 6  | 3 |
| 38 | 5  | 0 | 10 | 19 | 4  | 10 | 9  | 3  | 9  | 19 | 5  | 9  | 9  | 10 | 9  | 0  | 6  | 8  | 11 | 6  | 8  | 2  | 10 | 7  | 14 | 4  | 7 | 14 | 1  | 6 | 6  | 16 | 2  | 2  | 11 | 13 | 9  | 6  |    |   |
| 38 | 10 | 0 | 11 | 1  | 5  | 10 | 11 | 4  | 10 | 1  | 6  | 9  | 11 | 10 | 9  | 2  | 6  | 8  | 13 | 5  | 8  | 4  | 8  | 7  | 16 | 2  | 7 | 16 | 2  | 2 | 6  | 6  | 18 | 2  | 11 | 13 | 9  | 6  |    |   |
| 38 | 15 | 0 | 11 | 3  | 8  | 10 | 13 | 6  | 10 | 3  | 6  | 9  | 13 | 10 | 9  | 4  | 6  | 8  | 15 | 5  | 8  | 6  | 7  | 17 | 17 | 11 | 7 | 17 | 11 | 7 | 6  | 6  | 19 | 1  | 8  | 13 | 11 | 3  |    |   |
| 39 | 0  | 0 | 11 | 5  | 10 | 10 | 15 | 7  | 10 | 5  | 7  | 9  | 15 | 10 | 9  | 6  | 6  | 8  | 17 | 4  | 8  | 8  | 5  | 7  | 19 | 9  | 7 | 19 | 9  | 7 | 11 | 6  | 7  | 3  | 5  | 6  | 15 | 7  |    |   |
| 39 | 5  | 0 | 11 | 8  | 0  | 10 | 17 | 9  | 10 | 7  | 8  | 9  | 17 | 11 | 9  | 8  | 6  | 8  | 19 | 3  | 8  | 10 | 4  | 8  | 1  | 8  | 7 | 13 | 3  | 7 | 7  | 5  | 2  | 6  | 6  | 15 | 7  |    |    |   |
| 39 | 10 | 0 | 11 | 10 | 2  | 10 | 19 | 10 | 10 | 9  | 9  | 10 | 0  | 0  | 9  | 10 | 6  | 8  | 12 | 2  | 8  | 12 | 2  | 8  | 3  | 6  | 8 | 3  | 6  | 7 | 7  | 6  | 11 | 8  | 6  | 6  | 19 | 0  |    |   |
| 39 | 15 | 0 | 11 | 12 | 5  | 11 | 2  | 0  | 10 | 11 | 10 | 10 | 2  | 1  | 9  | 12 | 6  | 9  | 3  | 2  | 8  | 14 | 2  | 8  | 5  | 5  | 7 | 15 | 1  | 7 | 7  | 8  | 8  | 7  | 7  | 0  | 9  | 13 | 18 |   |
| 40 | 0  | 0 | 11 | 14 | 7  | 11 | 4  | 1  | 10 | 14 | 0  | 10 | 4  | 1  | 9  | 14 | 6  | 9  | 5  | 1  | 8  | 16 | 1  | 8  | 7  | 3  | 7 | 16 | 11 | 7 | 7  | 18 | 9  | 7  | 7  | 2  | 6  | 14 | 0  |   |
| 40 | 5  | 0 | 11 | 16 | 9  | 11 | 6  | 4  | 10 | 16 | 1  | 10 | 6  | 2  | 9  | 16 | 6  | 9  | 7  | 1  | 8  | 18 | 0  | 8  | 9  | 2  | 8 | 0  | 6  | 7 | 12 | 3  | 7  | 4  | 3  | 7  | 4  | 3  |    |   |
| 40 | 10 | 0 | 11 | 19 | 0  | 11 | 8  | 6  | 10 | 18 | 3  | 10 | 8  | 3  | 9  | 18 | 6  | 9  | 9  | 1  | 8  | 19 | 11 | 8  | 11 | 0  | 8 | 2  | 4  | 7 | 14 | 0  | 7  | 6  | 0  | 14 | 3  | 6  |    |   |
| 40 | 15 | 0 | 12 | 1  | 3  | 11 | 10 | 8  | 11 | 0  | 4  | 10 | 10 | 4  | 10 | 0  | 7  | 9  | 11 | 1  | 9  | 1  | 11 | 8  | 12 | 11 | 8 | 2  | 4  | 7 | 15 | 10 | 7  | 7  | 9  | 14 | 5  | 3  |    |   |
| 41 | 0  | 0 | 12 | 3  | 6  | 11 | 12 | 10 | 11 | 2  | 6  | 10 | 12 | 5  | 10 | 2  | 8  | 9  | 13 | 1  | 9  | 3  | 10 | 8  | 14 | 10 | 8 | 6  | 1  | 7 | 17 | 8  | 7  | 9  | 6  | 6  | 14 | 8  | 9  |   |
| 41 | 5  | 0 | 12 | 5  | 9  | 11 | 15 | 1  | 11 | 4  | 7  | 10 | 14 | 6  | 10 | 4  | 8  | 9  | 15 | 1  | 9  | 5  | 9  | 8  | 16 | 9  | 8 | 8  | 0  | 7 | 19 | 6  | 7  | 11 | 3  | 7  | 11 | 3  |    |   |
| 41 | 10 | 0 | 12 | 8  | 0  | 11 | 17 | 3  | 11 | 6  | 9  | 10 | 16 | 8  | 10 | 6  | 9  | 9  | 17 | 1  | 9  | 7  | 9  | 8  | 18 | 8  | 8 | 9  | 10 | 8 | 8  | 9  | 10 | 8  | 7  | 13 | 0  |    |    |   |
| 41 | 15 | 0 | 12 | 10 | 3  | 11 | 19 | 5  | 11 | 9  | 0  | 10 | 18 | 9  | 10 | 8  | 10 | 9  | 19 | 1  | 9  | 9  | 9  | 9  | 0  | 7  | 8 | 9  | 10 | 8 | 8  | 3  | 3  | 7  | 13 | 4  | 10 |    |    |   |
| 42 | 0  | 0 | 12 | 12 | 6  | 12 | 1  | 8  | 11 | 11 | 2  | 11 | 0  | 11 | 10 | 10 | 11 | 10 | 1  | 2  | 9  | 11 | 9  | 9  | 2  | 7  | 8 | 11 | 9  | 8 | 11 | 9  | 8  | 1  | 3  | 7  | 14 | 10 |    |   |
| 42 | 5  | 0 | 12 | 14 | 9  | 12 | 3  | 11 | 11 | 13 | 4  | 11 | 3  | 0  | 10 | 12 | 11 | 10 | 3  | 3  | 9  | 13 | 9  | 9  | 4  | 6  | 8 | 13 | 7  | 8 | 5  | 0  | 7  | 16 | 7  | 14 | 15 | 9  |    |   |
| 42 | 10 | 0 | 12 | 17 | 0  | 12 | 6  | 2  | 11 | 15 | 6  | 11 | 5  | 2  | 10 | 15 | 1  | 10 | 5  | 3  | 9  | 15 | 9  | 9  | 6  | 5  | 8 | 17 | 5  | 8 | 8  | 9  | 8  | 0  | 3  | 7  | 18 | 5  |    |   |
| 42 | 15 | 0 | 12 | 19 | 4  | 12 | 8  | 5  | 11 | 17 | 9  | 11 | 7  | 3  | 10 | 17 | 2  | 10 | 7  | 4  | 9  | 17 | 9  | 9  | 8  | 4  | 8 | 19 | 4  | 8 | 10 | 7  | 8  | 2  | 1  | 10 | 14 | 19 |    |   |
| 43 | 0  | 0 | 13 | 1  | 8  | 12 | 10 | 8  | 11 | 19 | 11 | 11 | 9  | 5  | 10 | 19 | 4  | 10 | 9  | 5  | 9  | 19 | 9  | 9  | 10 | 4  | 9 | 10 | 4  | 8 | 12 | 6  | 8  | 3  | 10 | 8  | 3  | 10 |    |   |
| 43 | 5  | 0 | 13 | 4  | 0  | 12 | 12 | 11 | 12 | 2  | 1  | 11 | 11 | 8  | 11 | 1  | 5  | 10 | 11 | 6  | 10 | 1  | 9  | 9  | 12 | 4  | 9 | 1  | 3  | 8 | 12 | 6  | 8  | 12 | 6  | 8  | 5  | 8  |    |   |
| 43 | 10 | 0 | 13 | 6  | 3  | 12 | 15 | 2  | 12 | 4  | 4  | 11 | 13 | 10 | 11 | 3  | 7  | 10 | 13 | 6  | 10 | 3  | 9  | 9  | 14 | 4  | 9 | 3  | 3  | 8 | 14 | 4  | 8  | 14 | 4  | 8  | 5  | 8  |    |   |
| 43 | 15 | 0 | 13 | 8  | 7  | 12 | 17 | 5  | 12 | 6  | 7  | 11 | 16 | 0  | 11 | 5  | 8  | 10 | 15 | 7  | 10 | 5  | 10 | 9  | 16 | 4  | 9 | 5  | 2  | 8 | 16 | 3  | 8  | 7  | 7  | 15 | 6  | 3  |    |   |
| 44 | 0  | 0 | 13 | 10 | 11 | 12 | 19 | 9  | 12 | 8  | 10 | 11 | 18 | 2  | 11 | 7  | 10 | 10 | 17 | 9  | 10 | 7  | 11 | 9  | 18 | 4  | 9 | 9  | 0  | 9 | 0  | 0  | 8  | 11 | 4  | 15 | 8  | 0  |    |   |
| 44 | 5  | 0 | 13 | 13 | 3  | 13 | 2  | 0  | 12 | 11 | 1  | 12 | 0  | 5  | 11 | 9  | 11 | 10 | 19 | 10 | 10 | 10 | 0  | 10 | 0  | 4  | 9 | 11 | 0  | 9 | 2  | 0  | 8  | 13 | 2  | 15 | 9  | 6  |    |   |
| 44 | 10 | 0 | 13 | 15 | 7  | 13 | 4  | 4  | 12 | 13 | 4  | 12 | 2  | 7  | 11 | 12 | 1  | 11 | 2  | 0  | 10 | 12 | 0  | 10 | 2  | 4  | 9 | 13 | 0  | 9 | 3  | 11 | 8  | 15 | 1  | 15 | 13 | 3  |    |   |
| 44 | 15 | 0 | 13 | 18 | 0  | 13 | 6  | 8  | 12 | 15 | 7  | 12 | 4  | 9  | 11 | 14 | 4  | 11 | 4  | 1  | 10 | 14 | 1  | 10 | 4  | 4  | 9 | 15 | 0  | 9 | 5  | 10 | 8  | 16 | 11 | 15 | 15 | 0  |    |   |
| 45 | 0  | 0 | 14 | 0  | 4  | 13 | 9  | 0  | 12 | 17 | 10 | 12 | 7  | 0  | 11 | 16 | 6  | 11 | 6  | 3  | 10 | 16 | 2  | 10 | 6  | 5  | 9 | 17 | 0  | 9 | 7  | 9  | 8  | 18 | 10 | 15 | 15 | 0  |    |   |

\* Include value of allowances—e.g. board and lodging. Ignore shillings and pence between 5s. steps

SCHEDULE—continued  
APPENDIX A—continued

| WEEKLY EARNINGS | AMOUNT TO BE DEDUCTED—NO DECLARATION AND "S" TAX CODES |          |          |          |         |          |          |          |         |          |          |         | No Declaration |          |          |          |          |
|-----------------|--|----------|----------|----------|---------|----------|----------|----------|---------|----------|----------|---------|----------------|----------|----------|----------|----------|
|                 | S  | S1       | S2       | S3       | S4      | S5       | S6       | S7       | S8      | S9       | S10      |         |                |          |          |          |          |
| £ s d           | £ s d  | £ s d    | £ s d    | £ s d    | £ s d   | £ s d    | £ s d    | £ s d    | £ s d   | £ s d    | £ s d    | £ s d   | £ s d          | £ s d    | £ s d    | £ s d    | £ s d    |
| 45 5 0          | 14 2 9   | 13 11 3  | 13 0 1   | 12 9 3   | 11 18 8 | 11 8 4   | 10 18 3  | 10 8 6   | 10 9 0  | 9 19 0   | 9 9 9    | 9 2 2   | 9 15 3         | 9 15 3   | 9 15 3   | 9 15 3   | 9 15 3   |
| 45 10 0         | 14 5 1   | 13 13 7  | 13 2 5   | 12 11 6  | 12 0 10 | 11 10 6  | 11 0 4   | 10 10 7  | 10 1 0  | 9 11 8   | 9 13 7   | 9 4 4   | 9 16 0         | 9 16 0   | 9 16 0   | 9 16 0   | 9 16 0   |
| 45 15 0         | 14 7 6   | 13 15 11 | 13 4 9   | 12 13 9  | 12 3 1  | 11 12 7  | 11 2 6   | 10 12 7  | 10 3 0  | 9 13 7   | 9 13 7   | 9 6 6   | 9 16 3         | 9 16 3   | 9 16 3   | 9 16 3   | 9 16 3   |
| 46 0 0          | 14 9 10  | 13 18 4  | 13 7 1   | 12 16 0  | 12 5 3  | 11 14 9  | 11 4 7   | 10 14 8  | 10 5 0  | 9 15 7   | 9 15 7   | 9 6 6   | 9 16 3         | 9 16 3   | 9 16 3   | 9 16 3   | 9 16 3   |
| 46 5 0          | 14 12 3  | 14 0 8   | 13 9 4   | 12 18 3  | 12 7 6  | 11 17 0  | 11 6 9   | 10 16 9  | 10 7 0  | 9 17 7   | 9 17 7   | 9 6 8   | 9 16 3         | 9 16 3   | 9 16 3   | 9 16 3   | 9 16 3   |
| 46 10 0         | 14 14 8  | 14 3 1   | 13 11 8  | 13 0 6   | 12 9 9  | 11 19 2  | 11 8 10  | 10 18 10 | 10 9 1  | 9 19 7   | 9 19 7   | 9 10 5  | 9 16 5         | 9 16 5   | 9 16 5   | 9 16 5   | 9 16 5   |
| 46 15 0         | 14 17 1  | 14 5 5   | 13 14 0  | 13 2 10  | 12 12 0 | 12 1 4   | 11 11 0  | 11 0 11  | 10 11 2 | 10 1 7   | 9 12 4   | 9 12 4  | 9 16 7         | 9 16 7   | 9 16 7   | 9 16 7   | 9 16 7   |
| 47 0 0          | 14 19 7  | 14 7 10  | 13 16 4  | 13 5 1   | 12 14 3 | 12 3 6   | 11 13 1  | 11 3 0   | 10 13 2 | 10 3 7   | 9 14 3   | 9 14 3  | 9 16 9         | 9 16 9   | 9 16 9   | 9 16 9   | 9 16 9   |
| 47 5 0          | 15 2 0   | 14 10 2  | 13 18 8  | 13 7 5   | 12 16 6 | 12 5 9   | 11 15 3  | 11 5 2   | 10 15 3 | 10 5 7   | 9 16 3   | 9 16 3  | 9 16 10        | 9 16 10  | 9 16 10  | 9 16 10  | 9 16 10  |
| 47 10 0         | 15 4 5   | 14 12 7  | 14 1 0   | 13 9 9   | 12 18 9 | 12 7 11  | 11 17 6  | 11 7 3   | 10 17 4 | 10 7 7   | 9 18 3   | 9 18 3  | 9 16 12        | 9 16 12  | 9 16 12  | 9 16 12  | 9 16 12  |
| 47 15 0         | 15 6 10  | 14 15 0  | 14 3 5   | 13 12 1  | 13 1 0  | 12 10 2  | 11 19 8  | 11 9 5   | 10 19 5 | 10 9 8   | 10 9 8   | 10 0 3  | 10 16 3        | 10 16 3  | 10 16 3  | 10 16 3  | 10 16 3  |
| 48 0 0          | 15 9 4   | 14 17 5  | 14 5 9   | 13 14 4  | 13 3 3  | 12 12 5  | 12 1 10  | 11 11 6  | 11 1 5  | 10 11 8  | 10 11 8  | 10 2 3  | 10 16 9        | 10 16 9  | 10 16 9  | 10 16 9  | 10 16 9  |
| 48 5 0          | 15 11 9  | 14 19 10 | 14 8 2   | 13 16 8  | 13 5 6  | 12 14 8  | 12 4 0   | 11 13 8  | 11 3 7  | 10 13 9  | 10 13 9  | 10 4 3  | 10 17 9        | 10 17 9  | 10 17 9  | 10 17 9  | 10 17 9  |
| 48 10 0         | 15 14 3  | 15 2 3   | 14 10 6  | 13 19 0  | 13 7 10 | 12 16 11 | 12 6 3   | 11 15 9  | 11 5 8  | 10 15 10 | 10 15 10 | 10 6 3  | 10 17 9        | 10 17 9  | 10 17 9  | 10 17 9  | 10 17 9  |
| 48 15 0         | 15 16 9  | 15 4 9   | 14 12 11 | 13 10 2  | 13 1 4  | 12 19 2  | 12 8 5   | 11 17 11 | 11 7 10 | 10 17 11 | 10 17 11 | 10 6 3  | 10 17 3        | 10 17 3  | 10 17 3  | 10 17 3  | 10 17 3  |
| 49 0 0          | 15 19 3  | 15 7 2   | 14 15 3  | 14 3 9   | 13 12 5 | 13 1 5   | 12 10 7  | 12 0 2   | 11 9 11 | 10 19 11 | 10 19 11 | 10 10 3 | 10 17 9        | 10 17 9  | 10 17 9  | 10 17 9  | 10 17 9  |
| 49 5 0          | 16 1 9   | 15 9 7   | 14 17 8  | 14 6 1   | 13 14 9 | 13 3 8   | 12 12 10 | 12 2 4   | 11 12 1 | 11 2 0   | 10 12 4  | 10 12 4 | 10 17 4        | 10 17 4  | 10 17 4  | 10 17 4  | 10 17 4  |
| 49 10 0         | 16 4 3   | 15 12 0  | 15 0 2   | 14 8 6   | 13 17 1 | 13 5 11  | 12 15 1  | 12 4 6   | 11 14 2 | 11 4 1   | 10 14 4  | 10 14 4 | 10 17 8        | 10 17 8  | 10 17 8  | 10 17 8  | 10 17 8  |
| 49 15 0         | 16 6 9   | 15 14 6  | 15 2 7   | 14 10 10 | 13 19 5 | 13 8 2   | 12 17 4  | 12 6 8   | 11 16 4 | 11 6 2   | 10 16 5  | 10 16 5 | 10 17 8        | 10 17 8  | 10 17 8  | 10 17 8  | 10 17 8  |
| 50 0 0          | 16 9 3   | 15 17 0  | 15 5 0   | 14 13 3  | 14 1 8  | 13 10 6  | 12 19 7  | 12 8 11  | 11 18 5 | 11 8 4   | 10 18 6  | 10 18 6 | 10 17 10       | 10 17 10 | 10 17 10 | 10 17 10 | 10 17 10 |
| 50 5 0          | 16 11 10   | 15 19 6  | 15 7 5   | 14 15 7  | 14 4 1  | 13 12 10 | 13 1 10  | 12 11 1  | 12 0 7  | 11 10 5  | 11 10 5  | 11 0 6  | 11 17 9        | 11 17 9  | 11 17 9  | 11 17 9  | 11 17 9  |
| 50 10 0         | 16 14 5  | 16 2 0   | 15 9 11  | 14 18 0  | 14 6 5  | 13 15 2  | 13 4 1   | 12 13 3  | 12 2 10 | 11 12 7  | 11 12 7  | 11 2 7  | 11 17 6        | 11 17 6  | 11 17 6  | 11 17 6  | 11 17 6  |
| 50 15 0         | 16 17 0  | 16 4 6   | 15 12 4  | 15 0 5   | 14 8 10 | 13 17 5  | 13 6 4   | 12 15 6  | 12 5 0  | 11 14 8  | 11 14 8  | 11 4 8  | 11 17 3        | 11 17 3  | 11 17 3  | 11 17 3  | 11 17 3  |
| 51 0 0          | 16 19 6  | 16 7 0   | 15 14 9  | 15 2 10  | 14 11 2 | 13 19 9  | 13 8 7   | 12 17 9  | 12 7 2  | 11 16 10 | 11 16 10 | 11 6 9  | 11 17 0        | 11 17 0  | 11 17 0  | 11 17 0  | 11 17 0  |
| 51 5 0          | 17 2 1   | 16 9 6   | 15 17 3  | 15 5 4   | 14 13 7 | 14 2 1   | 13 10 11 | 13 0 0   | 12 9 4  | 11 18 8  | 11 18 8  | 11 8 8  | 11 17 18       | 11 17 18 | 11 17 18 | 11 17 18 | 11 17 18 |

