

## WAR TAX.

### No. 70 of 1941.

#### An Act to impose a War Tax.

[Assented to 18th December, 1941.]

**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 :—

- Short title.**           1. This Act may be cited as the *War Tax Act* 1941.
- Commencement.**       2. This Act shall come into operation on the thirty-first day of December, One thousand nine hundred and forty-one.
- Incorporation.**       3. The *Income Tax Assessment Act* 1936–1941 shall be incorporated and read as one with this Act.
- Imposition of war tax.**   4. War tax is imposed, at the rates declared in this Act, on the war tax income derived by every person (other than a company) whose war tax income as ascertained in accordance with Part III.B. of the *Income Tax Assessment Act* 1936–1941 exceeds One hundred and fifty-six pounds, or, in the case of a member of the Defence Force having a war tax income which includes pay and allowances earned by him as a member of that Force, exceeds Two hundred pounds.
- Rates of war tax.**       5.—(1.) The rates of war tax shall be as set out in the Schedule to this Act.
- (2.) Notwithstanding anything contained in the last preceding sub-section, the war tax payable by any person for any financial year, after deducting the rebates of tax allowable under Part III.B. of the *Income Tax Assessment Act* 1936–1941, shall not exceed one-half of the amount by which the war tax income of that person exceeds One hundred and fifty-six pounds, or, in the case of a member of the Defence Force having a war tax income which includes pay and allowances earned by him as a member of that Force, exceeds Two hundred pounds.
- Minimum tax.**         6. Notwithstanding anything contained in the last preceding section, where the amount of war tax which a person would, apart from this section, be liable to pay for any financial year is less than Ten shillings, the war tax payable by that person shall be Ten shillings.
- Levy of war tax.**       7. The war 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-one and all subsequent financial years :
- Provided that the rates of war tax imposed for the financial year which commenced on the first day of July, One thousand nine hundred and forty-one shall be one-half of the rates fixed by this Act.

**THE SCHEDULE.**  
**RATES OF WAR TAX.**

Sec. 5.

If the war tax income—	The rate payable on every One pound of war tax income shall be—
Exceeds £156 but does not exceed £162 ..	Six pence
Exceeds £162 but does not exceed £168 ..	Six and one-quarter pence
Exceeds £168 but does not exceed £174 ..	Six and one-half pence
Exceeds £174 but does not exceed £180 ..	Six and three-quarters pence
Exceeds £180 but does not exceed £186 ..	Seven pence
Exceeds £186 but does not exceed £192 ..	Seven and one-quarter pence
Exceeds £192 but does not exceed £198 ..	Seven and one-half pence
Exceeds £198 but does not exceed £204 ..	Seven and three-quarters pence
Exceeds £204 but does not exceed £210 ..	Eight pence
Exceeds £210 but does not exceed £216 ..	Eight and one-quarter pence
Exceeds £216 but does not exceed £222 ..	Eight and one-half pence
Exceeds £222 but does not exceed £228 ..	Eight and three-quarters pence
Exceeds £228 but does not exceed £234 ..	Nine pence
Exceeds £234 but does not exceed £240 ..	Nine and one-quarter pence
Exceeds £240 but does not exceed £246 ..	Nine and one-half pence
Exceeds £246 but does not exceed £252 ..	Nine and three-quarters pence
Exceeds £252 but does not exceed £258 ..	Ten pence
Exceeds £258 but does not exceed £264 ..	Ten and one-quarter pence
Exceeds £264 but does not exceed £270 ..	Ten and one-half pence
Exceeds £270 but does not exceed £276 ..	Ten and three-quarters pence
Exceeds £276 but does not exceed £282 ..	Eleven pence
Exceeds £282 but does not exceed £288 ..	Eleven and one-quarter pence
Exceeds £288 but does not exceed £294 ..	Eleven and one-half pence
Exceeds £294 but does not exceed £300 ..	Eleven and three-quarters pence
Exceeds £300 .. .. .	Twelve pence

