

3 GEO. VI. No. 2, 1939. *Income (State Development) Tax Etc., Act.*

LABOUR.

- (1) *Income (State Development) Tax Act Amendment Act of 1939* 3 *Geo. VI. No. 2*
- (2) *Inspection of Machinery Acts and Another Act Amendment Act of 1939* 3 *Geo. VI. No. 17*
- (3) *Workers' Compensation Acts and Another Act Amendment Act of 1939* 3 *Geo. VI. No. 36*

An Act to Amend "The Income (State Development) Tax Act of 1938" by Making Further Exemptions from Tax in respect of Certain Incomes, and for other purposes.

3 GEO. VI.
No. 2.
THE
INCOME
(STATE
DEVELOP-
MENT)
TAX ACT
AMENDMENT
ACT OF
1939.

[ASSENTED TO 5TH OCTOBER, 1939.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as "*The Income (State Development) Tax Act Amendment Act of 1939*," and shall be read and construed as one with *"*The Income (State Development) Tax Act of 1938*." Short title and construction.

*"*The Income (State Development) Tax Act of 1938*" and this Act may collectively be cited as "*The Income (State Development) Tax Acts, 1938 to 1939*." Collective title.

2. (1.) The Income (State Development) Tax which under subsection one of section nine of *"*The Income (State Development) Tax Act of 1938*" is prescribed, subject to that Act, to be charged, levied, collected, and paid for the use of His Majesty upon any income from employment paid, delivered, given, or rendered to any person on and after the first day of January, one thousand nine hundred and thirty-nine, at the applicable rate prescribed by that Act, shall, subject to *"*The Income (State Development) Tax Act of 1938*," be so charged, levied, collected, and paid upon any income from employment earned on and after the seventh day of August, one thousand nine hundred and thirty-nine, at the applicable rate prescribed by this Act, in lieu of the applicable rate prescribed by *"*The Income (State Development) Tax Act of 1938*." Rate of tax on income from employment earned on or after 7th August, 1939.

* 2 Geo. VI. No. 22, *supra*, page 17112.

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Schedule.

(2.) The rate of such tax in respect of income from employment earned on and after the seventh day of August, one thousand nine hundred and thirty-nine, shall, according to the division or district of a division of the State in which such income is earned and to the annual rate of such income as set out in the first column of the Table appearing under the name of such division or district of a division in the Schedule to this Act, be the rate of tax set out opposite to such annual rate in the second column of the said Table.

(3.) The divisions and districts of divisions of the State herein mentioned are and shall continue to be as defined by subsection eight of section nine and Schedule III. of **"The Income (State Development) Tax Act of 1938."*

(4.) The amount of tax payable upon a fractional part of one pound included in the amount of any payment of income from employment shall be ascertained as prescribed by subsection seven of section nine and Part II. of Schedule II. to **"The Income (State Development) Tax Act of 1938."*

Amendment of subss. (2) to (6) of s. 9.

3. The words "before the seventh day of August, one thousand nine hundred and thirty-nine," are inserted after the word "earned" wherever such last-mentioned word occurs in subsections two to six, both inclusive, of section nine of **"The Income (State Development) Tax Act of 1938."*

Application of rates of tax on income from employment paid periodically.

4. Section ten of **"The Income (State Development) Tax Act of 1938"* is repealed and the following new section ten is inserted in lieu thereof, namely:—

"[10.] Where the payment of income from employment is on a weekly basis the applicable rate of tax in respect of such income shall be the rate of tax applicable to an annual rate of income from employment equal to fifty-two and one-seventh times the weekly rate.

Where the payment of income from employment is on a daily basis the applicable rate of tax in respect of such income shall be the rate of tax applicable to an annual rate of income from employment equal to two hundred and eighty-seven times the daily rate where the ordinary working week is worked in five and one-half days and to two hundred and sixty-one times the daily rate where the ordinary working week is worked in five days.

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Where the payment of income from employment is on an hourly basis the applicable rate of tax in respect of such income shall be the rate of tax applicable to an annual rate of income from employment equal to two thousand two hundred and ninety-four times the hourly rate where the ordinary working week is worked in forty-four hours and to two thousand and eighty-six times the hourly rate where the ordinary working week is worked in forty hours, and the amount of tax payable at such rate shall be paid on the actual earnings for any day."