|    |    |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|----|----|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| 51 | 10 | 0 | 17 | 4  | 8  | 16 | 12 | 0  | 15 | 19 | 9  | 15 | 7  | 9  | 14 | 15 | 11 | 14 | 4  | 5  | 13 | 13 | 3  | 13 | 2  | 3  | 12 | 7  | 12 | 11 | 12 | 11 | 11 | 0  | 18 | 0  | 6  |
| 51 | 15 | 0 | 17 | 7  | 3  | 16 | 14 | 7  | 16 | 2  | 3  | 15 | 10 | 2  | 14 | 18 | 4  | 14 | 6  | 9  | 13 | 15 | 6  | 13 | 4  | 6  | 12 | 9  | 12 | 13 | 3  | 11 | 18 | 2  | 6  |    |    |
| 52 | 0  | 0 | 17 | 9  | 10 | 16 | 17 | 2  | 16 | 4  | 9  | 15 | 12 | 7  | 15 | 0  | 9  | 14 | 9  | 2  | 13 | 17 | 10 | 13 | 6  | 6  | 12 | 15 | 12 | 15 | 11 | 18 | 18 | 4  | 0  |    |    |
| 52 | 5  | 0 | 17 | 12 | 5  | 16 | 19 | 9  | 16 | 7  | 3  | 15 | 15 | 1  | 15 | 3  | 2  | 14 | 11 | 6  | 14 | 0  | 2  | 13 | 9  | 9  | 12 | 18 | 2  | 12 | 18 | 17 | 4  | 5  | 9  |    |    |
| 52 | 10 | 0 | 17 | 15 | 1  | 17 | 2  | 3  | 16 | 9  | 9  | 15 | 17 | 6  | 15 | 5  | 7  | 14 | 13 | 11 | 14 | 2  | 6  | 13 | 11 | 3  | 13 | 13 | 0  | 12 | 17 | 4  | 18 | 18 | 6  |    |    |
| 52 | 15 | 0 | 17 | 17 | 8  | 17 | 4  | 10 | 16 | 12 | 3  | 16 | 0  | 0  | 15 | 8  | 0  | 14 | 16 | 3  | 14 | 4  | 9  | 13 | 13 | 7  | 13 | 13 | 7  | 12 | 18 | 18 | 9  | 18 | 3  |    |    |
| 53 | 0  | 0 | 18 | 0  | 4  | 17 | 7  | 5  | 16 | 14 | 10 | 16 | 2  | 6  | 15 | 10 | 6  | 14 | 18 | 8  | 14 | 7  | 1  | 13 | 15 | 11 | 13 | 12 | 14 | 3  | 12 | 13 | 1  | 18 | 1  |    |    |
| 53 | 5  | 0 | 18 | 2  | 11 | 17 | 10 | 0  | 16 | 17 | 4  | 16 | 5  | 0  | 15 | 12 | 11 | 15 | 1  | 0  | 14 | 9  | 6  | 13 | 18 | 3  | 13 | 7  | 2  | 12 | 16 | 5  | 18 | 12 | 9  |    |    |
| 53 | 10 | 0 | 18 | 5  | 7  | 17 | 12 | 7  | 16 | 19 | 11 | 16 | 7  | 6  | 15 | 15 | 4  | 15 | 3  | 5  | 14 | 11 | 10 | 14 | 11 | 6  | 13 | 9  | 5  | 12 | 18 | 7  | 12 | 14 | 6  |    |    |
| 53 | 15 | 0 | 18 | 8  | 2  | 17 | 15 | 2  | 17 | 2  | 6  | 16 | 10 | 0  | 15 | 17 | 9  | 15 | 5  | 10 | 14 | 14 | 3  | 14 | 2  | 2  | 13 | 1  | 8  | 13 | 0  | 10 | 12 | 18 | 16 | 3  |    |
| 54 | 0  | 0 | 18 | 10 | 10 | 17 | 17 | 10 | 17 | 5  | 1  | 16 | 12 | 6  | 16 | 0  | 3  | 15 | 8  | 4  | 14 | 16 | 7  | 14 | 5  | 2  | 13 | 14 | 0  | 13 | 3  | 1  | 18 | 18 | 0  |    |    |
| 54 | 5  | 0 | 18 | 13 | 6  | 18 | 0  | 5  | 17 | 7  | 7  | 16 | 15 | 0  | 16 | 2  | 9  | 15 | 10 | 9  | 14 | 19 | 0  | 14 | 7  | 6  | 13 | 16 | 3  | 13 | 5  | 4  | 12 | 14 | 8  | 18 |    |
| 54 | 10 | 0 | 18 | 16 | 3  | 18 | 3  | 1  | 17 | 10 | 2  | 16 | 17 | 7  | 16 | 5  | 3  | 15 | 13 | 2  | 15 | 1  | 4  | 14 | 9  | 10 | 13 | 18 | 7  | 13 | 7  | 7  | 12 | 16 | 19 | 19 |    |
| 54 | 15 | 0 | 18 | 18 | 11 | 18 | 5  | 8  | 17 | 12 | 9  | 17 | 0  | 1  | 16 | 7  | 9  | 15 | 15 | 7  | 15 | 3  | 9  | 14 | 12 | 2  | 14 | 0  | 11 | 14 | 0  | 10 | 19 | 19 | 3  | 19 |    |
| 55 | 0  | 0 | 19 | 1  | 7  | 18 | 8  | 4  | 17 | 15 | 4  | 17 | 2  | 8  | 16 | 10 | 3  | 15 | 18 | 1  | 15 | 6  | 2  | 14 | 14 | 7  | 14 | 3  | 3  | 13 | 12 | 1  | 19 | 19 | 5  | 0  |    |
| 55 | 5  | 0 | 19 | 4  | 3  | 18 | 10 | 11 | 17 | 18 | 0  | 17 | 5  | 3  | 16 | 12 | 9  | 16 | 0  | 6  | 15 | 8  | 7  | 14 | 16 | 11 | 14 | 5  | 6  | 13 | 14 | 4  | 19 | 6  | 9  |    |    |
| 55 | 10 | 0 | 19 | 7  | 0  | 18 | 13 | 8  | 18 | 0  | 7  | 17 | 7  | 10 | 16 | 15 | 3  | 16 | 3  | 0  | 15 | 11 | 0  | 14 | 19 | 4  | 14 | 7  | 10 | 13 | 16 | 8  | 19 | 8  | 6  | 19 |    |
| 55 | 15 | 0 | 19 | 9  | 8  | 18 | 16 | 4  | 18 | 3  | 3  | 17 | 10 | 4  | 16 | 17 | 9  | 16 | 5  | 6  | 15 | 13 | 6  | 15 | 1  | 8  | 14 | 10 | 2  | 13 | 19 | 0  | 19 | 10 | 3  | 19 |    |
| 56 | 0  | 0 | 19 | 12 | 5  | 18 | 19 | 0  | 18 | 5  | 10 | 17 | 12 | 11 | 17 | 0  | 4  | 16 | 8  | 0  | 15 | 15 | 11 | 15 | 4  | 1  | 14 | 12 | 6  | 14 | 1  | 4  | 19 | 12 | 0  | 19 |    |
| 56 | 5  | 0 | 19 | 15 | 2  | 19 | 1  | 8  | 18 | 8  | 6  | 17 | 15 | 6  | 17 | 2  | 10 | 16 | 10 | 6  | 15 | 18 | 4  | 15 | 6  | 5  | 14 | 14 | 11 | 14 | 3  | 7  | 19 | 13 | 9  | 19 |    |
| 56 | 10 | 0 | 19 | 17 | 11 | 19 | 4  | 5  | 18 | 11 | 1  | 17 | 18 | 1  | 17 | 5  | 5  | 16 | 13 | 0  | 16 | 0  | 9  | 15 | 8  | 11 | 14 | 17 | 3  | 14 | 5  | 11 | 19 | 15 | 6  | 19 |    |
| 56 | 15 | 0 | 20 | 0  | 8  | 19 | 7  | 1  | 18 | 13 | 9  | 18 | 0  | 9  | 17 | 8  | 0  | 16 | 15 | 6  | 16 | 3  | 3  | 15 | 11 | 4  | 14 | 19 | 8  | 14 | 8  | 3  | 19 | 17 | 3  | 19 |    |
| 57 | 0  | 0 | 20 | 3  | 5  | 19 | 9  | 9  | 18 | 16 | 5  | 18 | 3  | 4  | 17 | 10 | 7  | 16 | 18 | 0  | 16 | 5  | 9  | 15 | 13 | 9  | 15 | 2  | 0  | 14 | 10 | 7  | 19 | 19 | 0  | 19 |    |
| 57 | 5  | 0 | 20 | 6  | 2  | 19 | 12 | 5  | 18 | 19 | 1  | 18 | 6  | 0  | 17 | 13 | 1  | 17 | 0  | 6  | 16 | 8  | 3  | 15 | 16 | 2  | 15 | 4  | 5  | 14 | 12 | 10 | 14 | 1  | 8  | 20 | 0  |
| 57 | 10 | 0 | 20 | 8  | 11 | 19 | 15 | 2  | 19 | 1  | 9  | 18 | 8  | 7  | 17 | 15 | 8  | 17 | 3  | 1  | 16 | 10 | 9  | 15 | 18 | 8  | 15 | 6  | 9  | 14 | 15 | 3  | 14 | 4  | 0  | 20 | 2  |
| 57 | 15 | 0 | 20 | 11 | 8  | 19 | 17 | 11 | 19 | 4  | 6  | 18 | 11 | 3  | 17 | 18 | 3  | 17 | 5  | 7  | 16 | 13 | 3  | 16 | 1  | 1  | 15 | 9  | 2  | 14 | 17 | 7  | 14 | 6  | 4  | 20 | 4  |
| 58 | 0  | 0 | 20 | 14 | 6  | 20 | 0  | 8  | 19 | 7  | 2  | 18 | 13 | 10 | 18 | 0  | 11 | 17 | 8  | 2  | 16 | 15 | 9  | 16 | 3  | 6  | 15 | 11 | 7  | 15 | 0  | 0  | 14 | 8  | 7  | 20 | 6  |
| 58 | 5  | 0 | 20 | 17 | 3  | 20 | 3  | 5  | 19 | 9  | 10 | 18 | 16 | 6  | 18 | 3  | 6  | 17 | 10 | 9  | 16 | 18 | 3  | 16 | 6  | 0  | 15 | 14 | 1  | 15 | 2  | 4  | 14 | 10 | 3  | 20 | 7  |
| 58 | 10 | 0 | 21 | 0  | 1  | 20 | 6  | 2  | 19 | 12 | 6  | 18 | 19 | 2  | 18 | 6  | 2  | 17 | 13 | 4  | 17 | 0  | 9  | 16 | 8  | 6  | 15 | 16 | 6  | 15 | 4  | 9  | 14 | 13 | 3  | 20 | 9  |
| 58 | 15 | 0 | 21 | 2  | 11 | 20 | 8  | 11 | 19 | 15 | 3  | 19 | 1  | 11 | 18 | 8  | 9  | 17 | 15 | 10 | 17 | 3  | 3  | 16 | 11 | 1  | 15 | 18 | 11 | 15 | 7  | 1  | 14 | 15 | 7  | 20 | 11 |

\* Include value of allowances—e.g. board and lodging. Ignore shillings and pence between 5s steps.



|         |       |       |       |       |       |       |       |       |       |       |       |       |
|---------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 9 11 0  | 11 3  | 11 3  | 11 3  | 11 3  | 11 3  | 11 3  | 11 3  | 11 3  | 11 3  | 11 3  | 11 3  | 11 3  |
| 9 12 0  | 11 4  | 11 4  | 11 4  | 11 4  | 11 4  | 11 4  | 11 4  | 11 4  | 11 4  | 11 4  | 11 4  | 11 4  |
| 9 13 0  | 11 5  | 11 5  | 11 5  | 11 5  | 11 5  | 11 5  | 11 5  | 11 5  | 11 5  | 11 5  | 11 5  | 11 5  |
| 9 14 0  | 11 6  | 11 6  | 11 6  | 11 6  | 11 6  | 11 6  | 11 6  | 11 6  | 11 6  | 11 6  | 11 6  | 11 6  |
| 9 15 0  | 11 7  | 11 7  | 11 7  | 11 7  | 11 7  | 11 7  | 11 7  | 11 7  | 11 7  | 11 7  | 11 7  | 11 7  |
| 9 16 0  | 11 8  | 11 8  | 11 8  | 11 8  | 11 8  | 11 8  | 11 8  | 11 8  | 11 8  | 11 8  | 11 8  | 11 8  |
| 9 17 0  | 11 9  | 11 9  | 11 9  | 11 9  | 11 9  | 11 9  | 11 9  | 11 9  | 11 9  | 11 9  | 11 9  | 11 9  |
| 9 18 0  | 11 10 | 11 10 | 11 10 | 11 10 | 11 10 | 11 10 | 11 10 | 11 10 | 11 10 | 11 10 | 11 10 | 11 10 |
| 9 19 0  | 11 11 | 11 11 | 11 11 | 11 11 | 11 11 | 11 11 | 11 11 | 11 11 | 11 11 | 11 11 | 11 11 | 11 11 |
| 10 0 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  | 12 0  |
| 10 1 0  | 12 1  | 12 1  | 12 1  | 12 1  | 12 1  | 12 1  | 12 1  | 12 1  | 12 1  | 12 1  | 12 1  | 12 1  |
| 10 2 0  | 12 2  | 12 2  | 12 2  | 12 2  | 12 2  | 12 2  | 12 2  | 12 2  | 12 2  | 12 2  | 12 2  | 12 2  |
| 10 3 0  | 12 3  | 12 3  | 12 3  | 12 3  | 12 3  | 12 3  | 12 3  | 12 3  | 12 3  | 12 3  | 12 3  | 12 3  |
| 10 4 0  | 12 4  | 12 4  | 12 4  | 12 4  | 12 4  | 12 4  | 12 4  | 12 4  | 12 4  | 12 4  | 12 4  | 12 4  |
| 10 5 0  | 12 5  | 12 5  | 12 5  | 12 5  | 12 5  | 12 5  | 12 5  | 12 5  | 12 5  | 12 5  | 12 5  | 12 5  |
| 10 6 0  | 12 6  | 12 6  | 12 6  | 12 6  | 12 6  | 12 6  | 12 6  | 12 6  | 12 6  | 12 6  | 12 6  | 12 6  |
| 10 7 0  | 12 7  | 12 7  | 12 7  | 12 7  | 12 7  | 12 7  | 12 7  | 12 7  | 12 7  | 12 7  | 12 7  | 12 7  |
| 10 8 0  | 12 8  | 12 8  | 12 8  | 12 8  | 12 8  | 12 8  | 12 8  | 12 8  | 12 8  | 12 8  | 12 8  | 12 8  |
| 10 9 0  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  | 12 9  |
| 10 10 0 | 12 10 | 12 10 | 12 10 | 12 10 | 12 10 | 12 10 | 12 10 | 12 10 | 12 10 | 12 10 | 12 10 | 12 10 |
| 10 11 0 | 12 11 | 12 11 | 12 11 | 12 11 | 12 11 | 12 11 | 12 11 | 12 11 | 12 11 | 12 11 | 12 11 | 12 11 |
| 10 12 0 | 12 12 | 12 12 | 12 12 | 12 12 | 12 12 | 12 12 | 12 12 | 12 12 | 12 12 | 12 12 | 12 12 | 12 12 |
| 10 13 0 | 12 13 | 12 13 | 12 13 | 12 13 | 12 13 | 12 13 | 12 13 | 12 13 | 12 13 | 12 13 | 12 13 | 12 13 |
| 10 14 0 | 12 14 | 12 14 | 12 14 | 12 14 | 12 14 | 12 14 | 12 14 | 12 14 | 12 14 | 12 14 | 12 14 | 12 14 |
| 10 15 0 | 12 15 | 12 15 | 12 15 | 12 15 | 12 15 | 12 15 | 12 15 | 12 15 | 12 15 | 12 15 | 12 15 | 12 15 |
| 10 16 0 | 13 0  | 13 0  | 13 0  | 13 0  | 13 0  | 13 0  | 13 0  | 13 0  | 13 0  | 13 0  | 13 0  | 13 0  |
| 10 17 0 | 13 1  | 13 1  | 13 1  | 13 1  | 13 1  | 13 1  | 13 1  | 13 1  | 13 1  | 13 1  | 13 1  | 13 1  |
| 10 18 0 | 13 2  | 13 2  | 13 2  | 13 2  | 13 2  | 13 2  | 13 2  | 13 2  | 13 2  | 13 2  | 13 2  | 13 2  |
| 10 19 0 | 13 3  | 13 3  | 13 3  | 13 3  | 13 3  | 13 3  | 13 3  | 13 3  | 13 3  | 13 3  | 13 3  | 13 3  |
| 11 0 0  | 13 4  | 13 4  | 13 4  | 13 4  | 13 4  | 13 4  | 13 4  | 13 4  | 13 4  | 13 4  | 13 4  | 13 4  |
|         | 13 5  | 13 5  | 13 5  | 13 5  | 13 5  | 13 5  | 13 5  | 13 5  | 13 5  | 13 5  | 13 5  | 13 5  |
|         | 13 6  | 13 6  | 13 6  | 13 6  | 13 6  | 13 6  | 13 6  | 13 6  | 13 6  | 13 6  | 13 6  | 13 6  |

\* Include value of allowances—e.g., board and lodging.



|         |        |        |        |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|---------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 12 6 0  | 1 3 2  | 18 11  | 15 5   | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  | 15 5  |
| 12 7 0  | 1 3 6  | 19 2   | 15 6   | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  | 15 6  |
| 12 8 0  | 1 3 8  | 19 4   | 15 7   | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  | 15 7  |
| 12 9 0  | 1 3 11 | 19 7   | 15 8   | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  | 15 8  |
| 12 10 0 | 1 4 2  | 19 10  | 15 9   | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  |
| 12 11 0 | 1 4 5  | 1 0 1  | 15 11  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  | 15 9  |
| 12 12 0 | 1 4 8  | 1 0 3  | 16 2   | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 | 15 10 |
| 12 13 0 | 1 4 9  | 1 0 5  | 16 4   | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 | 15 11 |
| 12 14 0 | 1 5 0  | 1 0 8  | 16 7   | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  | 16 0  |
| 12 15 0 | 1 5 3  | 1 0 11 | 16 10  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  | 16 1  |
| 12 16 0 | 1 5 6  | 1 1 1  | 17 0   | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  | 16 2  |
| 12 17 0 | 1 5 9  | 1 1 4  | 17 3   | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  | 16 3  |
| 12 18 0 | 1 5 11 | 1 1 6  | 17 6   | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  | 16 4  |
| 12 19 0 | 1 6 3  | 1 1 9  | 17 9   | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  | 16 5  |
| 13 0 0  | 1 6 6  | 1 2 0  | 17 11  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  |
| 13 1 0  | 1 6 8  | 1 2 3  | 18 1   | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  | 16 6  |
| 13 2 0  | 1 6 11 | 1 2 5  | 18 4   | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  | 16 7  |
| 13 3 0  | 1 7 1  | 1 2 7  | 18 6   | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  | 16 8  |
| 13 4 0  | 1 7 4  | 1 2 11 | 18 9   | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  | 16 9  |
| 13 5 0  | 1 7 7  | 1 3 2  | 19 0   | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 | 16 10 |
| 13 6 0  | 1 7 9  | 1 3 4  | 19 2   | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 | 16 11 |
| 13 7 0  | 1 8 1  | 1 3 7  | 19 5   | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  | 17 0  |
| 13 8 0  | 1 8 3  | 1 3 10 | 19 8   | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  | 17 1  |
| 13 9 0  | 1 8 6  | 1 4 1  | 19 11  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  | 17 2  |
| 13 10 0 | 1 8 9  | 1 4 4  | 1 0 1  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  |
| 13 11 0 | 1 9 0  | 1 4 6  | 1 0 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  | 17 3  |
| 13 12 0 | 1 9 3  | 1 4 9  | 1 0 6  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  | 17 4  |
| 13 13 0 | 1 9 5  | 1 4 11 | 1 0 8  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  | 17 5  |
| 13 14 0 | 1 9 8  | 1 5 2  | 1 0 11 | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  | 17 6  |
| 13 15 0 | 1 9 11 | 1 5 5  | 1 1 2  | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  | 17 7  |

\* Include value of allowances—e.g., board and lodging.







