

(3.) of section fifty-one A of this Act, the amount which shall be taken into account for the purpose of computing the amount of the deduction under this section shall be—

(a) where the rate of the allowance does not exceed Three pounds five shillings per week and the allowance is received in money under the terms of any law or of any award, order or determination of an industrial tribunal, or of an industrial agreement—so much of that allowance as exceeds Two pounds ten shillings; and

(b) in any other case—

(i) where the allowance is received in respect of a week—
an amount of Fifteen shillings; or

(ii) where the allowance is received in respect of a part of a week—an amount calculated for that part of a week at the rate of Fifteen shillings per week.”.

Application of amendments.

22.—(1.) The amendments effected by section two, sections four to thirteen (inclusive), paragraphs (a) and (b) of section fourteen, and sections fifteen to twenty-one (inclusive), of this Act shall apply to all assessments for the financial year which commenced on the first day of July, One thousand nine hundred and forty-eight, and all subsequent years.

(2.) The amendments effected by paragraphs (c) and (d) of section fourteen of this Act shall apply to all assessments of income of the year of income which ended on the thirtieth day of June, One thousand nine hundred and forty-eight, and in respect of income of all subsequent years.

(3.) The amendment effected by paragraph (e) of section fourteen of this Act shall apply, and shall be deemed to have applied, to all assessments for the financial year which commenced on the first day of July, One thousand nine hundred and forty-five, and all subsequent years.

INCOME TAX.

No. 45 of 1948.

An Act to impose a Tax upon Incomes.

[Assented to 24th November, 1948.]

[Date of commencement, 22nd December, 1948.]

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

Short title.

1. This Act may be cited as the *Income Tax Act 1948*.

Incorporation.

2. The *Income Tax Assessment Act 1936-1948* shall be incorporated and read as one with this Act.

3. Income tax is imposed at the rates declared in this Act.

Imposition of
income tax.

4.—(1.) The rate of income tax in respect of a taxable income derived from personal exertion shall be as set out in the First Schedule to this Act.

Rates of
income tax.

(2.) The rate of income tax in respect of a taxable income derived from property shall be as set out in the Second Schedule to this Act.

(3.) The rates of income tax in respect of a taxable income derived partly from personal exertion and partly from property shall be as set out in the Third Schedule to this Act.

(4.) The rate or rates of income tax in respect of a taxable income to which Division 16 of Part III. of the *Income Tax Assessment Act* 1936-1948 applies shall be as set out in the Fourth Schedule to this Act.

(5.) The rate or rates of income tax in respect of a taxable income in any case where sub-section (1.) of section eighty-six of the *Income Tax Assessment Act* 1936-1948 applies shall be as set out in the Fifth Schedule to this Act.

(6.) The rate or rates of income tax payable by a trustee shall be as set out in the Sixth Schedule to this Act.

(7.) Subject to the last preceding sub-section, the rates of income tax payable by a company shall be as set out in the Seventh Schedule to this Act.

(8.) Where, apart from this sub-section, the income tax which a person would be liable to pay under this section, before deducting any rebate to which he is entitled in his assessment, leaves an amount of pence remaining when expressed in pounds and shillings—

- (a) if the remaining pence do not exceed six—the income tax payable by that person shall be the amount so expressed in pounds and shillings; or
- (b) if the remaining pence exceed six—the income tax payable by that person shall be the amount so expressed in pounds and shillings plus One shilling.

5.—(1.) In addition to any income tax payable under the preceding provisions of this Act, there shall be payable, subject to this section, upon the taxable income in excess of Five thousand pounds derived by a company a super tax at the rate of Twelve pence for every pound of that excess.

Super-tax
on certain
companies.

(2.) The last preceding sub-section shall not apply to—

- (a) the assessment of a company as a trustee;
- (b) a private company as defined in section one hundred and three of the *Income Tax Assessment Act* 1936-1948;
- (c) a co-operative company as defined in section one hundred and seventeen of the *Income Tax Assessment Act* 1936-1948;
- (d) a mutual life assurance company, as defined in sub-section (1A.) of section one hundred and sixty c of the *Income Tax Assessment Act* 1936-1948, or the mutual income, as defined in that sub-section, of a life assurance company.

Levy of
income tax.

6.—(1.) The tax imposed by the preceding provisions of this Act shall be levied and paid for the financial year which commenced on the first day of July, One thousand nine hundred and forty-eight, upon the taxable income derived during the year of income as defined by section six of the *Income Tax Assessment Act 1936–1948*.