5. Section twenty-four of **"The Income (State Amendment Development) Tax Act of 1938"* is amended as follows:— of s. 24.

(a) In the second paragraph thereof the words "and before the seventh day of August, one thousand nine hundred and thirty-nine," are inserted after the word "thirty-nine."

(b) The following new paragraph is inserted after the second paragraph thereof, namely:—

"In respect of all such incomes as aforesaid paid, delivered, given, or rendered to every person on and after the seventh day of August, one thousand nine hundred and thirty-nine, tax at the applicable rate prescribed in respect of incomes from employment under †*"The Income (State Development) Tax Act Amendment Act of 1939"* shall be charged, levied, collected, and paid for the use of His Majesty."

6. Section twenty-five of **"The Income (State Amendment Development) Tax Act of 1938"* is amended as follows:— of s. 25.

(a) In the second paragraph thereof the words "and before the seventh day of August, one thousand nine hundred and thirty-nine," are inserted after the word "thirty-nine."

(b) The following new paragraph is inserted after the second paragraph thereof, namely:—

"In respect of all such incomes as aforesaid paid, delivered, given, or rendered to every person on and after the seventh day of August, one thousand nine

* 2 Geo. VI. No. 22, *supra*, page 17112.

† This Act.

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hundred and thirty nine, tax at the applicable rate prescribed in respect of income from employment under **"The Income (State Development) Tax Act Amendment Act of 1939"* shall be charged, levied, collected, and paid for the use of His Majesty."

Interpreta-
tion of s. 38.

7. In respect of the year commencing on the first day of July, one thousand nine hundred and thirty-nine, section thirty-eight of †*"The Income (State Development) Tax Act of 1938"* shall be read and construed subject to the following modifications, namely :—

If the total income derived by any person for such year includes any amount of income from employment—

- (a) Earned before the seventh day of August, one thousand nine hundred and thirty-nine, upon which such person has paid tax, he shall be entitled to a refund of the tax so paid by him on such amount if his total income for such year does not exceed the annual rate of income from employment to which no rate of tax was applicable under †*"The Income (State Development) Tax Act of 1938"* before the passing of this Act in the division or district of a division of the State as set out in Schedule III. to †*"The Income (State Development) Tax Act of 1938"* in which such amount was so earned ; or
- (b) Earned on and after the seventh day of August, one thousand nine hundred and thirty-nine, he shall be entitled to a refund of the tax so paid by him on such amount if his total income for such year does not exceed the annual rate of income from employment to which no rate of tax is applicable under this Act in the division or district of a division of the State as set out in Schedule III. to †*"The Income (State Development) Tax Act of 1938"* in which such amount was so earned.

* This Act.

† 2 Geo. VI. No. 22, *supra*, page 17112.

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8. Section sixty of **The Income (State Development) Tax Act of 1938* is amended as follows :— Amendment of s. 60.

(a) In the first paragraph of subsection one thereof the words "each year of tax, beginning with the year of tax" are repealed and the words "the year of tax" are inserted in lieu of such repealed words and, in addition, the words "beginning with the year of income" are repealed.

(b) The following new subsections (1A) and (1B) are inserted after subsection one thereof, namely :—

"(1A.) Subject to this Act, there shall be charged, levied, collected, and paid for the use of His Majesty for the year of tax commencing on the first day of July, one thousand nine hundred and thirty-nine, an Income (State Development) Tax upon the taxable income derived by each and every person during the year of income commencing on the first day of July, one thousand nine hundred and thirty-eight, at the following rates, namely :— Rate for year of tax, 1939-40.

(a) Where the rateable income of any person (being a person as defined by section four of this Act) for such year of income (or for the accounting period, if any, adopted under the Principal Act in lieu of such year of income) does not exceed £234 } 3d. in each and every £ of such taxable income ;

(b) Where such rateable income exceeds £234 but does not exceed £499 } 6d. in each and every £ of such taxable income ;

(c) Where such rateable income exceeds £499 } 9d. in each and every £ of such taxable income.