SCHEDULE—continued

APPENDIX A—continued

| WEEKLY*<br>EARNINGS<br>(Ignore<br>Pence) | AMOUNT TO BE DEDUCTED - "M" TAX CODES |         |         |         |         |         |         |         |         |         |         |  |
|--|---------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|
|  | M                                     | M1      | M2      | M3      | M4      | M5      | M6      | M7      | M8      | M9      | M10     |  |
| £ s. d.                                  | £ s. d.                               | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |  |
| 16 11 0                                  | 2 3 9                                 | 1 18 8  | 1 13 10 | 1 9 4   | 1 5 1   | 1 1 9   | 1 1 9   | 1 1 9   | 1 1 9   | 1 1 9   | 1 1 9   |  |
| 16 12 0                                  | 2 4 1                                 | 1 18 11 | 1 14 1  | 1 9 7   | 1 5 4   | 1 1 10  | 1 1 10  | 1 1 10  | 1 1 10  | 1 1 10  | 1 1 10  |  |
| 16 13 0                                  | 2 4 2                                 | 1 19 1  | 1 14 4  | 1 9 9   | 1 5 6   | 1 1 11  | 1 1 11  | 1 1 11  | 1 1 11  | 1 1 11  | 1 1 11  |  |
| 16 14 0                                  | 2 4 6                                 | 1 19 4  | 1 14 7  | 1 10 1  | 1 5 9   | 1 2 0   | 1 2 0   | 1 2 0   | 1 2 0   | 1 2 0   | 1 2 0   |  |
| 16 15 0                                  | 2 4 9                                 | 1 19 8  | 1 14 10 | 1 10 4  | 1 6 0   | 1 2 1   | 1 2 1   | 1 2 1   | 1 2 1   | 1 2 1   | 1 2 1   |  |
| 16 16 0                                  | 2 5 0                                 | 1 19 10 | 1 15 1  | 1 10 6  | 1 6 2   | 1 2 2   | 1 2 2   | 1 2 2   | 1 2 2   | 1 2 2   | 1 2 2   |  |
| 16 17 0                                  | 2 5 4                                 | 2 0 2   | 1 15 4  | 1 10 9  | 1 6 5   | 1 2 3   | 1 2 3   | 1 2 3   | 1 2 3   | 1 2 3   | 1 2 3   |  |
| 16 18 0                                  | 2 5 6                                 | 2 0 4   | 1 15 7  | 1 11 0  | 1 6 7   | 1 2 6   | 1 2 4   | 1 2 4   | 1 2 4   | 1 2 4   | 1 2 4   |  |
| 16 19 0                                  | 2 5 10                                | 2 0 8   | 1 15 10 | 1 11 2  | 1 6 10  | 1 2 9   | 1 2 5   | 1 2 5   | 1 2 5   | 1 2 5   | 1 2 5   |  |
| 17 0 0                                   | 2 6 1                                 | 2 0 11  | 1 16 0  | 1 11 5  | 1 7 1   | 1 3 0   | 1 2 6   | 1 2 6   | 1 2 6   | 1 2 6   | 1 2 6   |  |
| 17 1 0                                   | 2 6 4                                 | 2 1 2   | 1 16 3  | 1 11 7  | 1 7 3   | 1 3 2   | 1 2 6   | 1 2 6   | 1 2 6   | 1 2 6   | 1 2 6   |  |
| 17 2 0                                   | 2 6 7                                 | 2 1 4   | 1 16 6  | 1 11 11 | 1 7 6   | 1 3 5   | 1 2 7   | 1 2 7   | 1 2 7   | 1 2 7   | 1 2 7   |  |
| 17 3 0                                   | 2 6 9                                 | 2 1 7   | 1 16 9  | 1 12 1  | 1 7 8   | 1 3 7   | 1 2 8   | 1 2 8   | 1 2 8   | 1 2 8   | 1 2 8   |  |
| 17 4 0                                   | 2 7 0                                 | 2 1 11  | 1 17 0  | 1 12 4  | 1 7 11  | 1 3 10  | 1 2 9   | 1 2 9   | 1 2 9   | 1 2 9   | 1 2 9   |  |
| 17 5 0                                   | 2 7 4                                 | 2 2 2   | 1 17 3  | 1 12 7  | 1 8 2   | 1 4 1   | 1 2 10  | 1 2 10  | 1 2 10  | 1 2 10  | 1 2 10  |  |
| 17 6 0                                   | 2 7 7                                 | 2 2 5   | 1 17 6  | 1 12 10 | 1 8 4   | 1 4 4   | 1 2 11  | 1 2 11  | 1 2 11  | 1 2 11  | 1 2 11  |  |
| 17 7 0                                   | 2 7 10                                | 2 2 8   | 1 17 9  | 1 13 1  | 1 8 8   | 1 4 5   | 1 3 0   | 1 3 0   | 1 3 0   | 1 3 0   | 1 3 0   |  |
| 17 8 0                                   | 2 8 1                                 | 2 2 11  | 1 18 0  | 1 13 3  | 1 8 9   | 1 4 8   | 1 3 1   | 1 3 1   | 1 3 1   | 1 3 1   | 1 3 1   |  |
| 17 9 0                                   | 2 8 5                                 | 2 3 2   | 1 18 3  | 1 13 5  | 1 9 0   | 1 4 11  | 1 3 2   | 1 3 2   | 1 3 2   | 1 3 2   | 1 3 2   |  |
| 17 10 0                                  | 2 8 8                                 | 2 3 6   | 1 18 5  | 1 13 8  | 1 9 3   | 1 5 2   | 1 3 3   | 1 3 3   | 1 3 3   | 1 3 3   | 1 3 3   |  |
| 17 11 0                                  | 2 8 11                                | 2 3 8   | 1 18 8  | 1 13 11 | 1 9 6   | 1 5 4   | 1 3 3   | 1 3 3   | 1 3 3   | 1 3 3   | 1 3 3   |  |
| 17 12 0                                  | 2 9 3                                 | 2 3 11  | 1 18 11 | 1 14 2  | 1 9 9   | 1 5 7   | 1 3 4   | 1 3 4   | 1 3 4   | 1 3 4   | 1 3 4   |  |
| 17 13 0                                  | 2 9 4                                 | 2 4 2   | 1 19 2  | 1 14 4  | 1 9 11  | 1 5 9   | 1 3 5   | 1 3 5   | 1 3 5   | 1 3 5   | 1 3 5   |  |
| 17 14 0                                  | 2 9 8                                 | 2 4 5   | 1 19 5  | 1 14 8  | 1 10 2  | 1 6 0   | 1 3 6   | 1 3 6   | 1 3 6   | 1 3 6   | 1 3 6   |  |
| 17 15 0                                  | 2 10 0                                | 2 4 9   | 1 19 8  | 1 14 11 | 1 10 5  | 1 6 3   | 1 3 7   | 1 3 7   | 1 3 7   | 1 3 7   | 1 3 7   |  |



SCHEDULE—continued  
APPENDIX A—continued

| WEEKLY*<br>EARNINGS<br>(Ignore<br>Pence) | AMOUNT TO BE DEDUCTED - "M" TAX CODES |           |           |          |           |           |           |           |          |          |          |  |
|--|---------------------------------------|-----------|-----------|----------|-----------|-----------|-----------|-----------|----------|----------|----------|--|
|  | M                                     | M1        | M2        | M3       | M4        | M5        | M6        | M7        | M8       | M9       | M10      |  |
| £ 19 6 0                                 | £ 2 18 3                              | £ 2 12 8  | £ 2 7 5   | £ 2 2 4  | £ 1 17 7  | £ 1 13 1  | £ 1 8 10  | £ 1 5 11  | £ 1 5 11 | £ 1 5 11 | £ 1 5 11 |  |
| £ 19 7 0                                 | £ 2 18 7                              | £ 2 13 0  | £ 2 7 8   | £ 2 2 7  | £ 1 17 10 | £ 1 13 3  | £ 1 9 1   | £ 1 6 0   | £ 1 6 0  | £ 1 6 0  | £ 1 6 0  |  |
| £ 19 8 0                                 | £ 2 18 9                              | £ 2 13 3  | £ 2 7 11  | £ 2 2 10 | £ 1 17 11 | £ 1 13 6  | £ 1 9 3   | £ 1 6 1   | £ 1 6 1  | £ 1 6 1  | £ 1 6 1  |  |
| £ 19 9 0                                 | £ 2 19 1                              | £ 2 13 6  | £ 2 8 2   | £ 2 3 0  | £ 1 18 3  | £ 1 13 9  | £ 1 9 6   | £ 1 6 2   | £ 1 6 2  | £ 1 6 2  | £ 1 6 2  |  |
| £ 19 10 0                                | £ 2 19 5                              | £ 2 13 10 | £ 2 8 5   | £ 2 3 4  | £ 1 18 6  | £ 1 14 0  | £ 1 9 9   | £ 1 6 3   | £ 1 6 3  | £ 1 6 3  | £ 1 6 3  |  |
| £ 19 11 0                                | £ 2 19 8                              | £ 2 14 1  | £ 2 8 8   | £ 2 3 6  | £ 1 18 9  | £ 1 14 2  | £ 1 9 11  | £ 1 6 3   | £ 1 6 3  | £ 1 6 3  | £ 1 6 3  |  |
| £ 19 12 0                                | £ 3 0 0                               | £ 2 14 3  | £ 2 8 11  | £ 2 3 9  | £ 1 19 0  | £ 1 14 6  | £ 1 10 2  | £ 1 6 4   | £ 1 6 4  | £ 1 6 4  | £ 1 6 4  |  |
| £ 19 13 0                                | £ 3 0 2                               | £ 2 14 6  | £ 2 9 2   | £ 2 4 0  | £ 1 19 2  | £ 1 14 8  | £ 1 10 4  | £ 1 6 5   | £ 1 6 5  | £ 1 6 5  | £ 1 6 5  |  |
| £ 19 14 0                                | £ 3 0 5                               | £ 2 14 10 | £ 2 9 5   | £ 2 4 3  | £ 1 19 6  | £ 1 14 11 | £ 1 10 7  | £ 1 6 6   | £ 1 6 6  | £ 1 6 6  | £ 1 6 6  |  |
| £ 19 15 0                                | £ 3 0 9                               | £ 2 15 2  | £ 2 9 9   | £ 2 4 7  | £ 1 19 9  | £ 1 15 2  | £ 1 10 10 | £ 1 6 8   | £ 1 6 7  | £ 1 6 7  | £ 1 6 7  |  |
| £ 19 16 0                                | £ 3 1 0                               | £ 2 15 4  | £ 2 9 11  | £ 2 4 9  | £ 2 0 0   | £ 1 15 5  | £ 1 11 0  | £ 1 6 11  | £ 1 6 8  | £ 1 6 8  | £ 1 6 8  |  |
| £ 19 17 0                                | £ 3 1 4                               | £ 2 15 8  | £ 2 10 3  | £ 2 5 1  | £ 2 0 3   | £ 1 15 7  | £ 1 11 3  | £ 1 7 2   | £ 1 6 9  | £ 1 6 9  | £ 1 6 9  |  |
| £ 19 18 0                                | £ 3 1 7                               | £ 2 15 11 | £ 2 10 5  | £ 2 5 3  | £ 2 0 4   | £ 1 15 9  | £ 1 11 5  | £ 1 7 4   | £ 1 6 10 | £ 1 6 10 | £ 1 6 10 |  |
| £ 19 19 0                                | £ 3 1 11                              | £ 2 16 2  | £ 2 10 9  | £ 2 5 6  | £ 2 0 8   | £ 1 16 0  | £ 1 11 8  | £ 1 7 7   | £ 1 6 11 | £ 1 6 11 | £ 1 6 11 |  |
| £ 20 0 0                                 | £ 3 2 3                               | £ 2 16 6  | £ 2 10 11 | £ 2 5 9  | £ 2 0 11  | £ 1 16 3  | £ 1 11 11 | £ 1 7 10  | £ 1 7 0  | £ 1 7 0  | £ 1 7 0  |  |
| £ 20 1 0                                 | £ 3 2 8                               | £ 2 17 0  | £ 2 11 5  | £ 2 6 3  | £ 2 1 5   | £ 1 16 9  | £ 1 12 3  | £ 1 8 2   | £ 1 7 2  | £ 1 7 2  | £ 1 7 2  |  |
| £ 20 2 0                                 | £ 3 3 3                               | £ 2 17 6  | £ 2 12 0  | £ 2 6 9  | £ 2 1 10  | £ 1 17 2  | £ 1 12 8  | £ 1 8 7   | £ 1 7 5  | £ 1 7 5  | £ 1 7 5  |  |
| £ 20 3 0                                 | £ 3 3 9                               | £ 2 17 11 | £ 2 12 4  | £ 2 7 2  | £ 2 2 2   | £ 1 17 6  | £ 1 13 0  | £ 1 8 11  | £ 1 7 8  | £ 1 7 8  | £ 1 7 8  |  |
| £ 20 4 0                                 | £ 3 4 4                               | £ 2 18 6  | £ 2 12 11 | £ 2 7 8  | £ 2 2 8   | £ 1 18 0  | £ 1 13 5  | £ 1 9 4   | £ 1 7 11 | £ 1 7 11 | £ 1 7 11 |  |
| £ 20 5 0                                 | £ 3 4 10                              | £ 2 19 1  | £ 2 13 4  | £ 2 8 1  | £ 2 3 2   | £ 1 18 5  | £ 1 13 10 | £ 1 9 8   | £ 1 8 1  | £ 1 8 1  | £ 1 8 1  |  |
| £ 20 6 0                                 | £ 3 5 4                               | £ 2 19 5  | £ 2 13 10 | £ 2 8 7  | £ 2 3 7   | £ 1 18 9  | £ 1 14 3  | £ 1 10 1  | £ 1 8 4  | £ 1 8 4  | £ 1 8 4  |  |
| £ 20 7 0                                 | £ 3 5 11                              | £ 3 0 0   | £ 2 14 4  | £ 2 9 0  | £ 2 4 0   | £ 1 19 2  | £ 1 14 8  | £ 1 10 6  | £ 1 8 7  | £ 1 8 7  | £ 1 8 7  |  |
| £ 20 8 0                                 | £ 3 6 4                               | £ 3 0 6   | £ 2 14 9  | £ 2 9 6  | £ 2 4 4   | £ 1 19 7  | £ 1 15 0  | £ 1 10 10 | £ 1 8 10 | £ 1 8 10 | £ 1 8 10 |  |
| £ 20 9 0                                 | £ 3 6 11                              | £ 3 0 11  | £ 2 15 3  | £ 2 9 11 | £ 2 4 11  | £ 2 0 0   | £ 1 15 6  | £ 1 11 3  | £ 1 9 1  | £ 1 9 1  | £ 1 9 1  |  |
| £ 20 10 0                                | £ 3 7 5                               | £ 3 1 6   | £ 2 15 10 | £ 2 10 5 | £ 2 5 4   | £ 2 0 5   | £ 1 15 11 | £ 1 11 7  | £ 1 9 3  | £ 1 9 3  | £ 1 9 3  |  |

1958, No. 5    Land and Income Tax Amendment (No. 2)

|    |    |   |   |    |    |   |    |    |   |    |    |   |    |    |   |   |    |    |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |   |
|----|----|---|---|----|----|---|----|----|---|----|----|---|----|----|---|---|----|----|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 20 | 11 | 0 | 3 | 7  | 11 | 3 | 0  | 2  | 2 | 16 | 4  | 2 | 10 | 11 | 2 | 5 | 9  | 2  | 0 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |   |   |   |
| 20 | 12 | 0 | 3 | 8  | 6  | 3 | 2  | 2  | 2 | 16 | 9  | 2 | 11 | 11 | 2 | 2 | 6  | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |   |   |   |
| 20 | 13 | 0 | 3 | 9  | 0  | 3 | 2  | 2  | 2 | 17 | 3  | 2 | 11 | 11 | 2 | 2 | 6  | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |   |   |   |
| 20 | 14 | 0 | 3 | 9  | 6  | 3 | 3  | 6  | 2 | 17 | 9  | 2 | 12 | 12 | 2 | 2 | 7  | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |   |   |
| 20 | 15 | 0 | 3 | 10 | 0  | 3 | 4  | 0  | 2 | 18 | 3  | 2 | 12 | 12 | 2 | 2 | 7  | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |   |   |
| 20 | 16 | 0 | 3 | 10 | 6  | 3 | 4  | 6  | 2 | 18 | 8  | 2 | 13 | 13 | 2 | 2 | 7  | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |   |   |
| 20 | 17 | 0 | 3 | 11 | 1  | 3 | 5  | 0  | 2 | 19 | 3  | 2 | 13 | 13 | 2 | 2 | 8  | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |   |   |
| 20 | 18 | 0 | 3 | 11 | 7  | 3 | 5  | 5  | 2 | 19 | 7  | 2 | 14 | 14 | 2 | 2 | 8  | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |   |   |
| 20 | 19 | 0 | 3 | 12 | 2  | 3 | 6  | 0  | 3 | 0  | 2  | 2 | 14 | 14 | 2 | 2 | 9  | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |   |
| 21 | 0  | 0 | 3 | 12 | 8  | 3 | 6  | 6  | 3 | 0  | 8  | 2 | 15 | 15 | 2 | 2 | 9  | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |   |
| 21 | 1  | 0 | 3 | 12 | 10 | 3 | 6  | 9  | 3 | 0  | 11 | 2 | 15 | 15 | 2 | 2 | 9  | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |   |
| 21 | 2  | 0 | 3 | 13 | 2  | 3 | 7  | 1  | 3 | 1  | 2  | 2 | 15 | 15 | 2 | 2 | 10 | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |   |
| 21 | 3  | 0 | 3 | 13 | 5  | 3 | 7  | 4  | 3 | 1  | 5  | 2 | 15 | 15 | 2 | 2 | 10 | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 4  | 0 | 3 | 13 | 9  | 3 | 7  | 7  | 3 | 1  | 9  | 2 | 16 | 16 | 2 | 2 | 10 | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 5  | 0 | 3 | 14 | 1  | 3 | 7  | 11 | 3 | 2  | 0  | 2 | 16 | 16 | 2 | 2 | 10 | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 6  | 0 | 3 | 14 | 4  | 3 | 8  | 2  | 3 | 2  | 3  | 2 | 16 | 16 | 2 | 2 | 11 | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 7  | 0 | 3 | 14 | 8  | 3 | 8  | 6  | 3 | 2  | 7  | 2 | 16 | 16 | 2 | 2 | 11 | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 8  | 0 | 3 | 14 | 11 | 3 | 8  | 9  | 3 | 2  | 9  | 2 | 17 | 17 | 2 | 2 | 11 | 2  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 9  | 0 | 3 | 15 | 3  | 3 | 9  | 1  | 3 | 3  | 1  | 2 | 17 | 17 | 2 | 2 | 12 | 0  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 10 | 0 | 3 | 15 | 7  | 3 | 9  | 5  | 3 | 3  | 5  | 2 | 17 | 17 | 2 | 2 | 12 | 3  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 11 | 0 | 3 | 15 | 10 | 3 | 9  | 7  | 3 | 3  | 8  | 2 | 17 | 17 | 2 | 2 | 12 | 6  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 12 | 0 | 3 | 16 | 2  | 3 | 9  | 11 | 3 | 3  | 11 | 2 | 18 | 18 | 2 | 2 | 12 | 9  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 13 | 0 | 3 | 16 | 5  | 3 | 10 | 2  | 3 | 4  | 2  | 2 | 18 | 18 | 2 | 2 | 13 | 0  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 14 | 0 | 3 | 16 | 9  | 3 | 10 | 6  | 3 | 4  | 6  | 2 | 18 | 18 | 2 | 2 | 13 | 3  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 15 | 0 | 3 | 17 | 1  | 3 | 10 | 18 | 3 | 4  | 9  | 2 | 19 | 19 | 2 | 2 | 13 | 7  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 16 | 0 | 3 | 17 | 4  | 3 | 11 | 1  | 3 | 5  | 0  | 2 | 19 | 19 | 2 | 2 | 13 | 9  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 17 | 0 | 3 | 17 | 8  | 3 | 11 | 4  | 3 | 5  | 4  | 2 | 19 | 19 | 2 | 2 | 14 | 1  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 18 | 0 | 3 | 17 | 11 | 3 | 11 | 7  | 3 | 5  | 6  | 2 | 19 | 19 | 2 | 2 | 14 | 4  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 21 | 19 | 0 | 3 | 18 | 3  | 3 | 11 | 11 | 3 | 5  | 10 | 2 | 19 | 19 | 2 | 2 | 14 | 7  | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| 22 | 0  | 0 | 3 | 18 | 7  | 3 | 12 | 3  | 3 | 6  | 2  | 2 | 20 | 20 | 2 | 2 | 14 | 11 | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

