

7. Section two hundred and sixty-five A of the Principal Act is amended—

Release of liability of members of Defence Force on death.

(a) by inserting in sub-section (5.), after the word “ Act ”, the words “, or in pursuance of that Division as applied by the *Social Services Contribution Assessment Act 1945,*”; and

(b) by omitting from that sub-section the word “ tax ” (second occurring) and inserting in its stead the words “ income tax or social services contribution ”.

8. After section two hundred and sixty-five A of the Principal Act the following section is inserted :—

“ 265B. Notwithstanding anything contained in any other law, the amount which the Commissioner shall treat as having come into his possession under this Act in any financial year shall be so much of the total amount which comes into his possession in pursuance of this Act and of the *Social Services Contribution Assessment Act 1945* in that year as remains after deducting therefrom the amount which, under that last-mentioned Act, he is required to treat as having come into his possession in that year under that Act.”

Treatment of amounts received by Commissioner.

9. The amendments effected by section three of this Act shall apply to all assessments for the financial year beginning on the first day of July, One thousand nine hundred and forty-six, and all subsequent years.

Application of amendments.

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## INCOME TAX (NO. 2).

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### No. 38 of 1945.

#### An Act to amend the *Income Tax Act 1945*.

[Assented to 11th October, 1945.]

**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 :—

1.—(1.) This Act may be cited as the *Income Tax Act (No. 2) 1945*.

Short title and citation.

(2.) The *Income Tax Act 1945\**, as amended by this Act, may be cited as the *Income Tax Acts 1945*.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Commencement.

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\* Act No. 5, 1945.

**Rates of  
income tax.****3.** Section four of the *Income Tax Act 1945* is amended—

- (a) by omitting sub-sections (1.) and (2.) and inserting in their stead the following sub-sections :—

“(1.) The rate of income tax in respect of a taxable income derived from personal exertion shall be half the sum of the rates which would be applicable if Parts I. and II. of the First Schedule to this Act both applied in respect of that taxable income.

“(2.) The rate of income tax in respect of a taxable income derived from property shall be half the sum of the rates which would be applicable if Parts I. and II. of the Second Schedule to this Act both applied in respect of that taxable income.”; and

- (b) by omitting from sub-section (9.) the word “Ten” (twice occurring) and inserting in its stead the word “Five”.

**Levy of  
income tax.****4.** Section six of the *Income Tax Act 1945* is amended by adding at the end of sub-section (2.) the following words :—

“except that—

- (a) the rate of income tax in respect of a taxable income derived from personal exertion shall be as set out in Part II. of the First Schedule to this Act; and  
(b) the rate of income tax in respect of a taxable income derived from property shall be as set out in Part II. of the Second Schedule to this Act.”.

**The First  
Schedule.****5.** The First Schedule to the *Income Tax Act 1945* is amended—

- (a) by inserting immediately under the second heading the sub-heading “Part I.”; and  
(b) by adding at the end thereof the following Part :—

**“PART II.**

If the taxable income does not exceed £200, the rate of tax shall be nil.

If the taxable income exceeds £200 but does not exceed £300, the rate of tax for every pound of taxable income up to and including £200 shall be 3 pence, and the rate of tax for every pound of taxable income in excess of £200 shall be 36.15 pence increasing uniformly by .15 of one penny for every pound by which the taxable income exceeds £201.

If the taxable income exceeds £300 but does not exceed £1,000 the rate of tax for every pound of taxable income up to and including £300 shall be 19 pence and the rate of tax for every pound of taxable income in excess of £300 shall be 86.01 pence increasing uniformly by .01 of one penny for every pound by which the taxable income exceeds £301.

If the taxable income exceeds £1,000 but does not exceed £2,000 the rate of tax for every pound of taxable income up to and including £1,000 shall be 56.8 pence and the rate of tax for every pound of taxable income in excess of £1,000 shall be 80.03 pence increasing uniformly by .03 of one penny for every pound by which the taxable income exceeds £1,001.

If the taxable income exceeds £2,000 but does not exceed £3,000 the rate of tax for every pound of taxable income up to and including £2,000 shall be 83.4 pence and the rate of tax for every pound of taxable income in excess of £2,000 shall be 140.013 pence increasing uniformly by .013 of one penny for every pound by which the taxable income exceeds £2,001.

If the taxable income exceeds £3,000 but does not exceed £5,000 the rate of tax for every pound of taxable income up to and including £3,000 shall be 106.6 pence and the rate of tax for every pound of taxable income in excess of £3,000 shall be 166.004 pence increasing uniformly by .004 of one penny for every pound by which the taxable income exceeds £3,001.

