

## INCOME TAX (SALARIES).

### No. 59 of 1930.

An Act to impose a Tax upon certain Incomes being Salaries payable by the Commonwealth or by an Authority under the Commonwealth.

[Assented to 15th December, 1930.]

**B**E it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

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| Short title.              | 1. This Act may be cited as the <i>Income Tax (Salaries) Act</i> 1930.  |
| Incorporation.            | 2. The <i>Income Tax (Salaries) Assessment Act</i> 1930 shall be incorporated and read as one with this Act.  |
| Imposition of income tax. | 3. Income tax is imposed at the amounts declared in this Act upon each periodical payment of salary payable by the Commonwealth or by the North Australia Commission.   |
| Amount of tax.            | 4. The amount of income tax upon each periodical payment of salary shall be— <ul style="list-style-type: none"> <li>(a) in the case of any senator or member of the House of Representatives who holds any of the following offices:—           <ul style="list-style-type: none"> <li>(i) Minister of State for the Commonwealth or Presiding Officer in either House of the Parliament—the amount which is the equivalent of fifteen per centum of that payment; and</li> </ul> </li> </ul> |

- (ii) Chairman of Committees or Leader of the Opposition in either House of the Parliament—the amount which is the equivalent of twelve and one-half per centum of that payment ;
  - (b) in the case of any other senator or member of the House of Representatives—the amount which is the equivalent of ten per centum of that payment ; and
  - (c) in the case of any taxpayer to whom the last two preceding paragraphs do not apply—the amount which bears to the annual amount of tax the same proportion as that payment bears to the annual salary.
5. For the purposes of paragraph (c) of the last preceding section—
- (a) the annual salary shall be the total amount which would be paid in respect of a year if periodical payments at the same rate of salary were continued in respect of the year ; and
  - (b) the annual amount of tax shall be the amount specified in the second column of the Schedule to this Act opposite to the salary group within which the annual salary falls.

Annual salary  
and annual tax.

THE SCHEDULE.

Annual Salary.	Annual Amount of Tax.
Exceeding £725 and not exceeding £805	The amount by which the salary exceeds £725
Exceeding £805 and not exceeding £1,000	The amount which is the equivalent of 10 per centum of salary
Exceeding £1,000 and not exceeding £1,028	The amount by which the salary exceeds £900
Exceeding £1,028 and not exceeding £1,500	The amount which is the equivalent of 12½ per centum of salary
Exceeding £1,500 and not exceeding £1,544	The amount by which the salary exceeds £1,312 10s.
Exceeding £1,544 .. .. .	The amount which is the equivalent of 15 per centum of salary