\* Include value of allowances—e.g., board and lodging

SCHEDULE—continued  
APPENDIX A—continued

| WEEKLY*<br>EARNINGS<br>(Ignore<br>Pence) | AMOUNT TO BE DEDUCTED - "M" TAX CODES |         |         |         |         |         |         |         |         |         |         |  |
|--|---------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|
|  | M                                     | M1      | M2      | M3      | M4      | M5      | M6      | M7      | M8      | M9      | M10     |  |
| £ s. d.                                  | £ s. d.                               | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |  |
| 22 1 0                                   | 3 18 10                               | 3 12 6  | 3 5 5   | 3 0 7   | 2 15 1  | 2 9 10  | 2 4 10  | 2 0 1   | 1 15 8  | 1 13 0  | 1 13 0  |  |
| 22 2 0                                   | 3 19 2                                | 3 12 10 | 3 6 8   | 3 0 11  | 2 15 5  | 2 10 1  | 2 5 1   | 2 0 5   | 1 15 11 | 1 13 1  | 1 13 1  |  |
| 22 3 0                                   | 3 19 5                                | 3 13 1  | 3 6 11  | 3 1 2   | 2 15 7  | 2 10 4  | 2 5 3   | 2 0 7   | 1 16 2  | 1 13 2  | 1 13 2  |  |
| 22 4 0                                   | 3 19 9                                | 3 13 4  | 3 7 3   | 3 1 5   | 2 15 11 | 2 10 7  | 2 5 7   | 2 0 10  | 1 16 4  | 1 13 3  | 1 13 3  |  |
| 22 5 0                                   | 4 0 1                                 | 3 13 8  | 3 7 7   | 3 1 9   | 2 16 2  | 2 10 10 | 2 5 10  | 2 1 1   | 1 16 7  | 1 13 4  | 1 13 4  |  |
| 22 6 0                                   | 4 0 4                                 | 3 13 11 | 3 7 10  | 3 2 0   | 2 16 5  | 2 11 1  | 2 6 0   | 2 1 4   | 1 16 10 | 1 13 5  | 1 13 5  |  |
| 22 7 0                                   | 4 0 8                                 | 3 14 3  | 3 8 1   | 3 2 3   | 2 16 8  | 2 11 4  | 2 6 4   | 2 1 7   | 1 17 1  | 1 13 6  | 1 13 6  |  |
| 22 8 0                                   | 4 0 11                                | 3 14 6  | 3 8 4   | 3 2 6   | 2 16 11 | 2 11 7  | 2 6 6   | 2 1 9   | 1 17 3  | 1 13 7  | 1 13 7  |  |
| 22 9 0                                   | 4 1 3                                 | 3 14 10 | 3 8 8   | 3 2 10  | 2 17 3  | 2 11 10 | 2 6 10  | 2 2 0   | 1 17 6  | 1 13 8  | 1 13 8  |  |
| 22 10 0                                  | 4 1 7                                 | 3 15 2  | 3 9 0   | 3 3 2   | 2 17 6  | 2 12 1  | 2 7 1   | 2 2 3   | 1 17 9  | 1 13 9  | 1 13 9  |  |
| 22 11 0                                  | 4 1 10                                | 3 15 4  | 3 9 3   | 3 3 4   | 2 17 9  | 2 12 4  | 2 7 3   | 2 2 6   | 1 17 11 | 1 13 9  | 1 13 9  |  |
| 22 12 0                                  | 4 2 2                                 | 3 15 8  | 3 9 7   | 3 3 8   | 2 18 0  | 2 12 7  | 2 7 7   | 2 2 9   | 1 18 2  | 1 13 10 | 1 13 10 |  |
| 22 13 0                                  | 4 2 5                                 | 3 15 11 | 3 9 10  | 3 3 11  | 2 18 3  | 2 12 10 | 2 7 9   | 2 2 11  | 1 18 5  | 1 14 1  | 1 13 11 |  |
| 22 14 0                                  | 4 2 9                                 | 3 16 3  | 3 10 1  | 3 4 2   | 2 18 6  | 2 13 1  | 2 8 1   | 2 3 3   | 1 18 7  | 1 14 4  | 1 14 0  |  |
| 22 15 0                                  | 4 3 1                                 | 3 16 7  | 3 10 5  | 3 4 6   | 2 18 10 | 2 13 5  | 2 8 4   | 2 3 6   | 1 18 10 | 1 14 7  | 1 14 1  |  |
| 22 16 0                                  | 4 3 4                                 | 3 16 10 | 3 10 8  | 3 4 9   | 2 19 0  | 2 13 8  | 2 8 6   | 2 3 8   | 1 19 1  | 1 14 9  | 1 14 2  |  |
| 22 17 0                                  | 4 3 8                                 | 3 17 2  | 3 11 0  | 3 5 0   | 2 19 4  | 2 13 11 | 2 8 10  | 2 3 11  | 1 19 4  | 1 15 0  | 1 14 3  |  |
| 22 18 0                                  | 4 3 11                                | 3 17 5  | 3 11 3  | 3 5 3   | 2 19 7  | 2 14 2  | 2 9 0   | 2 4 2   | 1 19 6  | 1 15 2  | 1 14 4  |  |
| 22 19 0                                  | 4 4 3                                 | 3 17 9  | 3 11 7  | 3 5 7   | 2 19 10 | 2 14 5  | 2 9 4   | 2 4 5   | 1 19 9  | 1 15 5  | 1 14 5  |  |
| 23 0 0                                   | 4 4 7                                 | 3 18 1  | 3 11 10 | 3 5 11  | 3 0 2   | 2 14 9  | 2 9 7   | 2 4 8   | 2 0 0   | 1 15 8  | 1 14 6  |  |
| 23 1 0                                   | 4 4 10                                | 3 18 4  | 3 12 1  | 3 6 1   | 3 0 4   | 2 14 11 | 2 9 9   | 2 4 10  | 2 0 2   | 1 15 10 | 1 14 6  |  |
| 23 2 0                                   | 4 5 2                                 | 3 18 8  | 3 12 5  | 3 6 5   | 3 0 8   | 2 15 3  | 2 10 1  | 2 5 2   | 2 0 5   | 1 16 1  | 1 14 7  |  |
| 23 3 0                                   | 4 5 5                                 | 3 18 11 | 3 12 8  | 3 6 8   | 3 0 11  | 2 15 5  | 2 10 3  | 2 5 4   | 2 0 8   | 1 16 4  | 1 14 8  |  |
| 23 4 0                                   | 4 5 9                                 | 3 19 3  | 3 13 0  | 3 6 11  | 3 0 2   | 2 15 9  | 2 10 7  | 2 5 7   | 2 0 11  | 1 16 7  | 1 14 9  |  |
| 23 5 0                                   | 4 6 2                                 | 3 19 7  | 3 13 4  | 3 7 3   | 3 1 6   | 2 16 0  | 2 10 10 | 2 5 10  | 2 1 2   | 1 16 10 | 1 14 10 |  |

1958, No. 5 Land and Income Tax Amendment (No. 2)

|    |    |   |   |    |    |   |    |    |   |    |    |   |    |    |   |   |    |   |    |    |   |    |    |   |    |   |   |   |    |    |    |    |    |    |    |
|----|----|---|---|----|----|---|----|----|---|----|----|---|----|----|---|---|----|---|----|----|---|----|----|---|----|---|---|---|----|----|----|----|----|----|----|
| 23 | 6  | 0 | 4 | 6  | 5  | 3 | 19 | 10 | 3 | 13 | 7  | 3 | 7  | 6  | 3 | 1 | 9  | 2 | 16 | 3  | 2 | 11 | 0  | 2 | 6  | 1 | 2 | 1 | 4  | 1  | 17 | 0  | 1  | 14 | 11 |
| 23 | 7  | 0 | 4 | 6  | 9  | 4 | 0  | 2  | 3 | 13 | 10 | 3 | 7  | 9  | 3 | 2 | 0  | 2 | 16 | 7  | 2 | 11 | 4  | 2 | 6  | 4 | 1 | 1 | 17 | 3  | 1  | 14 | 11 |    |    |
| 23 | 8  | 0 | 4 | 7  | 0  | 4 | 0  | 5  | 3 | 14 | 1  | 3 | 8  | 0  | 3 | 2 | 3  | 2 | 16 | 9  | 2 | 11 | 6  | 2 | 6  | 6 | 6 | 1 | 17 | 5  | 1  | 15 | 1  |    |    |
| 23 | 9  | 0 | 4 | 7  | 4  | 4 | 0  | 9  | 3 | 14 | 5  | 3 | 8  | 4  | 3 | 2 | 7  | 2 | 17 | 1  | 2 | 11 | 10 | 2 | 6  | 9 | 6 | 2 | 17 | 8  | 1  | 15 | 2  |    |    |
| 23 | 10 | 0 | 4 | 7  | 8  | 4 | 1  | 1  | 3 | 14 | 9  | 3 | 8  | 8  | 3 | 2 | 10 | 2 | 17 | 4  | 2 | 12 | 1  | 2 | 7  | 0 | 2 | 2 | 17 | 11 | 1  | 15 | 3  |    |    |
| 23 | 11 | 0 | 4 | 7  | 11 | 4 | 1  | 4  | 3 | 15 | 0  | 3 | 8  | 10 | 3 | 3 | 1  | 2 | 17 | 7  | 2 | 12 | 3  | 2 | 7  | 3 | 2 | 2 | 18 | 1  | 1  | 15 | 3  |    |    |
| 23 | 12 | 0 | 4 | 8  | 4  | 4 | 1  | 8  | 3 | 15 | 4  | 3 | 9  | 2  | 3 | 3 | 5  | 2 | 17 | 10 | 2 | 12 | 7  | 2 | 7  | 6 | 2 | 2 | 19 | 4  | 1  | 15 | 4  |    |    |
| 23 | 13 | 0 | 4 | 8  | 7  | 4 | 1  | 11 | 3 | 15 | 7  | 3 | 9  | 5  | 3 | 3 | 8  | 2 | 18 | 1  | 2 | 12 | 9  | 2 | 7  | 9 | 2 | 2 | 19 | 7  | 1  | 15 | 5  |    |    |
| 23 | 14 | 0 | 4 | 8  | 11 | 4 | 2  | 3  | 3 | 15 | 10 | 3 | 9  | 9  | 3 | 3 | 11 | 2 | 18 | 4  | 2 | 13 | 1  | 2 | 8  | 0 | 2 | 2 | 20 | 10 | 1  | 15 | 6  |    |    |
| 23 | 15 | 0 | 4 | 9  | 3  | 4 | 2  | 7  | 3 | 16 | 2  | 3 | 10 | 1  | 3 | 4 | 3  | 2 | 18 | 8  | 2 | 13 | 4  | 2 | 8  | 3 | 2 | 3 | 21 | 1  | 15 | 7  |    |    |    |
| 23 | 16 | 0 | 4 | 9  | 6  | 4 | 2  | 10 | 3 | 16 | 5  | 3 | 10 | 4  | 3 | 4 | 6  | 2 | 18 | 11 | 2 | 13 | 6  | 2 | 8  | 6 | 2 | 3 | 22 | 3  | 1  | 15 | 8  |    |    |
| 23 | 17 | 0 | 4 | 9  | 10 | 4 | 3  | 2  | 3 | 16 | 9  | 3 | 10 | 7  | 3 | 4 | 9  | 2 | 19 | 2  | 2 | 13 | 10 | 2 | 8  | 9 | 2 | 4 | 23 | 4  | 1  | 15 | 9  |    |    |
| 23 | 18 | 0 | 4 | 10 | 2  | 4 | 3  | 5  | 3 | 17 | 0  | 3 | 10 | 10 | 3 | 5 | 0  | 2 | 19 | 5  | 2 | 14 | 0  | 2 | 9  | 0 | 2 | 4 | 24 | 1  | 15 | 10 |    |    |    |
| 23 | 19 | 0 | 4 | 10 | 6  | 4 | 3  | 9  | 3 | 17 | 4  | 3 | 11 | 2  | 3 | 5 | 4  | 2 | 19 | 8  | 2 | 14 | 4  | 2 | 9  | 3 | 2 | 4 | 25 | 1  | 15 | 11 |    |    |    |
| 24 | 0  | 0 | 4 | 10 | 10 | 4 | 4  | 1  | 3 | 17 | 7  | 3 | 11 | 6  | 3 | 5 | 7  | 3 | 0  | 0  | 2 | 14 | 7  | 2 | 9  | 6 | 2 | 4 | 26 | 1  | 16 | 0  |    |    |    |
| 24 | 1  | 0 | 4 | 11 | 1  | 4 | 4  | 4  | 3 | 17 | 10 | 3 | 11 | 9  | 3 | 5 | 10 | 3 | 0  | 2  | 2 | 14 | 9  | 2 | 9  | 9 | 2 | 4 | 27 | 1  | 16 | 0  |    |    |    |
| 24 | 2  | 0 | 4 | 11 | 5  | 4 | 4  | 8  | 3 | 18 | 2  | 3 | 12 | 1  | 3 | 6 | 2  | 3 | 0  | 6  | 2 | 15 | 1  | 2 | 10 | 0 | 2 | 5 | 28 | 1  | 16 | 3  |    |    |    |
| 24 | 3  | 0 | 4 | 11 | 8  | 4 | 4  | 11 | 3 | 18 | 5  | 3 | 12 | 3  | 3 | 6 | 5  | 3 | 0  | 8  | 2 | 15 | 4  | 2 | 10 | 3 | 2 | 5 | 29 | 1  | 16 | 6  |    |    |    |
| 24 | 4  | 0 | 4 | 12 | 0  | 4 | 5  | 3  | 3 | 18 | 9  | 3 | 12 | 7  | 3 | 6 | 8  | 3 | 1  | 0  | 2 | 15 | 7  | 2 | 10 | 6 | 2 | 5 | 30 | 1  | 16 | 9  |    |    |    |
| 24 | 5  | 0 | 4 | 12 | 5  | 4 | 5  | 7  | 3 | 19 | 1  | 3 | 12 | 11 | 3 | 7 | 0  | 3 | 1  | 3  | 2 | 15 | 11 | 2 | 10 | 9 | 2 | 5 | 31 | 1  | 17 | 0  |    |    |    |
| 24 | 6  | 0 | 4 | 12 | 8  | 4 | 5  | 10 | 3 | 19 | 4  | 3 | 13 | 2  | 3 | 7 | 3  | 3 | 1  | 6  | 2 | 16 | 1  | 2 | 11 | 0 | 2 | 6 | 32 | 1  | 17 | 2  |    |    |    |
| 24 | 7  | 0 | 4 | 13 | 0  | 4 | 6  | 2  | 3 | 19 | 8  | 3 | 13 | 6  | 3 | 7 | 6  | 3 | 1  | 10 | 2 | 16 | 5  | 2 | 11 | 3 | 2 | 6 | 33 | 1  | 17 | 5  |    |    |    |
| 24 | 8  | 0 | 4 | 13 | 3  | 4 | 6  | 5  | 3 | 19 | 11 | 3 | 13 | 9  | 3 | 7 | 9  | 3 | 2  | 0  | 2 | 16 | 7  | 2 | 11 | 6 | 2 | 6 | 34 | 1  | 17 | 7  |    |    |    |
| 24 | 9  | 0 | 4 | 13 | 7  | 4 | 6  | 9  | 4 | 0  | 3  | 3 | 14 | 1  | 3 | 8 | 1  | 3 | 2  | 4  | 2 | 16 | 11 | 2 | 11 | 9 | 2 | 6 | 35 | 1  | 17 | 10 |    |    |    |
| 24 | 10 | 0 | 4 | 13 | 11 | 4 | 7  | 1  | 3 | 14 | 4  | 3 | 14 | 4  | 3 | 8 | 4  | 3 | 2  | 7  | 2 | 17 | 2  | 2 | 12 | 0 | 2 | 7 | 36 | 1  | 18 | 1  |    |    |    |
| 24 | 11 | 0 | 4 | 14 | 2  | 4 | 7  | 4  | 4 | 0  | 10 | 3 | 14 | 7  | 3 | 8 | 7  | 3 | 2  | 10 | 2 | 17 | 5  | 2 | 12 | 3 | 2 | 7 | 37 | 1  | 18 | 3  |    |    |    |
| 24 | 12 | 0 | 4 | 14 | 7  | 4 | 7  | 8  | 4 | 1  | 2  | 3 | 14 | 11 | 3 | 8 | 11 | 3 | 3  | 2  | 2 | 17 | 8  | 2 | 12 | 6 | 2 | 7 | 38 | 1  | 18 | 6  |    |    |    |
| 24 | 13 | 0 | 4 | 14 | 10 | 4 | 8  | 0  | 4 | 1  | 5  | 3 | 15 | 2  | 3 | 9 | 2  | 3 | 3  | 4  | 2 | 17 | 11 | 2 | 12 | 9 | 2 | 7 | 39 | 1  | 18 | 9  |    |    |    |
| 24 | 14 | 0 | 4 | 15 | 2  | 4 | 8  | 4  | 4 | 1  | 9  | 3 | 15 | 6  | 3 | 9 | 5  | 3 | 3  | 8  | 2 | 18 | 3  | 2 | 13 | 0 | 2 | 8 | 40 | 1  | 19 | 0  |    |    |    |
| 24 | 15 | 0 | 4 | 15 | 6  | 4 | 8  | 8  | 4 | 2  | 1  | 3 | 15 | 10 | 3 | 9 | 9  | 3 | 4  | 0  | 2 | 18 | 6  | 2 | 13 | 3 | 2 | 8 | 41 | 1  | 19 | 3  |    |    |    |

\* Include value of allowances—e.g., board and lodging.