(2.) Until the commencement of the Act for the levying and payment of income tax for the financial year commencing on the first day of July, One thousand nine hundred and forty-nine, the preceding provisions of this Act shall also apply for all financial years subsequent to that which commenced on the first day of July, One thousand nine hundred and forty-eight.

Provisional
tax.

7. Provisional tax is imposed, and shall be payable in accordance with the provisions of the *Income Tax Assessment Act 1936–1948*, in respect of the income of the year of income ending on the thirtieth day of June, One thousand nine hundred and forty-nine.

THE SCHEDULES.

FIRST SCHEDULE.

s. 4 (1.).

RATE OF TAX IN RESPECT OF A TAXABLE INCOME DERIVED FROM PERSONAL EXERTION.

1. If the taxable income does not exceed £1,000 the rate of tax for every £1 of taxable income up to and including £350 shall be nil and the rate of tax for every £1 of taxable income in excess of £350 shall be 21.03 pence increasing uniformly by .03 of one penny for every £1 by which the taxable income exceeds £351.

2. If the taxable income exceeds £1,000 but does not exceed £2,000 the rate of tax for every £1 of taxable income up to and including £1,000 shall be 26.325 pence and the rate of tax for every £1 of taxable income in excess of £1,000 shall be 60.02 pence increasing uniformly by .02 of one penny for every £1 by which the taxable income exceeds £1,001.

3. If the taxable income exceeds £2,000 but does not exceed £5,000 the rate of tax for every £1 of taxable income up to and including £2,000 shall be 53.1625 pence and the rate of tax for every £1 of taxable income in excess of £2,000 shall be 100.009 pence increasing uniformly by .009 of one penny for every £1 by which the taxable income exceeds £2,001.

4. If the taxable income exceeds £5,000 but does not exceed £9,000 the rate of tax for every £1 of taxable income up to and including £5,000 shall be 97.465 pence and the rate of tax for every £1 of taxable income in excess of £5,000 shall be 154.001 pence increasing uniformly by .001 of one penny for every £1 by which the taxable income exceeds £5,001.

5. If the taxable income exceeds £9,000 the rate of tax for every £1 of taxable income up to and including £9,000 shall be 124.3694 pence and the rate of tax for every £1 of taxable income in excess of £9,000 shall be 162 pence.

SECOND SCHEDULE.

s. 4 (2.).

RATE OF TAX IN RESPECT OF A TAXABLE INCOME DERIVED FROM PROPERTY.

1. If the taxable income does not exceed £500 the rate of tax for every £1 of taxable income up to and including £350 shall be nil and the rate of tax for every £1 of taxable income in excess of £350 shall be 30.06 pence increasing uniformly by .06 of one penny for every £1 by which the taxable income exceeds £351.

2. If the taxable income exceeds £500 but does not exceed £1,000 the rate of tax for every £1 of taxable income up to and including £500 shall be 11.7 pence and the rate of tax for every £1 of taxable income in excess of £500 shall be 48.03 pence increasing uniformly by .03 of one penny for every £1 by which the taxable income exceeds £501.

3. If the taxable income exceeds £1,000 but does not exceed £2,000 the rate of tax for every £1 of taxable income up to and including £1,000 shall be 37.35 pence and the rate of tax for every £1 of taxable income in excess of £1,000 shall be 78.021 pence increasing uniformly by .021 of one penny for every £1 by which the taxable income exceeds £1,001.

4. If the taxable income exceeds £2,000 but does not exceed £5,000 the rate of tax for every £1 of taxable income up to and including £2,000 shall be 68.175 pence and the rate of tax for every £1 of taxable income in excess of £2,000 shall be 120.007 pence increasing uniformly by .007 of one penny for every £1 by which the taxable income exceeds £2,001.

5. If the taxable income exceeds £5,000 the rate of tax for every £1 of taxable income up to and including £5,000 shall be 111.87 pence and the rate of tax for every £1 of taxable income in excess of £5,000 shall be 162 pence.

THIRD SCHEDULE.

s. 4 (3.).

RATES OF TAX IN RESPECT OF A TAXABLE INCOME DERIVED PARTLY FROM PERSONAL EXERTION AND PARTLY FROM PROPERTY.

1. For every £1 of taxable income derived from personal exertion, the rate of tax shall be ascertained by dividing the total amount of the tax that would be payable under the First Schedule, if the total taxable income of the taxpayer were derived exclusively from personal exertion, by the amount of the total taxable income.

2. For every £1 of taxable income derived from property, the rate of tax shall be ascertained by dividing the total amount of the tax that would be payable under the Second Schedule, if the total taxable income of the taxpayer were derived exclusively from property, by the amount of the total taxable income.

FOURTH SCHEDULE.

s. 4 (4.).

