STATUTORY RULES.

1948. No. .

REGULATIONS UNDER THE INCOME TAX ASSESSMENT ACT 1936-1947.*

I, THE GOVERNOR-GENERAL in and over the Commonwealth of Australia, acting with the advice of the Federal Executive Council, hereby make the following Regulations under the *Income Tax Assessment Act* 1936-1947.

Dated this ninth

day of September, 1948.

W. J. McKELL

Governor-General.

By His Excellency's Command,

Treasurer.

AMENDMENTS OF THE INCOME TAX REGULATIONS.†

1. These Regulations shall come into operation on the first day of October, 1948. Commencement.

2. Regulation 54A of the Income Tax Regulations is amended— Rates of deductions where no dependants.
   (*a*) by omitting from paragraph (*b*) the words "Fifty-four pounds" and inserting in their stead the words "Sixty pounds";
   (*b*) by omitting from paragraph (*b*) the words "six shillings" and inserting in their stead the words "five shillings";
   (*c*) by omitting from paragraph (*c*) the words "Fifty-four pounds" (twice occurring) and inserting in their stead the words "Sixty pounds"; and
   (*d*) by omitting from paragraph (*c*) the words "Twenty-one pounds twelve shillings" and inserting in their stead the words "Twenty-two pounds ten shillings".

3. Regulation 54B of the Income Tax Regulations is amended— Rates of deductions where employee has dependants.
   (*a*) by omitting from paragraph (*e*) of sub-regulation (1.) the words "Fifty-four pounds" and inserting in their stead the words "Sixty pounds";
   (*b*) by omitting from paragraph (*e*) of sub-regulation (1.) the words "fourteen shillings" (twice occurring) and inserting in their stead the words "twelve shillings";
   (*c*) by omitting from paragraph (*e*) of sub-regulation (1.) the words "six shillings" and inserting in their stead the words "five shillings"; and
   (*d*) by omitting from paragraph (*f*) of sub-regulation (1.) the words "Fifty-four pounds" and inserting in their stead the words "Sixty pounds".

* Notified in the *Commonwealth Gazette* on , 1948.
† Statutory Rules 1936, No. 94, as amended by Statutory Rules 1939, Nos. 6 and 42; 1940, Nos. 138 and 289; 1941, Nos. 120 and 327; 1942, Nos. 339 and 553; 1943, Nos. 80, 127 and 151; 1944, Nos. 90 and 124; 1945, Nos. 12, 85, 139 and 192; 1946, No. 135; and 1947, Nos. 77 and 173.

4951.—PRICE . 25/7.9.1948.

4. The Third Schedule to the Income Tax Regulations is repealed and the following schedule inserted in its stead:— Third Schedule.

"THE THIRD SCHEDULE.

REGS. 54A, 54B.

RATES OF DEDUCTIONS.

Column 1. Where the salary or wages in respect of any week or part of a week—		Column 2. The amount of the deduction in respect of that week or part of a week shall be—									Column 3.
Exceeds—	But does not exceed—	(i) Where the employee has no dependants.	(ii) Where the rebate value of the dependant of the employee is £100.	(iii) Where the rebate value of the dependant or dependants of the employee is £150.	(iv) Where the rebate value of the dependants of the employee is £200.	(v) Where the rebate value of the dependants of the employee is £250.	(vi) Where the rebate value of the dependants of the employee is £300.	(vii) Where the rebate value of the dependants of the employee is £350.	(viii) Where the rebate value of the dependants of the employee is £400.	(ix) Where the rebate value of the dependants of the employee is £450.	Where the rebate value of the dependants of the employee exceeds £450, the amount of the deduction shall be the amount set out in sub-column (ix) of Column 2 reduced, for each £50 by which the rebate value exceeds £450, by
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
2 0 0	2 2 6	6	..	..	..	..	..	..	..	..	..
2 2 6	2 5 0	9	..	..	..	..	..	..	..	..	..
2 5 0	2 7 6	1 0	..	..	..	..	..	..	..	..	..
2 7 6	2 10 0	1 0	..	..	..	..	..	..	..	..	..
2 10 0	2 12 6	1 3	..	..	..	..	..	..	..	..	..
2 12 6	2 15 0	1 3	..	..	..	..	..	..	..	..	..
2 15 0	2 17 6	1 6	..	..	..	..	..	..	..	..	..
2 17 6	3 0 0	1 6	..	..	..	..	..	..	..	..	..
3 0 0	3 2 6	1 9	..	..	..	..	..	..	..	..	..