If the taxable income exceeds £5,000 the rate of tax for every pound of taxable income up to and including £5,000 shall be 133.56 pence and the rate of tax for every pound of taxable income in excess of £5,000 shall be 182 pence."

6. The Second Schedule to the *Income Tax Act 1945* is amended—

The Second  
Schedule.

(a) by inserting immediately under the second heading the sub-heading "Part I."; and

(b) by adding at the end thereof the following Part :—

"PART II.

If the taxable income does not exceed £200, the rate of tax shall be nil.

If the taxable income exceeds £200 but does not exceed £300 the rate of tax for every pound of taxable income up to and including £200 shall be 3 pence and the rate of tax for every pound of taxable income in excess of £200 shall be 48.21 pence increasing uniformly by .21 of one penny for every pound by which the taxable income exceeds £201.

If the taxable income exceeds £300 but does not exceed £1,000 the rate of tax for every pound of taxable income up to and including £300 shall be 25 pence and the rate of tax for every pound of taxable income in excess of £300 shall be 90.01 pence increasing uniformly by .01 of one penny for every pound by which the taxable income exceeds £301.

If the taxable income exceeds £1,000 but does not exceed £2,000 the rate of tax for every pound of taxable income up to and including £1,000 shall be 75.4 pence and the rate of tax for every pound of taxable income in excess of £1,000 shall be 104.03075 pence increasing uniformly by .03075 of one penny for every pound by which the taxable income exceeds £1,001.

If the taxable income exceeds £2,000 but does not exceed £5,000 the rate of tax for every pound of taxable income up to and including £2,000 shall be 105.075 pence and the rate of tax for every pound of taxable income in excess of £2,000 shall be 165.50275 pence increasing uniformly by .00275 of one penny for every pound by which the taxable income exceeds £2,001.

If the taxable income exceeds £5,000 the rate of tax for every pound of taxable income up to and including £5,000 shall be 146.28 pence and the rate of tax for every pound of taxable income in excess of £5,000 shall be 182 pence."

7. The Third Schedule to the *Income Tax Act 1945* is amended—

The Third  
Schedule.

(a) by omitting from paragraph (a) the words "under the First Schedule" and inserting in their stead the words "at the rate which would be applicable under this Act,"; and

(b) by omitting from paragraph (b) the words "under the Second Schedule" and inserting in their stead the words "at the rate which would be applicable under this Act,".

8. The Fourth Schedule to the *Income Tax Act 1945* is amended—

The Fourth  
Schedule.

(a) by omitting from paragraph (a) the words "under the First Schedule" and inserting in their stead the words "at the rate which would be applicable under this Act,"; and

(b) by omitting from paragraph (b) the words "under the Second Schedule" and inserting in their stead the words "at the rate which would be applicable under this Act,".

The Fifth  
Schedule.

9. The Fifth Schedule to the *Income Tax Act 1945* is amended—

- (a) by omitting from paragraph (a) the words “ under the First Schedule ” and inserting in their stead the words “, at the rate which would be applicable under this Act,”; and
- (b) by omitting from paragraph (b) the words “ under the Second Schedule ” and inserting in their stead the words “, at the rate which would be applicable under this Act,”.

The Sixth  
Schedule.

10. The Sixth Schedule to the *Income Tax Act 1945* is amended by omitting the words “ under the First, Second, Third, Fourth or Fifth Schedule, as the case requires ” and inserting in their stead the words “, at the rate which would be applicable under this Act ”.

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## SOCIAL SERVICES CONTRIBUTION ASSESSMENT.

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### No. 39 of 1945.

An Act relating to the Imposition, Assessment  
and Collection of a Social Services Contribution.

[Assented to 11th October, 1945.]

**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 :—

#### PART I.—PRELIMINARY.

- Short title.**            1. This Act may be cited as the *Social Services Contribution Assessment Act 1945*.
- Commencement.**      2. This Act shall come into operation on the day on which it receives the Royal Assent.
- Saving.**                3. Nothing in this Act shall affect the operation of the *Commonwealth Debt Conversion Act 1931* or of sub-section (2.) of section fifty-two B of the *Commonwealth Inscribed Stock Act 1911-1945*.
- Parts.**                 4. This Act is divided into Parts as follows :—
- Part I.—Preliminary.  
Part II.—Administration.  
Part III.—Liability to Contribution.  
Part IV.—Application of Income Tax Assessment Act.  
Part V.—Miscellaneous.