SCHEDULE—continued

APPENDIX A—continued

| WEEKLY*<br>EARNINGS<br>(Ignore<br>Pence) | AMOUNT TO BE DEDUCTED - "M" TAX CODES |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |
|--|---------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|  | M                                     |         | M1      |         | M2      |         | M3      |         | M4      |         | M5      |         | M6      |         | M7      |         | M8      |         | M9      |         | M10     |
| £ s. d.                                  | £ s. d.                               | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| 24 16 0                                  | 4 15 9                                | 4 8 11  | 4 2 4   | 3 16 1  | 3 10 0  | 3 4 2   | 2 18 9  | 2 13 6  | 2 8 6   | 2 3 10  | 1 19 8  |         |         |         |         |         |         |         |         |         |         |
| 24 17 0                                  | 4 16 1                                | 4 9 3   | 4 2 8   | 3 16 4  | 3 10 3  | 3 4 6   | 2 19 0  | 2 13 9  | 2 8 9   | 2 3 11  | 1 19 8  |         |         |         |         |         |         |         |         |         |         |
| 24 18 0                                  | 4 16 5                                | 4 9 6   | 4 2 11  | 3 16 7  | 3 10 6  | 3 4 9   | 2 19 3  | 2 14 0  | 2 8 11  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 24 19 0                                  | 4 16 9                                | 4 9 10  | 4 3 3   | 3 16 11 | 3 10 10 | 3 5 0   | 2 19 6  | 2 14 3  | 2 9 3   | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 0 0                                   | 4 17 1                                | 4 10 3  | 4 3 7   | 3 17 3  | 3 11 1  | 3 5 4   | 2 19 10 | 2 14 6  | 2 9 6   | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 1 0                                   | 4 17 4                                | 4 10 6  | 4 3 10  | 3 17 6  | 3 11 4  | 3 5 7   | 3 0 0   | 2 14 9  | 2 9 8   | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 2 0                                   | 4 17 8                                | 4 10 10 | 4 4 2   | 3 17 10 | 3 11 8  | 3 5 11  | 3 0 4   | 2 15 0  | 2 10 0  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 3 0                                   | 4 18 0                                | 4 11 1  | 4 4 5   | 3 18 0  | 3 11 11 | 3 6 1   | 3 0 7   | 2 15 3  | 2 10 2  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 4 0                                   | 4 18 4                                | 4 11 5  | 4 4 9   | 3 18 4  | 3 12 3  | 3 6 5   | 3 0 10  | 2 15 6  | 2 10 5  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 5 0                                   | 4 18 8                                | 4 11 9  | 4 5 1   | 3 18 8  | 3 12 7  | 3 6 9   | 3 1 2   | 2 15 9  | 2 10 9  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 6 0                                   | 4 19 0                                | 4 12 1  | 4 5 4   | 3 18 11 | 3 12 9  | 3 6 11  | 3 1 4   | 2 16 0  | 2 10 11 | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 7 0                                   | 4 19 4                                | 4 12 5  | 4 5 8   | 3 19 3  | 3 13 1  | 3 7 3   | 3 1 8   | 2 16 3  | 2 11 3  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 8 0                                   | 4 19 7                                | 4 12 8  | 4 5 11  | 3 19 6  | 3 13 4  | 3 7 6   | 3 1 10  | 2 16 6  | 2 11 5  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 9 0                                   | 5 0 0                                 | 4 13 0  | 4 6 3   | 3 19 10 | 3 13 8  | 3 7 9   | 3 2 2   | 2 16 9  | 2 11 8  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 10 0                                  | 5 0 4                                 | 4 13 4  | 4 6 7   | 4 0 1   | 3 14 0  | 3 8 1   | 3 2 5   | 2 17 0  | 2 12 0  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 11 0                                  | 5 0 7                                 | 4 13 7  | 4 6 10  | 4 0 4   | 3 14 3  | 3 8 4   | 3 2 8   | 2 17 3  | 2 12 2  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 12 0                                  | 5 0 11                                | 4 13 11 | 4 7 2   | 4 0 8   | 3 14 7  | 3 8 8   | 3 2 11  | 2 17 6  | 2 12 6  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 13 0                                  | 5 1 3                                 | 4 14 3  | 4 7 5   | 4 0 11  | 3 14 9  | 3 8 10  | 3 3 2   | 2 17 9  | 2 12 8  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 14 0                                  | 5 1 7                                 | 4 14 7  | 4 7 9   | 4 1 3   | 3 15 1  | 3 9 2   | 3 3 6   | 2 18 1  | 2 12 11 | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 15 0                                  | 5 1 11                                | 4 14 11 | 4 8 1   | 4 1 7   | 3 15 5  | 3 9 6   | 3 3 9   | 2 18 4  | 2 13 3  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 16 0                                  | 5 2 3                                 | 4 15 2  | 4 8 4   | 4 1 10  | 3 15 8  | 3 9 8   | 3 4 0   | 2 18 7  | 2 13 5  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 17 0                                  | 5 2 7                                 | 4 15 6  | 4 8 8   | 4 2 2   | 3 16 0  | 3 10 0  | 3 4 3   | 2 18 10 | 2 13 9  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 18 0                                  | 5 2 10                                | 4 15 9  | 4 8 11  | 4 2 5   | 3 16 3  | 3 10 3  | 3 4 6   | 2 19 1  | 2 14 11 | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 25 19 0                                  | 5 3 3                                 | 4 16 1  | 4 9 3   | 4 2 9   | 3 16 7  | 3 10 6  | 3 4 9   | 2 19 4  | 2 14 2  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |
| 26 0 0                                   | 5 3 7                                 | 4 16 6  | 4 9 7   | 4 3 1   | 3 16 10 | 3 10 10 | 3 5 1   | 2 19 8  | 2 14 6  | 2 3 11  | 1 19 10 |         |         |         |         |         |         |         |         |         |         |



|    |    |   |   |    |    |   |    |    |   |    |    |   |    |    |   |    |    |   |    |    |   |    |    |    |    |    |   |    |    |   |    |    |   |    |    |   |
|----|----|---|---|----|----|---|----|----|---|----|----|---|----|----|---|----|----|---|----|----|---|----|----|----|----|----|---|----|----|---|----|----|---|----|----|---|
| 26 | 1  | 0 | 5 | 3  | 10 | 4 | 16 | 9  | 4 | 9  | 11 | 4 | 3  | 4  | 3 | 17 | 1  | 3 | 11 | 1  | 3 | 5  | 4  | 2  | 19 | 10 | 2 | 14 | 8  | 2 | 9  | 9  | 2 | 5  | 1  |   |
| 26 | 2  | 0 | 5 | 4  | 2  | 4 | 17 | 1  | 4 | 10 | 3  | 4 | 3  | 8  | 3 | 17 | 5  | 3 | 11 | 5  | 3 | 5  | 7  | 10 | 3  | 0  | 2 | 2  | 15 | 0 | 2  | 9  | 0 | 2  | 5  | 4 |
| 26 | 3  | 0 | 5 | 4  | 6  | 4 | 17 | 4  | 4 | 10 | 6  | 4 | 3  | 11 | 3 | 17 | 8  | 3 | 11 | 7  | 3 | 5  | 5  | 3  | 0  | 5  | 2 | 2  | 15 | 2 | 2  | 10 | 2 | 2  | 5  | 6 |
| 26 | 4  | 0 | 5 | 4  | 10 | 4 | 17 | 8  | 4 | 10 | 10 | 4 | 4  | 3  | 3 | 18 | 0  | 3 | 11 | 11 | 3 | 6  | 2  | 2  | 0  | 8  | 2 | 2  | 15 | 5 | 2  | 10 | 6 | 2  | 5  | 9 |
| 26 | 5  | 0 | 5 | 5  | 2  | 4 | 18 | 0  | 4 | 11 | 2  | 4 | 4  | 7  | 3 | 18 | 4  | 3 | 12 | 3  | 3 | 6  | 5  | 3  | 1  | 0  | 2 | 2  | 15 | 9 | 2  | 10 | 9 | 2  | 6  | 0 |
| 26 | 6  | 0 | 5 | 5  | 6  | 4 | 18 | 4  | 4 | 11 | 5  | 4 | 4  | 10 | 3 | 18 | 6  | 3 | 12 | 5  | 3 | 6  | 8  | 3  | 1  | 2  | 2 | 15 | 11 | 2 | 11 | 11 | 2 | 6  | 3  |   |
| 26 | 7  | 0 | 5 | 5  | 10 | 4 | 18 | 8  | 4 | 11 | 9  | 4 | 5  | 2  | 3 | 18 | 10 | 3 | 12 | 9  | 3 | 7  | 0  | 3  | 1  | 6  | 2 | 15 | 3  | 2 | 11 | 2  | 2 | 6  | 6  |   |
| 26 | 8  | 0 | 5 | 6  | 1  | 4 | 18 | 11 | 4 | 12 | 1  | 4 | 5  | 5  | 3 | 19 | 1  | 3 | 13 | 1  | 3 | 7  | 3  | 3  | 1  | 8  | 2 | 16 | 5  | 2 | 11 | 5  | 2 | 6  | 8  |   |
| 26 | 9  | 0 | 5 | 6  | 6  | 4 | 19 | 3  | 4 | 12 | 5  | 4 | 5  | 9  | 3 | 19 | 5  | 3 | 13 | 3  | 3 | 7  | 6  | 3  | 2  | 0  | 2 | 16 | 8  | 2 | 11 | 8  | 2 | 7  | 0  |   |
| 26 | 10 | 0 | 5 | 6  | 10 | 4 | 19 | 7  | 4 | 12 | 9  | 4 | 6  | 1  | 3 | 19 | 9  | 3 | 13 | 7  | 3 | 7  | 10 | 3  | 2  | 3  | 2 | 17 | 0  | 2 | 11 | 11 | 2 | 7  | 3  |   |
| 26 | 11 | 0 | 5 | 7  | 1  | 4 | 19 | 11 | 4 | 13 | 0  | 4 | 6  | 4  | 4 | 0  | 0  | 3 | 13 | 10 | 3 | 8  | 1  | 3  | 2  | 6  | 2 | 17 | 2  | 2 | 12 | 2  | 2 | 7  | 5  |   |
| 26 | 12 | 0 | 5 | 7  | 5  | 5 | 0  | 3  | 4 | 13 | 4  | 4 | 6  | 8  | 4 | 0  | 4  | 3 | 14 | 2  | 3 | 8  | 4  | 3  | 2  | 9  | 2 | 17 | 6  | 2 | 12 | 5  | 2 | 7  | 8  |   |
| 26 | 13 | 0 | 5 | 7  | 9  | 5 | 0  | 6  | 4 | 13 | 7  | 4 | 6  | 11 | 4 | 0  | 6  | 3 | 14 | 5  | 3 | 8  | 7  | 3  | 3  | 0  | 2 | 17 | 8  | 2 | 12 | 8  | 2 | 7  | 11 |   |
| 26 | 14 | 0 | 5 | 8  | 1  | 5 | 0  | 10 | 4 | 14 | 0  | 4 | 7  | 3  | 4 | 0  | 10 | 3 | 14 | 9  | 3 | 8  | 11 | 3  | 4  | 4  | 2 | 17 | 11 | 2 | 12 | 11 | 2 | 8  | 2  |   |
| 26 | 15 | 0 | 5 | 8  | 5  | 5 | 1  | 3  | 4 | 14 | 4  | 4 | 7  | 7  | 4 | 1  | 2  | 3 | 15 | 1  | 3 | 9  | 2  | 3  | 3  | 7  | 2 | 18 | 3  | 2 | 13 | 2  | 2 | 8  | 5  |   |
| 26 | 16 | 0 | 5 | 8  | 9  | 5 | 1  | 6  | 4 | 14 | 7  | 4 | 7  | 10 | 4 | 1  | 5  | 3 | 15 | 3  | 3 | 9  | 5  | 3  | 3  | 10 | 2 | 18 | 5  | 2 | 13 | 5  | 2 | 8  | 7  |   |
| 26 | 17 | 0 | 5 | 9  | 1  | 5 | 1  | 10 | 4 | 14 | 11 | 4 | 8  | 2  | 4 | 1  | 9  | 3 | 15 | 7  | 3 | 9  | 9  | 3  | 4  | 1  | 2 | 18 | 9  | 2 | 13 | 8  | 2 | 8  | 11 |   |
| 26 | 18 | 0 | 5 | 9  | 4  | 5 | 2  | 2  | 4 | 15 | 2  | 4 | 8  | 5  | 4 | 2  | 0  | 3 | 15 | 10 | 3 | 10 | 0  | 3  | 4  | 4  | 2 | 18 | 11 | 2 | 13 | 11 | 2 | 9  | 1  |   |
| 26 | 19 | 0 | 5 | 9  | 9  | 5 | 2  | 6  | 4 | 15 | 6  | 4 | 8  | 9  | 4 | 2  | 4  | 3 | 16 | 2  | 3 | 10 | 3  | 3  | 4  | 7  | 2 | 19 | 2  | 2 | 14 | 2  | 2 | 9  | 4  |   |
| 27 | 0  | 0 | 5 | 10 | 1  | 5 | 2  | 10 | 4 | 15 | 10 | 4 | 9  | 1  | 4 | 2  | 8  | 3 | 16 | 6  | 3 | 10 | 7  | 3  | 4  | 11 | 2 | 19 | 6  | 2 | 14 | 5  | 2 | 9  | 7  |   |
| 27 | 1  | 0 | 5 | 10 | 4  | 5 | 3  | 2  | 4 | 16 | 2  | 4 | 9  | 4  | 4 | 2  | 11 | 3 | 16 | 9  | 3 | 10 | 10 | 3  | 5  | 1  | 2 | 19 | 9  | 2 | 14 | 8  | 2 | 9  | 10 |   |
| 27 | 2  | 0 | 5 | 10 | 9  | 5 | 3  | 6  | 4 | 16 | 6  | 4 | 9  | 8  | 4 | 3  | 3  | 3 | 17 | 0  | 3 | 11 | 1  | 3  | 5  | 5  | 3 | 0  | 0  | 2 | 14 | 11 | 2 | 10 | 1  |   |
| 27 | 3  | 0 | 5 | 11 | 0  | 5 | 3  | 9  | 4 | 16 | 9  | 4 | 9  | 11 | 4 | 3  | 6  | 3 | 17 | 3  | 3 | 11 | 4  | 3  | 5  | 8  | 3 | 0  | 3  | 2 | 15 | 2  | 2 | 10 | 3  |   |
| 27 | 4  | 0 | 5 | 11 | 5  | 5 | 4  | 1  | 4 | 17 | 1  | 4 | 10 | 3  | 4 | 3  | 10 | 3 | 17 | 7  | 3 | 11 | 6  | 3  | 5  | 11 | 3 | 0  | 6  | 2 | 15 | 5  | 2 | 10 | 6  |   |
| 27 | 5  | 0 | 5 | 11 | 9  | 5 | 4  | 6  | 4 | 17 | 5  | 4 | 10 | 7  | 4 | 4  | 2  | 3 | 17 | 11 | 3 | 11 | 11 | 3  | 6  | 3  | 3 | 0  | 10 | 2 | 15 | 8  | 2 | 10 | 9  |   |
| 27 | 6  | 0 | 5 | 12 | 1  | 5 | 4  | 9  | 4 | 17 | 8  | 4 | 10 | 10 | 4 | 4  | 5  | 3 | 18 | 2  | 3 | 12 | 2  | 3  | 6  | 5  | 3 | 1  | 0  | 2 | 15 | 11 | 2 | 11 | 0  |   |
| 27 | 7  | 0 | 5 | 12 | 5  | 5 | 5  | 1  | 4 | 18 | 0  | 4 | 11 | 2  | 4 | 4  | 9  | 3 | 18 | 6  | 3 | 12 | 6  | 3  | 6  | 9  | 3 | 1  | 4  | 2 | 16 | 2  | 2 | 11 | 3  |   |
| 27 | 8  | 0 | 5 | 12 | 9  | 5 | 5  | 5  | 4 | 18 | 4  | 4 | 11 | 5  | 4 | 5  | 0  | 3 | 18 | 9  | 3 | 12 | 9  | 3  | 6  | 11 | 3 | 1  | 6  | 2 | 16 | 5  | 2 | 11 | 5  |   |
| 27 | 9  | 0 | 5 | 13 | 1  | 5 | 5  | 9  | 4 | 18 | 8  | 4 | 11 | 10 | 4 | 5  | 4  | 3 | 19 | 0  | 3 | 13 | 0  | 3  | 7  | 3  | 3 | 1  | 10 | 2 | 16 | 8  | 2 | 11 | 9  |   |
| 27 | 10 | 0 | 5 | 13 | 6  | 5 | 6  | 1  | 4 | 19 | 0  | 4 | 12 | 2  | 4 | 5  | 8  | 3 | 19 | 4  | 3 | 13 | 4  | 3  | 7  | 7  | 3 | 2  | 1  | 2 | 16 | 11 | 2 | 12 | 0  |   |

\* Include value of allowances—e.g., board and lodging.

SCHEDULE—continued  
APPENDIX A—continued

| WEEKLY EARNINGS<br>(Ignore Pence) | AMOUNT TO BE DEDUCTED - "M" TAX CODES |         |         |         |         |         |         |         |         |         |         |  |
|-----------------------------------|---------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|
|                                   | M                                     | M1      | M2      | M3      | M4      | M5      | M6      | M7      | M8      | M9      | M10     |  |
| £ s. d.                           | £ s. d.                               | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |  |
| 27 11 0                           | 5 13 9                                | 5 6 5   | 4 19 3  | 4 12 5  | 4 5 11  | 3 19 7  | 3 13 7  | 3 7 9   | 3 2 4   | 2 17 2  | 2 12 2  |  |
| 27 12 0                           | 5 14 1                                | 5 6 9   | 4 19 7  | 4 12 9  | 4 6 3   | 3 19 11 | 3 13 10 | 3 8 1   | 3 2 8   | 2 17 5  | 2 12 5  |  |
| 27 13 0                           | 5 14 5                                | 5 7 0   | 4 19 10 | 4 13 0  | 4 6 6   | 4 0 2   | 3 14 1  | 3 8 4   | 3 2 10  | 2 17 8  | 2 12 8  |  |
| 27 14 0                           | 5 14 9                                | 5 7 4   | 5 0 3   | 4 13 4  | 4 6 10  | 4 0 6   | 3 14 5  | 3 8 7   | 3 3 2   | 2 17 11 | 2 12 11 |  |
| 27 15 0                           | 5 15 2                                | 5 7 9   | 5 0 7   | 4 13 9  | 4 7 2   | 4 0 10  | 3 14 8  | 3 8 11  | 3 3 5   | 2 18 2  | 2 13 2  |  |
| 27 16 0                           | 5 15 5                                | 5 8 0   | 5 0 10  | 4 14 0  | 4 7 5   | 4 1 0   | 3 14 11 | 3 9 2   | 3 3 8   | 2 18 5  | 2 13 4  |  |
| 27 17 0                           | 5 15 10                               | 5 8 4   | 5 1 2   | 4 14 4  | 4 7 9   | 4 1 4   | 3 15 3  | 3 9 6   | 3 3 11  | 2 18 8  | 2 13 8  |  |
| 27 18 0                           | 5 16 1                                | 5 8 8   | 5 1 5   | 4 14 7  | 4 8 0   | 4 1 7   | 3 15 6  | 3 9 8   | 3 4 2   | 2 18 11 | 2 13 10 |  |
| 27 19 0                           | 5 16 6                                | 5 9 0   | 5 1 9   | 4 14 11 | 4 8 4   | 4 1 11  | 3 15 9  | 3 10 0  | 3 4 5   | 2 19 2  | 2 14 1  |  |
| 28 0 0                            | 5 16 10                               | 5 9 4   | 5 2 2   | 4 15 3  | 4 8 8   | 4 2 3   | 3 16 1  | 3 10 4  | 3 4 9   | 2 19 5  | 2 14 5  |  |
| 28 1 0                            | 5 17 1                                | 5 9 8   | 5 2 5   | 4 15 6  | 4 8 11  | 4 2 6   | 3 16 4  | 3 10 6  | 3 5 0   | 2 19 8  | 2 14 7  |  |
| 28 2 0                            | 5 17 6                                | 5 10 0  | 5 2 9   | 4 15 11 | 4 9 3   | 4 2 9   | 3 16 8  | 3 10 10 | 3 5 3   | 2 19 11 | 2 14 10 |  |
| 28 3 0                            | 5 17 9                                | 5 10 3  | 5 3 1   | 4 16 2  | 4 9 6   | 4 3 0   | 3 16 11 | 3 11 1  | 3 5 6   | 3 0 2   | 2 15 1  |  |
| 28 4 0                            | 5 18 2                                | 5 10 7  | 5 3 5   | 4 16 6  | 4 9 10  | 4 3 4   | 3 17 3  | 3 11 4  | 3 5 9   | 3 0 5   | 2 15 4  |  |
| 28 5 0                            | 5 18 6                                | 5 11 0  | 5 3 9   | 4 16 10 | 4 10 2  | 4 3 8   | 3 17 6  | 3 11 8  | 3 6 1   | 3 0 8   | 2 15 8  |  |
| 28 6 0                            | 5 18 10                               | 5 11 3  | 5 4 1   | 4 17 1  | 4 10 5  | 4 3 11  | 3 17 9  | 3 11 11 | 3 6 3   | 3 0 11  | 2 15 10 |  |
| 28 7 0                            | 5 19 2                                | 5 11 7  | 5 4 5   | 4 17 5  | 4 10 9  | 4 4 3   | 3 18 1  | 3 12 3  | 3 6 7   | 3 1 2   | 2 16 1  |  |
| 28 8 0                            | 5 19 6                                | 5 11 11 | 5 4 8   | 4 17 8  | 4 11 0  | 4 4 6   | 3 18 4  | 3 12 5  | 3 6 9   | 3 1 5   | 2 16 4  |  |
| 28 9 0                            | 5 19 10                               | 5 12 3  | 5 5 0   | 4 18 1  | 4 11 4  | 4 4 10  | 3 18 8  | 3 12 9  | 3 7 1   | 3 1 8   | 2 16 7  |  |
| 28 10 0                           | 6 0 3                                 | 5 12 8  | 5 5 5   | 4 18 5  | 4 11 8  | 4 5 2   | 3 19 0  | 3 13 1  | 3 7 4   | 3 2 0   | 2 16 11 |  |
| 28 11 0                           | 6 0 6                                 | 5 12 11 | 5 5 8   | 4 18 8  | 4 11 11 | 4 5 5   | 3 19 3  | 3 13 3  | 3 7 7   | 3 2 2   | 2 17 1  |  |
| 28 12 0                           | 6 0 10                                | 5 13 4  | 5 6 0   | 4 19 0  | 4 12 3  | 4 5 9   | 3 19 6  | 3 13 7  | 3 7 11  | 3 2 6   | 2 17 4  |  |
| 28 13 0                           | 6 1 2                                 | 5 13 7  | 5 6 4   | 4 19 3  | 4 12 6  | 4 6 0   | 3 19 9  | 3 13 10 | 3 8 1   | 3 2 8   | 2 17 7  |  |
| 28 14 0                           | 6 1 6                                 | 5 13 11 | 5 6 8   | 4 19 7  | 4 12 10 | 4 6 4   | 4 0 1   | 3 14 1  | 3 8 5   | 3 3 0   | 2 17 10 |  |
| 28 15 0                           | 6 1 11                                | 5 14 4  | 5 7 0   | 5 0 0   | 4 13 2  | 4 6 8   | 4 0 5   | 3 14 5  | 3 8 8   | 3 3 3   | 2 18 2  |  |