3 2 6	3 5 0	1 9	3	..	..	..	..	..	..	..	..
3 5 0	3 7 6	2 0	3	..	..	..	..	..	..	..	..
3 7 6	3 10 0	2 3	6	..	..	..	..	..	..	..	..
3 10 0	3 12 6	2 6	6	..	..	..	..	..	..	..	..
3 12 6	3 15 0	2 9	9	..	..	..	..	..	..	..	..
3 15 0	3 17 6	3 0	9	..	..	..	..	..	..	..	..
3 17 6	4 0 0	3 3	1 0	3	..	..	..	..	..	..	..
4 0 0	4 2 6	3 6	1 0	3	..	..	..	..	..	..	..
4 2 6	4 5 0	3 9	1 3	6	..	..	..	..	..	..	..
4 5 0	4 7 6	4 0	1 6	6	..	..	..	..	..	..	..
4 7 6	4 10 0	4 3	1 9	9	..	..	..	..	..	..	..
4 10 0	4 12 6	4 6	2 0	9	..	..	..	..	..	..	..
4 12 6	4 15 0	4 9	2 3	1 0	..	..	..	..	..	..	..
4 15 0	4 17 6	5 0	2 6	1 3	..	..	..	..	..	..	..
4 17 6	5 0 0	5 3	2 9	1 3	3	..	..	..	..	..	..
5 0 0	5 2 6	5 9	3 3	1 6	3	..	..	..	..	..	..
5 2 6	5 5 0	6 0	3 6	1 9	6	..	..	..	..	..	..
5 5 0	5 7 6	6 3	3 9	2 0	6	..	..	..	..	..	..
5 7 6	5 10 0	6 6	4 0	2 3	9	..	..	..	..	..	..
5 10 0	5 12 6	6 9	4 3	2 6	1 0	3	..	..	..	..	..
5 12 6	5 15 0	7 0	4 6	2 9	1 3	3	..	..	..	..	..
5 15 0	5 17 6	7 6	4 9	3 0	1 6	6	..	..	..	..	..
5 17 6	6 0 0	8 0	5 0	3 3	1 9	9	..	..	..	..	..
6 0 0	6 2 6	8 6	5 6	3 9	2 3	1 0	..	..	..	..	..
6 2 6	6 5 0	8 9	5 9	4 0	2 6	1 3	3	..	..	..	..
6 5 0	6 7 6	9 3	6 0	4 3	2 9	1 6	3	..	..	..	..
6 7 6	6 10 0	9 6	6 3	4 6	3 0	1 9	6	..	..	..	..
6 10 0	6 12 6	10 0	6 9	4 9	3 3	2 0	9	..	..	..	..
6 12 6	6 15 0	10 3	7 0	5 0	3 6	2 3	1 0	..	..	..	..
6 15 0	6 17 6	10 9	7 6	5 6	4 0	2 6	1 3	3	..	..	..
6 17 6	7 0 0	11 0	7 9	5 9	4 3	2 9	1 6	3	..	..	..
7 0 0	7 2 6	11 6	8 3	6 3	4 9	3 3	1 9	3	..	..	..
7 2 6	7 5 0	11 9	8 6	6 6	5 0	3 6	2 0	6	..	..	..

THE THIRD SCHEDULE—*continued*.

Column 1. Where the salary or wages in respect of any week or part of a week— Exceeds—	Column 1. But does not exceed—	Column 2. The amount of the deduction in respect of that week or part of a week shall be— (i) Where the employee has no dependants.	(ii) Where the rebate value of the dependant of the employee is £100.	(iii) Where the rebate value of the dependant or dependants of the employee is £150.	(iv) Where the rebate value of the dependants of the employee is £200.	(v) Where the rebate value of the dependants of the employee is £250.	(vi) Where the rebate value of the dependants of the employee is £300.	(vii) Where the rebate value of the dependants of the employee is £350.	(viii) Where the rebate value of the dependants of the employee is £400.	(ix) Where the rebate value of the dependants of the employee is £450.	Column 3. Where the rebate value of the dependants of the employee exceeds £450, the amount of the deduction shall be the amount set out in sub-column (ix) of Column 2 reduced, for each £50 by which the rebate value exceeds £450, by—
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
7 5 0	7 7 6	12 3	9 0	7 0	5 3	3 9	2 3	6	..	..	..
7 7 6	7 10 0	12 6	9 3	7 3	5 6	4 0	2 6	9	..	..	..
7 10 0	7 12 6	13 0	9 9	7 9	5 9	4 3	2 9	1 0	..	..	..
7 12 6	7 15 0	13 6	10 0	8 0	6 0	4 6	3 0	1 3	..	..	..
7 15 0	7 17 6	14 0	10 6	8 6	6 6	4 9	3 3	1 6	3	..	..
7 17 6	8 0 0	14 6	11 0	9 0	7 0	5 0	3 6	1 9	3	..	..
8 0 0	8 2 6	15 0	11 6	9 6	7 6	5 6	3 9	2 0	3	..	..
8 2 6	8 5 0	15 3	11 9	9 9	7 9	5 9	4 0	2 3	6	..	..
8 5 0	8 7 6	15 9	12 3	10 3	8 3	6 3	4 3	2 6	9	..	..
8 7 6	8 10 0	16 0	12 6	10 6	8 6	6 6	4 6	2 9	1 0	..	..
8 10 0	8 12 6	16 6	13 0	10 9	8 9	6 9	4 9	3 0	1 3	..	..
8 12 6	8 15 0	17 0	13 3	11 0	9 0	7 0	5 0	3 3	1 6	..	..