RATES OF TAX BY REFERENCE TO AN AVERAGE INCOME.

1. For every £1 of taxable income derived from personal exertion by a taxpayer to whose income Division 16 of Part III. of the *Income Tax Assessment Act 1936-1948* applies, the rate of tax shall be ascertained by dividing the tax that would be payable under the First Schedule upon a taxable income from personal exertion equal to his average income by that average income.

2. For every £1 of taxable income derived from property by such a taxpayer, the rate of tax shall be ascertained by dividing the tax that would be payable under the Second Schedule upon a taxable income from property equal to his average income by that average income.

FIFTH SCHEDULE.

s. 4 (5.).

RATES OF TAX BY REFERENCE TO A NOTIONAL INCOME.

1. For every £1 of the actual taxable income from personal exertion of a taxpayer deriving a notional income, as specified by sub-section (1.) of section eighty-six of the *Income Tax Assessment Act 1936-1948*, the rate of tax shall be ascertained by dividing the tax that would be payable under the First Schedule upon a taxable income from personal exertion equal to his notional income by that notional income.

2. For every £1 of the actual taxable income from property of such a taxpayer, the rate of tax shall be ascertained by dividing the tax that would be payable under the Second Schedule upon a taxable income from property equal to his notional income by that notional income.

SIXTH SCHEDULE.

s. 4 (6.).

RATES OF TAX PAYABLE BY A TRUSTEE.

For every £1 of taxable income in respect of which a trustee is liable, in pursuance of either section ninety-eight or section ninety-nine of the *Income Tax Assessment Act 1936-1948*, to be assessed and to pay tax, the rate of tax shall be the rate that would be payable under the First, Second, Third, Fourth or Fifth Schedule, as the case requires, if one individual were liable to be assessed and to pay tax on that taxable income.

SEVENTH SCHEDULE.

s. 4 (7.).

RATES OF TAX PAYABLE BY A COMPANY, OTHER THAN A COMPANY IN THE CAPACITY OF TRUSTEE.

1. In the case of a company which is not a life assurance company, the rates of tax shall be—

- (a) for every £1 of so much of the taxable income as does not exceed Five thousand pounds—Sixty pence; and
- (b) for every £1 of the remainder of the taxable income—Seventy-two pence.

2. In the case of a mutual life assurance company, the rates of tax shall be—
 (a) for every £1 of so much of the taxable income as does not exceed Five thousand pounds—Forty-eight pence; and
 (b) for every £1 of the remainder of the taxable income—Sixty pence.
3. In the case of a life assurance company other than a mutual life assurance company, the rates of tax shall be—
 (a) for every £1 of so much of the mutual income of the company, as defined in sub-section (1A.) of section one hundred and sixty c of the *Income Tax Assessment Act 1936-1948*, as does not exceed Five thousand pounds—Forty-eight pence;
 (b) for every £1 of the remainder of the mutual income of the company, as so defined—Sixty pence;
 (c) for every £1 of so much of the taxable income of the company, other than mutual income as so defined, as does not exceed the amount by which the mutual income of the company, as so defined, is less than Five thousand pounds—Sixty pence; and
 (d) for every £1 of that part of the taxable income to which none of the preceding sub-paragraphs of this paragraph applies—Seventy-two pence.
4. For every £1 of that portion of the taxable income which has not been distributed as dividends, on which the company is liable, in pursuance of Part IIIA. of the *Income Tax Assessment Act 1936-1948*, to pay further tax, the rate of further tax shall be Twenty-four pence.
5. For every £1 of interest in respect of which a company is liable, in pursuance of sub-section (1.) of section one hundred and twenty-five of the *Income Tax Assessment Act 1936-1948*, to pay income tax, the rate of tax shall be Seventy-two pence.

TUBERCULOSIS.

No. 46 of 1948.

An Act to provide for Medical Services in respect of Tuberculosis, and for other purposes.

[Assented to 25th November, 1948.]

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

- Short title.** 1. This Act may be cited as the *Tuberculosis Act 1948*.
- Commencement.** 2. Sections three and nine of this Act shall come into operation on a date to be fixed by proclamation and the remaining sections of this Act shall come into operation on the day on which this Act receives the Royal Assent.
- Repeal.** 3. The *Tuberculosis Act 1945* and the *Tuberculosis Act 1946* are repealed.
- Definitions.** 4. In this Act, unless the contrary intention appears—
 “the Council” means the Advisory Council established under this Act;
 “the Director-General” means the Director-General of Health of the Commonwealth;
 “tuberculosis” means tuberculous disease, in whatever form, which has not been arrested.