(1B.) Subject to this Act, there shall be charged, levied, collected, and paid for the use of His Majesty for each year of tax, beginning with the year of tax commencing on the first day of July, one thousand Rate for years of tax commencing with year of tax 1940-41.

* 2 Geo. VI. No. 22, *supra*, page 17112.

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nine hundred and forty, an Income (State Development) Tax upon the taxable income derived by each and every person during the year of income, beginning with the year of income commencing on the first day of July, one thousand nine hundred and thirty-nine, at the following rates, namely :—

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|---|---|---|
| <p>(a) Where the rateable income of any person (being a person as defined by section four of this Act) for the year of income (or for the accounting period, if any, adopted under the Principal Act in lieu of the year of income) does not exceed £235.</p> | } | <p>3d. in each and every £ of such taxable income ;</p> |
| <p>(b) Where such rateable income exceeds £235 but does not exceed £499</p> | } | <p>6d. in each and every £ of such taxable income ;</p> |
| <p>(c) Where such rateable income exceeds £499</p> | } | <p>9d. in each and every £ of such taxable income.”</p> |

Amendment
of s. 61.

9. Subsection two of section sixty-one of **“The Income (State Development) Tax Act of 1938”* is repealed and the following new subsection two is inserted in lieu thereof, namely :—

“(2.) With respect to any person (not being a company or not being a person who is domiciled in the Territory for the Seat of Government of the Commonwealth, in a State of the Commonwealth other than Queensland, in the Northern Territory of the Commonwealth, in Papua, or in the Mandated Territory of New Guinea)—

- (i.) Whose total income for the year of income commencing on the first day of July, one thousand nine hundred and thirty-eight, does not exceed £218, the amount of the income shall be exempt from tax under this Part IV. of this Act ; or

* 2 Geo. VI. No. 22, *supra*, page 17112.

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(ii.) Whose total income for any year of income subsequent to the year of income mentioned in paragraph (i.) hereof does not exceed £219, the amount of the income shall be exempt from tax under this Part IV. of this Act."

10. Section sixty-seven of **"The Income (State Development) Tax Act of 1938"* is hereby amended as follows :— Amendment of s. 67.

(a) In the second paragraph thereof the words "earned before the seventh day of August, one thousand nine hundred and thirty-nine," are inserted after the words "as aforesaid."

(b) The following new paragraph is inserted after the second paragraph thereof, namely :—

"The rate of such tax in respect of income from employment as aforesaid earned on and after the seventh day of August, one thousand nine hundred and thirty-nine, shall, according to the annual rate of such income as set out in the first column of the applicable Table of the Schedule to †*"The Income (State Development) Tax Act Amendment Act of 1939,"* be the rate of tax set out opposite to such annual rate in the second column of such applicable Table."

SCHEDULE.

[Section 2.]

TABLE I.
Southern Division (Eastern District).

Annual Rate of Income from Employment.	Rate of Tax.
A. Not exceeding £219	Nil.
B. Exceeding £219 but not exceeding £235	3d. in the £
C. Exceeding £235 but not exceeding £499	6d. in the £
D. Exceeding £499	9d. in the £

* 2 Geo. VI. No. 22, *supra*, page 17112.

† This Act.

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TABLE II.
Southern Division (Western District).

Annual Rate of Income from Employment.	Rate of Tax.
A. Not exceeding £238	Nil.
B. Exceeding £238 but not exceeding £499	6d. in the £
C. Exceeding £499	9d. in the £

TABLE III.
Mackay Division.

Annual Rate of Income from Employment.	Rate of Tax.
A. Not exceeding £233	Nil.
B. Exceeding £233 but not exceeding £235	3d. in the £
C. Exceeding £235 but not exceeding £499	6d. in the £
D. Exceeding £499	9d. in the £

TABLE IV.
Northern Division (Eastern District).

Annual Rate of Income from Employment.	Rate of Tax.
A. Not Exceeding £245	Nil.
B. Exceeding £245 but not exceeding £499	6d. in the £
C. Exceeding £499	9d. in the £

TABLE V.
Northern Division (Western District).

Annual Rate of Income from Employment.	Rate of Tax.
A. Not exceeding £264	Nil.
B. Exceeding £264 but not exceeding £499	6d. in the £
C. Exceeding £499	9d. in the £