|    |    |   |   |    |    |   |    |    |   |    |    |   |    |    |   |    |    |   |    |    |   |    |    |   |    |    |   |    |    |   |    |    |    |    |    |
|----|----|---|---|----|----|---|----|----|---|----|----|---|----|----|---|----|----|---|----|----|---|----|----|---|----|----|---|----|----|---|----|----|----|----|----|
| 28 | 16 | 0 | 6 | 2  | 2  | 5 | 14 | 7  | 5 | 7  | 4  | 5 | 0  | 3  | 4 | 13 | 5  | 4 | 6  | 11 | 4 | 0  | 8  | 3 | 14 | 8  | 3 | 8  | 11 | 3 | 3  | 6  | 2  | 18 | 4  |
| 28 | 17 | 0 | 6 | 2  | 7  | 5 | 15 | 0  | 5 | 7  | 8  | 5 | 0  | 7  | 4 | 13 | 9  | 4 | 7  | 3  | 4 | 0  | 0  | 3 | 3  | 15 | 0 | 3  | 3  | 9 | 5  | 2  | 2  | 18 | 7  |
| 28 | 18 | 0 | 6 | 2  | 10 | 5 | 15 | 3  | 5 | 7  | 11 | 5 | 0  | 10 | 4 | 14 | 0  | 4 | 7  | 6  | 4 | 1  | 3  | 3 | 15 | 2  | 3 | 3  | 9  | 5 | 2  | 2  | 18 | 10 |    |
| 28 | 19 | 0 | 6 | 3  | 3  | 5 | 15 | 8  | 5 | 8  | 3  | 5 | 1  | 2  | 4 | 14 | 4  | 4 | 7  | 10 | 4 | 1  | 6  | 3 | 15 | 6  | 3 | 9  | 9  | 4 | 4  | 4  | 19 | 1  |    |
| 29 | 0  | 0 | 6 | 3  | 8  | 5 | 16 | 0  | 5 | 8  | 8  | 5 | 1  | 6  | 4 | 14 | 8  | 4 | 8  | 2  | 4 | 1  | 10 | 3 | 15 | 10 | 3 | 10 | 0  | 3 | 4  | 7  | 19 | 5  |    |
| 29 | 1  | 0 | 6 | 3  | 11 | 5 | 16 | 4  | 5 | 8  | 11 | 5 | 1  | 9  | 4 | 14 | 11 | 4 | 8  | 5  | 4 | 2  | 1  | 3 | 16 | 0  | 3 | 10 | 3  | 3 | 4  | 10 | 19 | 7  |    |
| 29 | 2  | 0 | 6 | 4  | 4  | 5 | 16 | 8  | 5 | 9  | 3  | 5 | 2  | 2  | 4 | 15 | 3  | 4 | 8  | 9  | 4 | 2  | 5  | 3 | 16 | 4  | 3 | 10 | 7  | 3 | 5  | 1  | 19 | 10 |    |
| 29 | 3  | 0 | 6 | 4  | 7  | 5 | 16 | 11 | 5 | 9  | 7  | 5 | 2  | 5  | 4 | 15 | 6  | 4 | 9  | 0  | 4 | 2  | 8  | 3 | 16 | 7  | 3 | 10 | 10 | 3 | 5  | 4  | 0  | 1  |    |
| 29 | 4  | 0 | 6 | 5  | 0  | 5 | 17 | 4  | 5 | 9  | 11 | 5 | 2  | 9  | 4 | 15 | 11 | 4 | 15 | 11 | 4 | 3  | 0  | 3 | 16 | 10 | 3 | 11 | 1  | 3 | 5  | 7  | 0  | 4  |    |
| 29 | 5  | 0 | 6 | 5  | 5  | 5 | 17 | 9  | 5 | 10 | 3  | 5 | 3  | 1  | 4 | 16 | 3  | 4 | 9  | 8  | 4 | 3  | 3  | 3 | 17 | 2  | 3 | 11 | 5  | 3 | 5  | 11 | 0  | 8  |    |
| 29 | 6  | 0 | 6 | 5  | 8  | 5 | 18 | 0  | 5 | 10 | 7  | 5 | 3  | 4  | 4 | 16 | 6  | 4 | 9  | 11 | 4 | 3  | 6  | 3 | 17 | 5  | 3 | 11 | 8  | 3 | 6  | 1  | 0  | 10 |    |
| 29 | 7  | 0 | 6 | 6  | 1  | 5 | 18 | 4  | 5 | 10 | 11 | 5 | 3  | 8  | 4 | 16 | 10 | 4 | 10 | 3  | 4 | 3  | 10 | 3 | 17 | 9  | 3 | 11 | 11 | 3 | 6  | 5  | 1  | 1  |    |
| 29 | 8  | 0 | 6 | 6  | 4  | 5 | 18 | 8  | 5 | 11 | 2  | 5 | 4  | 0  | 4 | 17 | 1  | 4 | 10 | 6  | 4 | 4  | 1  | 3 | 17 | 11 | 3 | 12 | 2  | 3 | 6  | 8  | 3  | 1  | 4  |
| 29 | 9  | 0 | 6 | 6  | 9  | 5 | 19 | 0  | 5 | 11 | 6  | 5 | 4  | 4  | 4 | 17 | 5  | 4 | 10 | 10 | 4 | 4  | 5  | 3 | 18 | 3  | 3 | 12 | 6  | 3 | 6  | 11 | 3  | 1  | 7  |
| 29 | 10 | 0 | 6 | 7  | 2  | 5 | 19 | 5  | 5 | 11 | 11 | 5 | 4  | 8  | 4 | 17 | 10 | 4 | 11 | 2  | 4 | 4  | 9  | 3 | 18 | 7  | 3 | 12 | 9  | 3 | 7  | 3  | 1  | 11 |    |
| 29 | 11 | 0 | 6 | 7  | 5  | 5 | 19 | 8  | 5 | 12 | 2  | 5 | 4  | 11 | 4 | 18 | 1  | 4 | 11 | 5  | 4 | 5  | 0  | 3 | 18 | 10 | 3 | 13 | 0  | 3 | 7  | 5  | 3  | 2  | 1  |
| 29 | 12 | 0 | 6 | 7  | 10 | 6 | 0  | 1  | 5 | 12 | 6  | 5 | 5  | 4  | 4 | 18 | 5  | 4 | 11 | 9  | 4 | 5  | 3  | 3 | 19 | 2  | 3 | 13 | 4  | 3 | 7  | 9  | 3  | 2  | 4  |
| 29 | 13 | 0 | 6 | 8  | 1  | 5 | 12 | 10 | 5 | 12 | 10 | 5 | 5  | 7  | 4 | 18 | 8  | 4 | 12 | 0  | 4 | 5  | 6  | 3 | 19 | 5  | 3 | 13 | 7  | 3 | 7  | 11 | 3  | 2  | 7  |
| 29 | 14 | 0 | 6 | 8  | 6  | 6 | 0  | 8  | 5 | 13 | 2  | 5 | 5  | 11 | 4 | 19 | 0  | 4 | 12 | 4  | 4 | 5  | 10 | 3 | 19 | 9  | 3 | 13 | 10 | 3 | 8  | 3  | 2  | 10 |    |
| 29 | 15 | 0 | 6 | 8  | 11 | 6 | 1  | 1  | 5 | 13 | 6  | 5 | 6  | 4  | 4 | 19 | 4  | 4 | 12 | 8  | 4 | 6  | 2  | 4 | 0  | 0  | 3 | 14 | 2  | 3 | 8  | 6  | 3  | 3  | 2  |
| 29 | 16 | 0 | 6 | 9  | 2  | 6 | 1  | 4  | 5 | 13 | 10 | 5 | 6  | 7  | 4 | 19 | 7  | 4 | 12 | 11 | 4 | 6  | 5  | 4 | 0  | 3  | 3 | 14 | 5  | 3 | 8  | 9  | 3  | 3  | 4  |
| 29 | 17 | 0 | 6 | 9  | 7  | 6 | 1  | 9  | 5 | 14 | 2  | 5 | 6  | 11 | 5 | 0  | 0  | 4 | 13 | 3  | 4 | 6  | 9  | 4 | 0  | 7  | 3 | 14 | 8  | 3 | 9  | 0  | 3  | 3  | 8  |
| 29 | 18 | 0 | 6 | 9  | 10 | 6 | 2  | 0  | 5 | 14 | 5  | 5 | 7  | 3  | 5 | 0  | 3  | 4 | 13 | 6  | 4 | 7  | 0  | 4 | 0  | 10 | 3 | 14 | 11 | 3 | 9  | 3  | 3  | 10 |    |
| 29 | 19 | 0 | 6 | 10 | 3  | 6 | 2  | 5  | 5 | 14 | 10 | 5 | 7  | 7  | 5 | 0  | 7  | 4 | 13 | 10 | 4 | 7  | 4  | 4 | 1  | 2  | 3 | 15 | 3  | 3 | 9  | 7  | 3  | 3  | 12 |
| 30 | 0  | 0 | 6 | 10 | 8  | 6 | 2  | 9  | 5 | 15 | 2  | 5 | 7  | 11 | 5 | 0  | 11 | 4 | 14 | 2  | 4 | 7  | 8  | 4 | 1  | 6  | 3 | 15 | 6  | 3 | 9  | 10 | 3  | 4  | 5  |
| 30 | 5  | 0 | 6 | 12 | 5  | 6 | 4  | 6  | 5 | 16 | 11 | 5 | 9  | 7  | 5 | 2  | 6  | 4 | 15 | 8  | 4 | 9  | 2  | 4 | 2  | 11 | 3 | 16 | 11 | 3 | 11 | 2  | 3  | 5  | 9  |
| 30 | 10 | 0 | 6 | 14 | 2  | 6 | 6  | 2  | 5 | 18 | 7  | 5 | 11 | 2  | 5 | 4  | 1  | 4 | 17 | 2  | 4 | 10 | 8  | 4 | 4  | 4  | 3 | 16 | 3  | 3 | 12 | 6  | 3  | 7  | 1  |
| 30 | 15 | 0 | 6 | 15 | 11 | 6 | 7  | 11 | 6 | 0  | 3  | 5 | 12 | 10 | 5 | 5  | 7  | 4 | 18 | 9  | 4 | 12 | 2  | 4 | 5  | 9  | 3 | 19 | 8  | 3 | 13 | 11 | 3  | 8  | 4  |
| 31 | 0  | 0 | 6 | 17 | 8  | 6 | 9  | 8  | 6 | 1  | 11 | 5 | 14 | 5  | 5 | 7  | 3  | 5 | 0  | 4  | 4 | 13 | 8  | 4 | 7  | 3  | 4 | 1  | 1  | 3 | 15 | 3  | 3  | 9  | 8  |
| 31 | 5  | 0 | 6 | 19 | 6  | 6 | 11 | 5  | 6 | 3  | 8  | 5 | 16 | 1  | 5 | 8  | 10 | 5 | 1  | 11 | 4 | 15 | 2  | 4 | 8  | 8  | 4 | 2  | 6  | 3 | 16 | 8  | 3  | 11 | 0  |

\* Include value of allowances—e.g., board and lodging. Ignore shillings and pence between 5s. steps.

