

23. Notwithstanding anything contained in any other law, the amount which the Commissioner shall treat as having come into his possession under this Act—

Treatment of amounts received by Commissioner.

- (a) in the financial year which commenced on the first day of July, One thousand nine hundred and forty-five—shall be the sum of Twenty million pounds ;
- (b) in the financial year commencing on the first day of July, One thousand nine hundred and forty-six—shall be the sum of Fifty-one million pounds ; and
- (c) in each financial year thereafter—shall be the amount of the social services contribution (including provisional social services contribution) which becomes payable in that financial year.

24. The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed or which are necessary or convenient to be prescribed for giving effect to this Act, and for prescribing penalties not less than One pound or more than Twenty pounds for any breach of the regulations.

Regulations.

SOCIAL SERVICES CONTRIBUTION.

No. 40 of 1945.

An Act to impose a Social Services Contribution.

[Assented to 11th October, 1945.]

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

1. This Act may be cited as the *Social Services Contribution Act* 1945. Short title.
2. This Act shall come into operation on the day on which it receives the Royal Assent. Commencement.
3. The *Social Services Contribution Assessment Act* 1945 shall be incorporated and read as one with this Act. Incorporation.
4. Social services contribution is imposed at the rates declared in this Act. Imposition of social services contribution.

Rate of
contribution.

5.—(1.) The rate of social services contribution payable in respect of the contributable income of a contributor other than a trustee shall, subject to this Act, be the rate set out in the First Schedule to this Act.

(2.) The rate of social services contribution payable by a trustee shall, subject to this Act, be the rate set out in the Second Schedule to this Act.

(3.) Where, apart from this sub-section, the amount of social services contribution payable under sub-section (1.) or (2.) of this section would be greater than fifty per centum of the amount by which the contributable income exceeds—

(a) in any case where the contributable income is less than Two hundred pounds and the contributor is a person who would, if income tax were levied under the Income Tax Assessment Act upon his taxable income of the year of income, be entitled to a rebate of tax in his income tax assessment by reference to paragraph (a), (aa), (ab), (b), (ba), (bb) or (c) of sub-section (2.) of section one hundred and sixty of that Act—One hundred and fifty-six pounds ;
or

(b) in any case where the contributable income is less than One hundred and thirteen pounds and the contributor would not be entitled to any such rebate—One hundred and four pounds,

the contribution payable in respect of that contributable income shall be fifty per centum of the amount of that excess.

(4.) Where, apart from this sub-section, the contribution which a person would be liable to pay under sub-section (1.), (2.) or (3.) of this section is less than Ten shillings, the amount of contribution payable by that person shall be Ten shillings.

(5.) Where, apart from this sub-section, the contribution which a person would be liable to pay under this section leaves an amount of pence remaining when expressed in pounds and shillings—

(a) if the remaining pence do not exceed six—the contribution payable by that person shall be the amount so expressed in pounds and shillings ; or

(b) if the remaining pence exceed six—the contribution payable by that person shall be the amount so expressed in pounds and shillings plus One shilling.

Levy of
social services
contribution.

6.—(1.) The contribution imposed by the preceding provisions of this Act shall be levied and paid for the financial year ending on the thirtieth day of June, One thousand nine hundred and forty-six, and for the financial year commencing on the first day of July, One thousand nine hundred and forty-six, upon the contributable income derived during the year of income as defined by section five of the *Social Services Contribution Assessment Act 1945*.

(2.) Until the commencement of an Act for the levying and payment of social services contribution for a financial year subsequent to that beginning on the first day of July, One thousand nine hundred and forty-six, the provisions of this Act shall also apply for all financial years subsequent to that last-mentioned year.

(3.) Notwithstanding anything contained in this Act, the amount of contribution payable by a person for the financial year ending on the thirtieth day of June, One thousand nine hundred and forty-six, shall be one-half of the amount which would be payable by him apart from this sub-section.

7. Provisional contribution is levied, and shall be payable, in accordance with the provisions of the *Social Services Contribution Assessment Act 1945*.

Provisional
contribution.

THE SCHEDULES.

FIRST SCHEDULE.

Section 5 (1.).

RATE OF CONTRIBUTION PAYABLE IN RESPECT OF THE CONTRIBUTABLE INCOME OF A CONTRIBUTOR OTHER THAN A TRUSTEE.

For every pound of contributable income the rate of contribution shall be the lesser of the following :—

- (1) The rate obtained by dividing by the amount of the contributable income an amount equal to the amount of income tax for which the contributor would be liable to be assessed for the year of contribution if—
 - (a) the rates of income tax payable for that year were the rates of tax declared in the *Income Tax Act 1945*, prior to any amendment of that Act, reduced by twelve and one-half per centum ; and
 - (b) the rate of tax to be applied for the purpose of ascertaining the amount of any rebate were the rate ascertained in accordance with the provisions of the *Income Tax Assessment Act 1936*, as amended up to and including the commencement of the *Income Tax Assessment Act (No. 2) 1944* : or
- (2) The rate of eighteen pence.

SECOND SCHEDULE.

Section 5 (2.).

RATE OF CONTRIBUTION PAYABLE BY A TRUSTEE.

For every pound of the contributable income in respect of which a trustee is liable, pursuant to either section ninety-eight or section ninety-nine of the *Income Tax Assessment Act*, as applied by the *Social Services Contribution Assessment Act 1945*, to be assessed and to pay contribution, the rate of contribution shall be the rate which would be payable if one individual were liable to be assessed and to pay contribution on that contributable income.