SCHEDULE—continued

APPENDIX A—continued

| WEEKLY*<br>EARNINGS | AMOUNT TO BE DEDUCTED - "M" TAX CODES |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |         |        |        |        |        |       |        |        |        |        |       |       |        |       |       |        |         |       |       |        |       |        |       |        |        |       |       |        |         |        |       |        |       |        |        |       |        |        |       |        |        |        |        |        |        |       |        |       |        |        |       |       |        |        |       |        |       |       |        |       |       |        |        |        |         |        |       |        |        |       |        |       |       |        |       |       |         |         |       |       |        |       |         |        |        |        |        |       |        |        |        |        |         |       |        |        |       |        |        |       |        |       |        |       |        |       |       |         |        |       |        |       |         |       |         |       |        |        |        |        |       |       |        |       |         |       |        |       |       |        |       |        |        |       |        |        |        |       |        |        |        |         |       |         |        |       |        |         |        |       |       |         |       |        |        |       |        |       |        |        |         |        |       |        |       |        |       |       |         |        |       |        |         |        |       |        |       |        |        |       |        |       |       |        |        |        |       |        |       |        |        |       |        |        |       |        |        |        |       |        |         |       |        |       |        |        |       |        |         |        |        |       |        |       |        |       |       |        |       |       |         |       |         |       |        |       |        |        |       |        |        |       |        |       |         |       |        |       |       |        |       |        |        |       |        |       |        |        |        |        |       |         |       |        |        |       |        |         |       |        |       |       |        |       |        |       |       |        |       |        |
|---------------------|---------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--------|--------|--------|--------|-------|--------|--------|--------|--------|-------|-------|--------|-------|-------|--------|---------|-------|-------|--------|-------|--------|-------|--------|--------|-------|-------|--------|---------|--------|-------|--------|-------|--------|--------|-------|--------|--------|-------|--------|--------|--------|--------|--------|--------|-------|--------|-------|--------|--------|-------|-------|--------|--------|-------|--------|-------|-------|--------|-------|-------|--------|--------|--------|---------|--------|-------|--------|--------|-------|--------|-------|-------|--------|-------|-------|---------|---------|-------|-------|--------|-------|---------|--------|--------|--------|--------|-------|--------|--------|--------|--------|---------|-------|--------|--------|-------|--------|--------|-------|--------|-------|--------|-------|--------|-------|-------|---------|--------|-------|--------|-------|---------|-------|---------|-------|--------|--------|--------|--------|-------|-------|--------|-------|---------|-------|--------|-------|-------|--------|-------|--------|--------|-------|--------|--------|--------|-------|--------|--------|--------|---------|-------|---------|--------|-------|--------|---------|--------|-------|-------|---------|-------|--------|--------|-------|--------|-------|--------|--------|---------|--------|-------|--------|-------|--------|-------|-------|---------|--------|-------|--------|---------|--------|-------|--------|-------|--------|--------|-------|--------|-------|-------|--------|--------|--------|-------|--------|-------|--------|--------|-------|--------|--------|-------|--------|--------|--------|-------|--------|---------|-------|--------|-------|--------|--------|-------|--------|---------|--------|--------|-------|--------|-------|--------|-------|-------|--------|-------|-------|---------|-------|---------|-------|--------|-------|--------|--------|-------|--------|--------|-------|--------|-------|---------|-------|--------|-------|-------|--------|-------|--------|--------|-------|--------|-------|--------|--------|--------|--------|-------|---------|-------|--------|--------|-------|--------|---------|-------|--------|-------|-------|--------|-------|--------|-------|-------|--------|-------|--------|
|                     | M                                     |         |         | M1      |         |         | M2      |         |         | M3      |         |         | M4      |         |         | M5      |         |         | M6      |         |         | M7      |         |         | M8      |         |         | M9      |         |         | M10    |        |        |        |       |        |        |        |        |       |       |        |       |       |        |         |       |       |        |       |        |       |        |        |       |       |        |         |        |       |        |       |        |        |       |        |        |       |        |        |        |        |        |        |       |        |       |        |        |       |       |        |        |       |        |       |       |        |       |       |        |        |        |         |        |       |        |        |       |        |       |       |        |       |       |         |         |       |       |        |       |         |        |        |        |        |       |        |        |        |        |         |       |        |        |       |        |        |       |        |       |        |       |        |       |       |         |        |       |        |       |         |       |         |       |        |        |        |        |       |       |        |       |         |       |        |       |       |        |       |        |        |       |        |        |        |       |        |        |        |         |       |         |        |       |        |         |        |       |       |         |       |        |        |       |        |       |        |        |         |        |       |        |       |        |       |       |         |        |       |        |         |        |       |        |       |        |        |       |        |       |       |        |        |        |       |        |       |        |        |       |        |        |       |        |        |        |       |        |         |       |        |       |        |        |       |        |         |        |        |       |        |       |        |       |       |        |       |       |         |       |         |       |        |       |        |        |       |        |        |       |        |       |         |       |        |       |       |        |       |        |        |       |        |       |        |        |        |        |       |         |       |        |        |       |        |         |       |        |       |       |        |       |        |       |       |        |       |        |
| £ s. d.             | £ s. d.                               | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |        |        |        |        |       |        |        |        |        |       |       |        |       |       |        |         |       |       |        |       |        |       |        |        |       |       |        |         |        |       |        |       |        |        |       |        |        |       |        |        |        |        |        |        |       |        |       |        |        |       |       |        |        |       |        |       |       |        |       |       |        |        |        |         |        |       |        |        |       |        |       |       |        |       |       |         |         |       |       |        |       |         |        |        |        |        |       |        |        |        |        |         |       |        |        |       |        |        |       |        |       |        |       |        |       |       |         |        |       |        |       |         |       |         |       |        |        |        |        |       |       |        |       |         |       |        |       |       |        |       |        |        |       |        |        |        |       |        |        |        |         |       |         |        |       |        |         |        |       |       |         |       |        |        |       |        |       |        |        |         |        |       |        |       |        |       |       |         |        |       |        |         |        |       |        |       |        |        |       |        |       |       |        |        |        |       |        |       |        |        |       |        |        |       |        |        |        |       |        |         |       |        |       |        |        |       |        |         |        |        |       |        |       |        |       |       |        |       |       |         |       |         |       |        |       |        |        |       |        |        |       |        |       |         |       |        |       |       |        |       |        |        |       |        |       |        |        |        |        |       |         |       |        |        |       |        |         |       |        |       |       |        |       |        |       |       |        |       |        |
| 31 10 0             | 7 1 4                                 | 6 13 2  | 6 5 4   | 5 17 9  | 5 10 6  | 5 3 5   | 4 16 8  | 4 10 2  | 4 4 0   | 3 18 0  | 3 12 4  | 3 15 0  | 7 3 2   | 6 14 11 | 6 7 0   | 5 19 5  | 5 12 1  | 5 5 0   | 4 18 2  | 4 11 8  | 4 5 5   | 3 13 7  | 32 0 0  | 7 4 11  | 6 16 8  | 6 8 9   | 6 1 2   | 5 13 9  | 5 6 7   | 4 19 9  | 4 13 2 | 4 6 10 | 3 15 0 | 32 5 0 | 7 6 9 | 6 18 6 | 6 10 6 | 6 2 10 | 5 15 4 | 5 8 2 | 5 1 3 | 4 14 8 | 4 8 3 | 4 2 2 | 3 16 4 | 32 10 0 | 7 8 7 | 7 0 3 | 6 12 3 | 6 4 6 | 5 17 0 | 5 9 9 | 5 2 10 | 4 16 2 | 4 9 9 | 4 4 3 | 3 17 9 | 32 15 0 | 7 10 5 | 7 2 1 | 6 14 0 | 6 6 2 | 5 18 7 | 5 11 5 | 5 4 5 | 4 17 8 | 4 11 2 | 4 5 0 | 3 19 1 | 33 0 0 | 7 12 3 | 7 3 11 | 6 15 9 | 6 7 11 | 6 0 4 | 5 13 0 | 5 6 0 | 4 19 2 | 4 12 8 | 4 6 6 | 4 0 6 | 33 5 0 | 7 14 2 | 7 5 9 | 6 17 6 | 6 9 7 | 6 2 0 | 5 14 8 | 5 7 6 | 5 0 8 | 4 14 2 | 4 7 11 | 4 1 10 | 33 10 0 | 7 16 0 | 7 7 6 | 6 19 3 | 6 11 4 | 6 3 8 | 5 16 3 | 5 9 1 | 5 2 3 | 4 15 8 | 4 9 4 | 4 3 3 | 33 15 0 | 7 17 11 | 7 9 4 | 7 1 0 | 6 13 1 | 6 5 4 | 5 17 11 | 5 10 8 | 5 3 10 | 4 17 2 | 4 10 9 | 4 4 8 | 34 0 0 | 7 19 9 | 7 11 2 | 7 2 10 | 6 14 10 | 6 7 1 | 5 19 6 | 5 12 4 | 5 5 4 | 4 18 8 | 4 12 3 | 4 6 1 | 34 5 0 | 8 1 8 | 7 13 0 | 7 4 8 | 6 16 7 | 6 8 9 | 6 1 2 | 5 13 11 | 5 6 11 | 5 0 2 | 4 13 8 | 4 7 6 | 34 10 0 | 8 3 6 | 7 14 10 | 7 6 6 | 6 18 4 | 6 10 5 | 6 2 10 | 5 15 7 | 5 8 6 | 5 1 8 | 4 15 2 | 4 9 0 | 34 15 0 | 8 5 5 | 7 16 9 | 7 8 3 | 7 0 1 | 6 12 2 | 6 4 7 | 5 17 2 | 5 10 1 | 5 3 2 | 4 16 8 | 4 10 5 | 35 0 0 | 8 7 4 | 7 18 7 | 7 10 1 | 7 1 10 | 6 13 11 | 6 6 3 | 5 18 10 | 5 11 7 | 5 4 9 | 4 18 2 | 4 11 10 | 35 5 0 | 8 9 4 | 8 0 6 | 7 11 11 | 7 3 7 | 6 15 8 | 6 7 11 | 6 0 5 | 5 13 3 | 5 6 4 | 4 19 8 | 4 13 3 | 35 10 0 | 8 11 3 | 8 2 4 | 7 13 9 | 7 5 5 | 6 17 5 | 6 9 7 | 6 2 1 | 5 14 10 | 5 7 11 | 5 5 5 | 4 14 9 | 35 15 0 | 8 13 2 | 8 4 3 | 7 15 7 | 7 7 3 | 6 19 2 | 6 11 4 | 6 3 9 | 5 16 6 | 5 9 5 | 5 2 8 | 4 16 2 | 36 0 0 | 8 15 1 | 8 6 1 | 7 17 6 | 7 9 1 | 7 0 11 | 6 13 0 | 6 5 5 | 5 18 1 | 5 11 0 | 5 5 5 | 4 17 8 | 36 5 0 | 8 17 1 | 8 8 0 | 7 19 4 | 7 10 10 | 7 2 8 | 6 14 9 | 6 7 1 | 5 19 9 | 5 12 7 | 5 5 9 | 4 19 2 | 36 10 0 | 8 19 0 | 8 10 0 | 8 1 3 | 7 12 8 | 7 4 5 | 6 16 6 | 6 8 9 | 6 1 4 | 5 14 2 | 5 7 3 | 5 0 8 | 36 15 0 | 9 1 0 | 8 11 11 | 8 3 1 | 7 14 6 | 7 6 2 | 6 18 3 | 6 10 6 | 6 3 0 | 5 15 9 | 5 8 10 | 5 2 2 | 37 0 0 | 9 3 0 | 8 13 10 | 8 5 0 | 7 16 4 | 7 8 0 | 7 0 0 | 6 12 2 | 6 4 7 | 5 17 5 | 5 10 5 | 5 3 8 | 37 5 0 | 9 5 0 | 8 15 9 | 8 6 10 | 7 18 2 | 7 9 10 | 7 1 9 | 6 13 10 | 6 6 3 | 5 19 0 | 5 12 0 | 5 5 5 | 4 17 8 | 37 10 0 | 9 7 0 | 8 17 9 | 8 8 9 | 8 0 1 | 7 11 8 | 7 3 6 | 6 15 6 | 6 8 0 | 6 0 8 | 5 13 0 | 5 5 8 | 4 18 2 |

1958, No. 5 Land and Income Tax Amendment (No. 2)

|    |    |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
|----|----|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| 37 | 15 | 0 | 9  | 9  | 0  | 8  | 19 | 8  | 8  | 10 | 8  | 8  | 1  | 11 | 7  | 7  | 13 | 5  | 7  | 5  | 3  | 6  | 17 | 3  | 6  | 9  | 8  | 6  | 2  | 3  | 11 | 3  | 5  | 5  | 8  | 3  |    |    |    |
| 38 | 0  | 0 | 9  | 11 | 0  | 9  | 1  | 7  | 8  | 12 | 7  | 8  | 3  | 10 | 7  | 7  | 15 | 3  | 7  | 7  | 0  | 0  | 6  | 19 | 0  | 6  | 11 | 4  | 6  | 6  | 6  | 6  | 16 | 8  | 5  | 8  | 3  |    |    |
| 38 | 5  | 0 | 9  | 13 | 0  | 9  | 3  | 7  | 8  | 14 | 6  | 8  | 5  | 8  | 8  | 14 | 1  | 1  | 7  | 7  | 8  | 9  | 7  | 0  | 9  | 6  | 6  | 6  | 6  | 6  | 13 | 0  | 6  | 6  | 11 | 5  |    |    |    |
| 38 | 10 | 0 | 9  | 15 | 0  | 9  | 5  | 7  | 8  | 16 | 6  | 8  | 7  | 7  | 7  | 18 | 11 | 11 | 10 | 7  | 10 | 7  | 2  | 6  | 6  | 14 | 9  | 6  | 6  | 16 | 5  | 7  | 2  | 11 | 6  |    |    |    |    |
| 38 | 15 | 0 | 9  | 17 | 1  | 9  | 7  | 7  | 8  | 18 | 5  | 8  | 9  | 5  | 8  | 0  | 9  | 9  | 7  | 12 | 5  | 7  | 4  | 3  | 6  | 16 | 9  | 6  | 6  | 8  | 10 | 6  | 6  | 11 | 6  |    |    |    |    |
| 39 | 0  | 0 | 9  | 19 | 1  | 9  | 9  | 7  | 9  | 0  | 4  | 8  | 11 | 4  | 8  | 2  | 8  | 7  | 14 | 3  | 7  | 6  | 0  | 7  | 6  | 0  | 6  | 18 | 1  | 6  | 10 | 6  | 6  | 16 | 1  |    |    |    |    |
| 39 | 5  | 0 | 10 | 1  | 2  | 9  | 11 | 7  | 9  | 2  | 3  | 8  | 13 | 3  | 8  | 4  | 6  | 7  | 16 | 0  | 7  | 7  | 9  | 7  | 7  | 9  | 6  | 19 | 10 | 6  | 6  | 12 | 2  | 10 | 17 | 8  |    |    |    |
| 39 | 10 | 0 | 10 | 3  | 3  | 9  | 13 | 7  | 9  | 4  | 3  | 8  | 15 | 2  | 8  | 6  | 5  | 7  | 17 | 13 | 7  | 9  | 7  | 7  | 9  | 7  | 7  | 1  | 7  | 6  | 15 | 7  | 5  | 19 | 3  |    |    |    |    |
| 39 | 15 | 0 | 10 | 5  | 4  | 9  | 15 | 7  | 9  | 6  | 3  | 8  | 17 | 2  | 8  | 8  | 3  | 7  | 19 | 8  | 7  | 19 | 8  | 7  | 11 | 4  | 6  | 6  | 13 | 7  | 6  | 6  | 15 | 0  | 10 | 6  |    |    |    |
| 40 | 0  | 0 | 10 | 7  | 4  | 9  | 17 | 8  | 9  | 8  | 3  | 8  | 19 | 1  | 8  | 10 | 2  | 8  | 1  | 6  | 7  | 13 | 2  | 7  | 13 | 2  | 7  | 5  | 1  | 6  | 17 | 3  | 6  | 8  | 1  | 8  |    |    |    |
| 40 | 5  | 0 | 10 | 9  | 5  | 9  | 19 | 8  | 9  | 10 | 3  | 9  | 1  | 0  | 8  | 12 | 0  | 8  | 3  | 4  | 7  | 15 | 0  | 7  | 6  | 10 | 7  | 6  | 10 | 6  | 18 | 11 | 5  | 6  | 4  | 1  |    |    |    |
| 40 | 10 | 0 | 10 | 11 | 6  | 10 | 1  | 9  | 9  | 12 | 3  | 9  | 2  | 11 | 8  | 13 | 11 | 8  | 5  | 3  | 7  | 16 | 10 | 7  | 8  | 7  | 7  | 0  | 8  | 6  | 6  | 11 | 1  | 5  | 9  | 9  |    |    |    |
| 40 | 15 | 0 | 10 | 13 | 8  | 10 | 3  | 10 | 9  | 14 | 3  | 9  | 4  | 11 | 8  | 15 | 10 | 8  | 7  | 1  | 7  | 18 | 7  | 7  | 10 | 4  | 7  | 2  | 5  | 7  | 2  | 5  | 6  | 6  | 7  | 4  |    |    |    |
| 41 | 0  | 0 | 10 | 15 | 9  | 10 | 5  | 11 | 9  | 16 | 3  | 9  | 6  | 10 | 8  | 17 | 10 | 8  | 9  | 0  | 8  | 0  | 5  | 8  | 0  | 5  | 7  | 12 | 2  | 7  | 4  | 2  | 6  | 16 | 5  | 9  | 0  |    |    |
| 41 | 5  | 0 | 10 | 17 | 11 | 10 | 7  | 11 | 9  | 18 | 3  | 9  | 8  | 10 | 8  | 19 | 9  | 8  | 10 | 10 | 8  | 2  | 3  | 7  | 13 | 11 | 7  | 5  | 11 | 6  | 18 | 2  | 6  | 18 | 2  | 10 | 7  |    |    |
| 41 | 10 | 0 | 11 | 0  | 0  | 10 | 10 | 0  | 10 | 0  | 3  | 9  | 10 | 10 | 9  | 1  | 8  | 8  | 12 | 9  | 8  | 4  | 1  | 7  | 15 | 9  | 7  | 7  | 8  | 6  | 19 | 10 | 6  | 12 | 3  | 6  | 12 | 3  |    |
| 41 | 15 | 0 | 11 | 2  | 2  | 10 | 12 | 1  | 10 | 2  | 4  | 9  | 12 | 10 | 9  | 3  | 7  | 8  | 14 | 7  | 8  | 6  | 0  | 7  | 17 | 7  | 7  | 9  | 5  | 7  | 7  | 1  | 6  | 6  | 13 | 11 | 6  | 13 | 11 |
| 42 | 0  | 0 | 11 | 4  | 3  | 10 | 14 | 2  | 10 | 4  | 5  | 9  | 14 | 10 | 9  | 5  | 7  | 8  | 16 | 6  | 8  | 7  | 10 | 7  | 19 | 5  | 7  | 11 | 2  | 7  | 3  | 3  | 3  | 6  | 15 | 7  | 4  |    |    |
| 42 | 5  | 0 | 11 | 6  | 5  | 10 | 16 | 4  | 10 | 6  | 5  | 9  | 16 | 10 | 9  | 7  | 6  | 8  | 18 | 6  | 8  | 9  | 9  | 8  | 1  | 2  | 7  | 12 | 11 | 7  | 5  | 0  | 6  | 6  | 17 | 4  | 6  | 17 | 4  |
| 42 | 10 | 0 | 11 | 8  | 7  | 10 | 18 | 5  | 10 | 8  | 6  | 9  | 18 | 10 | 9  | 9  | 6  | 9  | 0  | 5  | 8  | 11 | 7  | 8  | 3  | 0  | 7  | 14 | 9  | 7  | 6  | 6  | 9  | 6  | 19 | 0  | 6  | 19 | 0  |
| 42 | 15 | 0 | 11 | 10 | 9  | 11 | 0  | 7  | 10 | 10 | 7  | 10 | 0  | 10 | 9  | 11 | 6  | 9  | 2  | 4  | 8  | 13 | 6  | 8  | 4  | 10 | 7  | 16 | 6  | 7  | 8  | 6  | 7  | 8  | 6  | 7  | 0  | 8  |    |
| 43 | 0  | 0 | 11 | 12 | 11 | 11 | 2  | 8  | 10 | 12 | 8  | 10 | 2  | 11 | 9  | 13 | 6  | 9  | 4  | 3  | 8  | 15 | 4  | 8  | 6  | 8  | 7  | 7  | 18 | 4  | 7  | 10 | 3  | 7  | 10 | 3  | 7  | 2  | 4  |
| 43 | 5  | 0 | 11 | 15 | 2  | 11 | 4  | 10 | 10 | 14 | 8  | 10 | 5  | 0  | 9  | 15 | 6  | 9  | 6  | 3  | 8  | 17 | 3  | 8  | 8  | 7  | 8  | 0  | 2  | 7  | 12 | 0  | 7  | 12 | 0  | 7  | 4  | 1  |    |
| 43 | 10 | 0 | 11 | 17 | 4  | 11 | 6  | 11 | 10 | 16 | 10 | 10 | 7  | 0  | 9  | 17 | 6  | 9  | 8  | 2  | 8  | 19 | 2  | 8  | 10 | 5  | 8  | 8  | 0  | 7  | 13 | 9  | 7  | 13 | 9  | 7  | 5  | 10 |    |
| 43 | 15 | 0 | 11 | 19 | 6  | 11 | 9  | 1  | 10 | 18 | 11 | 10 | 9  | 1  | 9  | 19 | 6  | 9  | 10 | 1  | 9  | 1  | 1  | 8  | 12 | 4  | 8  | 3  | 9  | 7  | 15 | 6  | 7  | 15 | 6  | 7  | 7  | 7  |    |
| 44 | 0  | 0 | 12 | 1  | 8  | 11 | 11 | 3  | 11 | 1  | 1  | 10 | 11 | 2  | 10 | 1  | 6  | 9  | 12 | 1  | 9  | 3  | 0  | 8  | 14 | 2  | 8  | 5  | 7  | 7  | 17 | 4  | 7  | 17 | 4  | 7  | 9  | 4  |    |
| 44 | 5  | 0 | 12 | 3  | 11 | 11 | 13 | 5  | 11 | 3  | 2  | 10 | 13 | 3  | 10 | 3  | 6  | 9  | 14 | 1  | 9  | 5  | 0  | 8  | 16 | 1  | 8  | 7  | 5  | 7  | 19 | 1  | 7  | 11 | 1  | 7  | 11 | 1  |    |
| 44 | 10 | 0 | 12 | 6  | 2  | 11 | 15 | 7  | 11 | 5  | 4  | 10 | 15 | 3  | 10 | 5  | 7  | 9  | 16 | 1  | 9  | 6  | 11 | 8  | 17 | 11 | 8  | 9  | 3  | 8  | 0  | 11 | 7  | 12 | 10 | 7  | 12 | 10 |    |
| 44 | 15 | 0 | 12 | 8  | 5  | 11 | 17 | 10 | 11 | 7  | 5  | 10 | 17 | 4  | 10 | 7  | 7  | 9  | 18 | 1  | 9  | 8  | 10 | 8  | 19 | 10 | 8  | 11 | 2  | 8  | 2  | 9  | 7  | 14 | 7  | 7  | 14 | 7  |    |
| 45 | 0  | 0 | 12 | 10 | 8  | 12 | 0  | 0  | 11 | 9  | 7  | 10 | 19 | 6  | 10 | 9  | 8  | 10 | 9  | 8  | 10 | 0  | 1  | 9  | 10 | 9  | 9  | 1  | 9  | 8  | 4  | 7  | 7  | 16 | 4  | 7  | 16 | 4  |    |

\* Include value of allowances—e.g. board and lodging ignore shillings and pence between 5s steps

SCHEDULE—continued  
APPENDIX A—continued

| WEEKLY*<br>EARNINGS | AMOUNT TO BE DEDUCTED—“M” TAX CODES |          |          |          |          |          |          |         |         |         |          |         |         |         |         |         |         |         |         |         |         |
|---------------------|-------------------------------------|----------|----------|----------|----------|----------|----------|---------|---------|---------|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
|                     | M                                   |          | M1       |          | M2       |          | M3       |         | M4      |         | M5       |         | M6      |         | M7      |         | M8      |         | M9      |         | M10     |
| £ s. d.             | £ s. d.                             | £ s. d.  | £ s. d.  | £ s. d.  | £ s. d.  | £ s. d.  | £ s. d.  | £ s. d. | £ s. d. | £ s. d. | £ s. d.  | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| 45 5 0              | 12 12 11                            | 12 2 2   | 11 11 9  | 11 1 7   | 10 11 9  | 10 2 1   | 9 12 9   | 9 3 8   | 8 14 11 | 8 6 4   | 8 7 18 1 |         |         |         |         |         |         |         |         |         |         |
| 45 10 0             | 12 15 2                             | 12 4 4   | 11 13 11 | 11 3 9   | 10 13 10 | 10 4 1   | 9 14 9   | 9 5 8   | 8 16 9  | 8 8 2   | 7 19 11  |         |         |         |         |         |         |         |         |         |         |
| 45 15 0             | 12 17 5                             | 12 6 7   | 11 16 1  | 11 5 10  | 10 15 10 | 10 6 1   | 9 16 9   | 9 7 7   | 8 18 8  | 8 10 0  | 8 1 8    |         |         |         |         |         |         |         |         |         |         |
| 46 0 0              | 12 19 8                             | 12 8 10  | 11 18 3  | 11 8 0   | 10 17 11 | 10 8 2   | 9 18 9   | 9 9 6   | 9 0 6   | 8 11 11 | 8 3 6    |         |         |         |         |         |         |         |         |         |         |
| 46 5 0              | 13 1 11                             | 12 11 1  | 12 0 6   | 11 10 1  | 11 0 0   | 10 10 3  | 10 0 9   | 9 11 5  | 9 2 5   | 8 13 9  | 8 5 4    |         |         |         |         |         |         |         |         |         |         |
| 46 10 0             | 13 4 3                              | 12 13 4  | 12 2 8   | 11 12 3  | 11 2 2   | 10 12 4  | 10 2 9   | 9 13 5  | 9 4 4   | 8 15 8  | 8 7 2    |         |         |         |         |         |         |         |         |         |         |
| 46 15 0             | 13 6 6                              | 12 15 7  | 12 4 10  | 11 14 5  | 11 4 3   | 10 14 4  | 10 4 9   | 9 15 4  | 9 6 4   | 8 17 6  | 8 8 11   |         |         |         |         |         |         |         |         |         |         |
| 47 0 0              | 13 8 10                             | 12 17 10 | 12 7 0   | 11 16 7  | 11 6 5   | 10 16 5  | 10 6 9   | 9 17 4  | 9 8 3   | 8 19 5  | 8 10 9   |         |         |         |         |         |         |         |         |         |         |
| 47 5 0              | 13 11 2                             | 13 0 1   | 12 9 3   | 11 18 9  | 11 8 6   | 10 18 6  | 10 8 9   | 9 19 4  | 9 10 2  | 9 1 3   | 8 12 7   |         |         |         |         |         |         |         |         |         |         |
| 47 10 0             | 13 13 6                             | 13 2 4   | 12 11 6  | 12 0 11  | 11 10 8  | 11 0 7   | 10 10 10 | 10 1 4  | 9 12 1  | 9 3 2   | 8 14 6   |         |         |         |         |         |         |         |         |         |         |
| 47 15 0             | 13 15 9                             | 13 4 7   | 12 13 9  | 12 3 2   | 11 12 9  | 11 2 8   | 10 12 11 | 10 3 4  | 9 14 1  | 9 5 1   | 8 16 4   |         |         |         |         |         |         |         |         |         |         |
| 48 0 0              | 13 18 1                             | 13 6 11  | 12 16 0  | 12 5 4   | 11 14 11 | 11 4 9   | 10 14 11 | 10 5 4  | 9 16 0  | 9 7 0   | 8 18 3   |         |         |         |         |         |         |         |         |         |         |
| 48 5 0              | 14 0 5                              | 13 9 3   | 12 18 3  | 12 7 6   | 11 17 1  | 11 6 11  | 10 17 0  | 10 7 4  | 9 18 0  | 9 8 11  | 9 0 1    |         |         |         |         |         |         |         |         |         |         |
| 48 10 0             | 14 2 10                             | 13 11 6  | 13 0 6   | 12 9 8   | 11 19 3  | 11 9 0   | 10 19 1  | 10 9 4  | 10 0 0  | 9 10 10 | 9 2 0    |         |         |         |         |         |         |         |         |         |         |
| 48 15 0             | 14 5 2                              | 13 13 10 | 13 2 9   | 12 11 11 | 12 1 5   | 11 11 2  | 11 1 2   | 10 11 5 | 10 2 0  | 9 12 10 | 9 3 10   |         |         |         |         |         |         |         |         |         |         |
| 49 0 0              | 14 7 7                              | 13 16 2  | 13 5 0   | 12 14 2  | 12 3 7   | 11 13 3  | 11 3 2   | 10 13 6 | 10 4 0  | 9 14 9  | 9 5 9    |         |         |         |         |         |         |         |         |         |         |
| 49 5 0              | 14 9 11                             | 13 18 6  | 13 7 4   | 12 16 5  | 12 5 10  | 11 15 5  | 11 5 4   | 10 15 6 | 10 6 0  | 9 16 8  | 9 7 8    |         |         |         |         |         |         |         |         |         |         |
| 49 10 0             | 14 12 4                             | 14 0 9   | 13 9 7   | 12 18 8  | 12 8 0   | 11 17 6  | 11 7 5   | 10 17 7 | 10 8 0  | 9 18 7  | 9 9 7    |         |         |         |         |         |         |         |         |         |         |
| 49 15 0             | 14 14 8                             | 14 3 2   | 13 11 11 | 13 0 11  | 12 10 2  | 11 19 9  | 11 9 7   | 10 19 8 | 10 10 0 | 10 0 7  | 9 11 6   |         |         |         |         |         |         |         |         |         |         |
| 50 0 0              | 14 17 1                             | 14 5 6   | 13 14 3  | 13 3 2   | 12 12 4  | 12 1 11  | 11 11 8  | 11 1 9  | 10 12 0 | 10 2 7  | 9 13 6   |         |         |         |         |         |         |         |         |         |         |
| 50 5 0              | 14 19 6                             | 14 7 11  | 13 16 7  | 13 5 5   | 12 14 7  | 12 4 1   | 11 13 10 | 11 3 9  | 10 14 0 | 10 4 7  | 9 15 5   |         |         |         |         |         |         |         |         |         |         |
| 50 10 0             | 15 1 11                             | 14 10 3  | 13 18 10 | 13 7 8   | 12 16 10 | 12 6 3   | 11 15 11 | 11 5 10 | 10 16 1 | 10 6 7  | 9 17 4   |         |         |         |         |         |         |         |         |         |         |
| 50 15 0             | 15 4 5                              | 14 12 8  | 14 1 2   | 13 10 0  | 12 19 1  | 12 8 6   | 11 18 1  | 11 8 0  | 10 18 2 | 10 8 7  | 9 19 3   |         |         |         |         |         |         |         |         |         |         |
| 51 0 0              | 15 6 10                             | 14 15 0  | 14 3 6   | 13 12 4  | 13 1 4   | 12 10 8  | 12 0 2   | 11 10 1 | 11 0 3  | 10 10 7 | 10 1 3   |         |         |         |         |         |         |         |         |         |         |
| 51 5 0              | 15 9 3                              | 14 17 5  | 14 5 10  | 13 14 7  | 13 3 7   | 12 12 10 | 12 2 5   | 11 12 3 | 11 2 3  | 10 12 7 | 10 3 3   |         |         |         |         |         |         |         |         |         |         |

|    |    |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |   |   |
|----|----|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|---|---|
| 51 | 10 | 0 | 15 | 11 | 8  | 14 | 19 | 10 | 14 | 8  | 3  | 13 | 16 | 11 | 13 | 5  | 10 | 12 | 15 | 1  | 12 | 4  | 7  | 11 | 14 | 4  | 11 | 11 | 4  | 4  | 10 | 14 | 7  | 10 | 14 | 7  | 10 | 10 | 10 | 5 | 3 |
| 51 | 15 | 0 | 15 | 14 | 2  | 15 | 2  | 3  | 14 | 10 | 7  | 13 | 19 | 3  | 13 | 8  | 1  | 12 | 17 | 4  | 12 | 6  | 9  | 11 | 16 | 6  | 6  | 11 | 6  | 5  | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 5  | 3 |   |
| 52 | 0  | 0 | 15 | 16 | 7  | 15 | 4  | 8  | 14 | 13 | 0  | 14 | 1  | 7  | 13 | 10 | 5  | 12 | 19 | 7  | 12 | 8  | 11 | 11 | 18 | 7  | 11 | 8  | 6  | 6  | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 5  | 3 |   |
| 52 | 5  | 0 | 15 | 19 | 1  | 15 | 7  | 1  | 14 | 15 | 4  | 14 | 3  | 10 | 13 | 12 | 8  | 13 | 1  | 10 | 12 | 1  | 10 | 12 | 0  | 9  | 11 | 10 | 7  | 11 | 10 | 7  | 11 | 11 | 11 | 10 | 10 | 10 | 10 | 5 | 3 |
| 52 | 10 | 0 | 16 | 1  | 7  | 15 | 9  | 7  | 14 | 17 | 9  | 14 | 6  | 3  | 13 | 15 | 0  | 13 | 4  | 1  | 12 | 13 | 4  | 12 | 2  | 10 | 11 | 12 | 9  | 11 | 11 | 11 | 11 | 10 | 10 | 10 | 10 | 10 | 10 | 5 | 3 |
| 52 | 15 | 0 | 16 | 4  | 1  | 15 | 12 | 0  | 15 | 0  | 1  | 14 | 8  | 7  | 13 | 17 | 4  | 13 | 6  | 4  | 12 | 15 | 6  | 12 | 5  | 1  | 11 | 14 | 10 | 11 | 11 | 14 | 10 | 11 | 11 | 11 | 10 | 15 | 3  |   |   |
| 53 | 0  | 0 | 16 | 6  | 7  | 15 | 14 | 5  | 15 | 2  | 6  | 14 | 11 | 0  | 13 | 19 | 8  | 13 | 8  | 7  | 12 | 17 | 9  | 12 | 7  | 3  | 11 | 17 | 0  | 11 | 11 | 17 | 0  | 10 | 10 | 10 | 17 | 3  |    |   |   |
| 53 | 5  | 0 | 16 | 9  | 1  | 15 | 16 | 10 | 15 | 5  | 0  | 14 | 13 | 4  | 14 | 1  | 11 | 13 | 10 | 10 | 13 | 0  | 0  | 12 | 9  | 5  | 11 | 19 | 1  | 11 | 11 | 19 | 1  | 10 | 10 | 19 | 4  | 5  |    |   |   |
| 53 | 10 | 0 | 16 | 11 | 7  | 15 | 19 | 4  | 15 | 7  | 5  | 14 | 15 | 9  | 14 | 4  | 3  | 13 | 13 | 1  | 13 | 2  | 3  | 12 | 11 | 7  | 12 | 1  | 3  | 11 | 1  | 2  | 11 | 11 | 1  | 1  | 1  | 5  | 5  |   |   |
| 53 | 15 | 0 | 16 | 14 | 1  | 16 | 1  | 10 | 15 | 9  | 10 | 14 | 18 | 1  | 14 | 6  | 7  | 13 | 15 | 5  | 13 | 15 | 5  | 13 | 4  | 6  | 12 | 13 | 10 | 12 | 3  | 4  | 11 | 11 | 13 | 3  | 5  | 5  | 5  |   |   |
| 54 | 0  | 0 | 16 | 16 | 8  | 16 | 4  | 4  | 15 | 12 | 3  | 15 | 0  | 6  | 14 | 8  | 11 | 13 | 17 | 8  | 13 | 6  | 9  | 12 | 16 | 0  | 12 | 5  | 6  | 11 | 11 | 15 | 5  | 11 | 5  | 6  | 6  | 6  | 6  |   |   |
| 54 | 5  | 0 | 16 | 19 | 2  | 16 | 6  | 10 | 15 | 14 | 9  | 15 | 2  | 10 | 14 | 11 | 4  | 14 | 0  | 0  | 13 | 9  | 0  | 12 | 18 | 2  | 12 | 7  | 9  | 11 | 11 | 17 | 6  | 11 | 7  | 7  | 7  | 7  |    |   |   |
| 54 | 10 | 0 | 17 | 1  | 9  | 16 | 9  | 4  | 15 | 17 | 2  | 15 | 5  | 3  | 14 | 13 | 8  | 14 | 2  | 4  | 13 | 11 | 3  | 13 | 0  | 5  | 12 | 9  | 11 | 11 | 19 | 8  | 11 | 9  | 8  | 8  | 8  | 8  |    |   |   |
| 54 | 15 | 0 | 17 | 4  | 4  | 16 | 11 | 10 | 15 | 19 | 7  | 15 | 7  | 8  | 14 | 16 | 1  | 14 | 4  | 8  | 13 | 13 | 6  | 13 | 2  | 8  | 12 | 12 | 1  | 12 | 1  | 9  | 11 | 11 | 11 | 8  | 8  | 8  |    |   |   |
| 55 | 0  | 0 | 17 | 6  | 11 | 16 | 14 | 4  | 16 | 2  | 1  | 15 | 10 | 2  | 14 | 18 | 5  | 14 | 6  | 11 | 13 | 15 | 9  | 13 | 4  | 11 | 12 | 14 | 3  | 12 | 2  | 11 | 11 | 13 | 3  | 8  | 8  | 8  | 8  |   |   |
| 55 | 5  | 0 | 17 | 9  | 5  | 16 | 16 | 10 | 16 | 4  | 7  | 15 | 12 | 7  | 15 | 0  | 10 | 14 | 9  | 3  | 13 | 18 | 1  | 13 | 7  | 2  | 12 | 16 | 6  | 12 | 16 | 6  | 12 | 16 | 6  | 11 | 11 | 11 | 11 |   |   |
| 55 | 10 | 0 | 17 | 12 | 0  | 16 | 19 | 5  | 16 | 7  | 1  | 15 | 15 | 0  | 15 | 3  | 2  | 14 | 11 | 8  | 14 | 0  | 5  | 13 | 9  | 5  | 12 | 18 | 8  | 12 | 18 | 8  | 12 | 18 | 8  | 11 | 11 | 11 | 11 |   |   |
| 55 | 15 | 0 | 17 | 14 | 7  | 17 | 1  | 11 | 16 | 9  | 7  | 15 | 17 | 5  | 15 | 5  | 7  | 14 | 14 | 0  | 14 | 2  | 9  | 13 | 11 | 8  | 13 | 0  | 10 | 12 | 10 | 5  | 12 | 10 | 5  | 12 | 10 | 2  | 4  |   |   |
| 56 | 0  | 0 | 17 | 17 | 2  | 17 | 4  | 6  | 16 | 12 | 1  | 15 | 19 | 11 | 15 | 8  | 0  | 14 | 16 | 5  | 14 | 5  | 0  | 13 | 13 | 11 | 13 | 3  | 11 | 12 | 12 | 7  | 12 | 2  | 4  | 4  | 4  | 4  | 4  |   |   |
| 56 | 5  | 0 | 17 | 19 | 10 | 17 | 7  | 1  | 16 | 14 | 7  | 16 | 2  | 4  | 15 | 10 | 5  | 14 | 18 | 9  | 14 | 7  | 4  | 13 | 16 | 2  | 13 | 5  | 4  | 12 | 14 | 9  | 12 | 14 | 9  | 12 | 14 | 5  | 5  |   |   |
| 56 | 10 | 0 | 18 | 2  | 5  | 17 | 9  | 8  | 16 | 17 | 1  | 16 | 4  | 10 | 15 | 12 | 10 | 15 | 1  | 2  | 14 | 9  | 8  | 13 | 18 | 6  | 13 | 7  | 7  | 12 | 16 | 11 | 12 | 16 | 11 | 12 | 16 | 7  | 7  |   |   |
| 56 | 15 | 0 | 18 | 5  | 1  | 17 | 12 | 2  | 16 | 19 | 7  | 16 | 7  | 4  | 15 | 15 | 3  | 15 | 3  | 6  | 14 | 12 | 0  | 14 | 0  | 9  | 13 | 9  | 10 | 12 | 16 | 11 | 12 | 16 | 11 | 12 | 16 | 8  | 8  |   |   |
| 57 | 0  | 0 | 18 | 7  | 8  | 17 | 14 | 9  | 17 | 2  | 2  | 16 | 9  | 10 | 15 | 17 | 9  | 15 | 5  | 11 | 14 | 14 | 4  | 14 | 3  | 1  | 13 | 12 | 1  | 13 | 12 | 1  | 14 | 14 | 1  | 13 | 14 | 1  | 1  |   |   |
| 57 | 5  | 0 | 18 | 10 | 4  | 17 | 17 | 4  | 17 | 4  | 8  | 16 | 12 | 4  | 16 | 0  | 2  | 15 | 8  | 3  | 14 | 16 | 9  | 14 | 5  | 5  | 13 | 14 | 4  | 13 | 14 | 4  | 13 | 14 | 4  | 13 | 14 | 1  | 1  |   |   |
| 57 | 10 | 0 | 18 | 12 | 11 | 18 | 0  | 0  | 17 | 7  | 3  | 16 | 14 | 10 | 16 | 2  | 7  | 15 | 10 | 8  | 14 | 19 | 1  | 14 | 7  | 9  | 13 | 16 | 7  | 13 | 15 | 9  | 12 | 15 | 13 | 15 | 13 | 13 | 13 |   |   |
| 57 | 15 | 0 | 18 | 15 | 7  | 18 | 2  | 7  | 17 | 9  | 10 | 16 | 17 | 4  | 16 | 5  | 1  | 15 | 13 | 2  | 15 | 1  | 6  | 14 | 10 | 0  | 13 | 18 | 10 | 13 | 18 | 10 | 13 | 18 | 10 | 12 | 17 | 5  | 5  |   |   |
| 58 | 0  | 0 | 18 | 18 | 3  | 18 | 5  | 3  | 17 | 12 | 5  | 16 | 19 | 10 | 16 | 7  | 7  | 15 | 15 | 7  | 15 | 3  | 10 | 14 | 12 | 4  | 14 | 1  | 2  | 13 | 19 | 11 | 12 | 16 | 11 | 12 | 16 | 11 | 11 |   |   |
| 58 | 5  | 0 | 19 | 0  | 11 | 18 | 7  | 10 | 17 | 14 | 11 | 17 | 2  | 4  | 16 | 10 | 1  | 15 | 18 | 0  | 15 | 6  | 3  | 14 | 14 | 8  | 14 | 3  | 3  | 14 | 14 | 8  | 14 | 3  | 3  | 14 | 14 | 4  | 0  |   |   |
| 58 | 10 | 0 | 19 | 3  | 8  | 18 | 10 | 6  | 17 | 17 | 6  | 17 | 4  | 11 | 16 | 12 | 7  | 16 | 0  | 5  | 15 | 8  | 7  | 14 | 17 | 1  | 14 | 5  | 10 | 13 | 17 | 1  | 14 | 5  | 10 | 13 | 17 | 1  | 1  |   |   |
| 58 | 15 | 0 | 19 | 6  | 4  | 18 | 13 | 1  | 18 | 0  | 1  | 17 | 7  | 6  | 16 | 15 | 1  | 16 | 2  | 11 | 15 | 11 | 0  | 14 | 19 | 5  | 14 | 8  | 1  | 13 | 19 | 5  | 14 | 8  | 1  | 13 | 19 | 5  | 3  |   |   |

\* Include value of allowances—e.g. board and lodging ignore shillings and pence between 5s steps

SCHEDULE—*continued*

## APPENDIX B

**Tax Deduction Rates for Overtime Pay**

| Tax Code       | Rate per £1 |    | Tax Code    | Rate per £1 |    |
|----------------|-------------|----|-------------|-------------|----|
|                | s.          | d. |             | s.          | d. |
| No declaration | 7           | 0  | M           | 5           | 6  |
| S              | 6           | 3  | M1          | 5           | 2  |
| S1             | 5           | 11 | M2          | 4           | 10 |
| S2             | 5           | 8  | M3          | 4           | 6  |
| S3             | 5           | 5  | M4          | 4           | 2  |
| S4             | 5           | 0  | M5          | 3           | 8  |
| S5             | 4           | 9  | M6          | 2           | 11 |
| S6             | 4           | 4  | M7          | 2           | 3  |
| S7             | 4           | 0  | M8 and over | 1           | 6  |
| S8             | 3           | 5  |             |             |    |
| S9             | 2           | 8  |             |             |    |
| S10 and over   | 1           | 6  |             |             |    |

## APPENDIX C

**Tax Deduction Rates for Secondary Employment**

| Tax Code | Rate per £1 |    | Tax Code    | Rate per £1 |    |
|----------|-------------|----|-------------|-------------|----|
|          | s.          | d. |             | s.          | d. |
| S        | 5           | 6  | M           | 4           | 10 |
| S1       | 5           | 3  | M1          | 4           | 8  |
| S2       | 5           | 0  | M2          | 4           | 6  |
| S3       | 4           | 9  | M3          | 4           | 4  |
| S4       | 4           | 7  | M4          | 4           | 2  |
| S5       | 4           | 5  | M5          | 4           | 0  |
| S6       | 4           | 3  | M6          | 3           | 6  |
| S7       | 4           | 1  | M7          | 2           | 9  |
| S8       | 3           | 10 | M8 and over | 2           | 0  |
| S9       | 3           | 3  |             |             |    |
| S10      | 2           | 6  |             |             |    |
| Over S10 | 2           | 0  |             |             |    |

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