8 15 0	8 17 6	17 6	13 9	11 6	9 3	7 3	5 3	3 6	1 9	3	3
8 17 6	9 0 0	18 0	14 0	11 9	9 6	7 6	5 6	3 9	2 0	3	3
9 0 0	9 2 6	18 6	14 6	12 3	10 0	8 0	6 0	4 0	2 3	6	6
9 2 6	9 5 0	19 0	14 9	12 6	10 3	8 3	6 3	4 3	2 6	9	9
9 5 0	9 7 6	19 6	15 3	13 0	10 9	8 6	6 6	4 6	2 9	1 0	1 0
9 7 6	9 10 0	1 0 0	15 6	13 3	11 0	8 9	6 9	4 9	3 0	1 3	1 3
9 10 0	9 12 6	1 0 6	16 0	13 9	11 6	9 3	7 0	5 0	3 3	1 6	1 6
9 12 6	9 15 0	1 1 0	16 6	14 0	11 9	9 6	7 3	5 3	3 6	1 9	1 9
9 15 0	9 17 6	1 1 6	17 0	14 6	12 3	10 0	7 9	5 6	3 9	2 0	2 0
9 17 6	10 0 0	1 2 0	17 6	15 0	12 9	10 6	8 3	6 0	4 0	2 3	2 0
10 0 0	10 2 6	1 2 6	18 0	15 6	13 3	11 0	8 9	6 6	4 6	2 6	2 0
10 2 6	10 5 0	1 3 0	18 3	15 9	13 6	11 3	9 0	6 9	4 9	2 9	2 0
10 5 0	10 7 6	1 3 6	18 9	16 3	13 9	11 6	9 3	7 0	5 0	3 0	2 0
10 7 6	10 10 0	1 4 0	19 0	16 6	14 0	11 9	9 6	7 3	5 3	3 3	2 0
10 10 0	10 12 6	1 4 6	19 6	17 0	14 6	12 0	9 9	7 6	5 6	3 6	2 0
10 12 6	10 15 0	1 5 0	1 0 0	17 6	15 0	12 6	10 3	8 0	5 9	3 9	2 0
10 15 0	10 17 6	1 5 6	1 0 6	18 0	15 6	13 0	10 9	8 6	6 3	4 0	2 3
10 17 6	11 0 0	1 6 0	1 1 0	18 6	16 0	13 6	11 3	9 0	6 9	4 6	2 3
11 0 0	11 2 6	1 6 6	1 1 6	19 0	16 6	14 0	11 9	9 6	7 3	5 0	2 3
11 2 6	11 5 0	1 7 0	1 2 0	19 6	17 0	14 6	12 0	9 9	7 6	5 3	2 3
11 5 0	11 7 6	1 7 6	1 2 6	1 0 0	17 6	15 0	12 6	10 0	7 9	5 6	2 3
11 7 6	11 10 0	1 8 0	1 3 0	1 0 6	18 0	15 6	13 0	10 6	8 3	6 0	2 3
11 10 0	11 12 6	1 8 6	1 3 6	1 1 0	18 6	16 0	13 6	11 0	8 9	6 6	2 3
11 12 6	11 15 0	1 9 0	1 4 0	1 1 6	19 0	16 6	14 0	11 6	9 3	7 0	2 3
11 15 0	11 17 6	1 9 6	1 4 6	1 2 0	19 6	17 0	14 6	12 0	9 9	7 6	2 3
11 17 6	12 0 0	1 10 3	1 5 0	1 2 6	1 0 0	17 6	15 0	12 6	10 3	8 0	2 3
12 0 0	12 2 6	1 11 0	1 5 6	1 3 0	1 0 6	18 0	15 6	13 0	10 9	8 6	2 3
12 2 6	12 5 0	1 11 6	1 6 0	1 3 6	1 1 0	18 6	16 0	13 6	11 0	8 9	2 3
12 5 0	12 7 6	1 12 0	1 6 6	1 4 0	1 1 6	19 0	16 6	14 0	11 6	9 0	2 6
12 7 6	12 10 0	1 12 6	1 7 0	1 4 6	1 2 0	19 6	17 0	14 6	12 0	9 6	2 6
12 10 0	12 12 6	1 13 0	1 7 6	1 5 0	1 2 6	1 0 0	17 6	15 0	12 6	10 0	2 6
12 12 6	12 15 0	1 13 6	1 8 0	1 5 6	1 3 0	1 0 6	18 0	15 6	13 0	10 6	2 6
12 15 0	12 17 6	1 14 0	1 8 6	1 6 0	1 3 6	1 1 0	18 6	16 0	13 6	11 0	2 6

The Third Schedule—*continued.*

Column 1. Where the salary or wages in respect of any week or part of a week—		Column 2. The amount of the deduction in respect of that week or part of a week shall be—									Column 3.
Exceeds—	But does not exceed—	(i) Where the employee has no dependants.	(ii) Where the rebate value of the dependant of the employee is £100.	(iii) Where the rebate value of the dependant or dependants of the employee is £150.	(iv) Where the rebate value of the dependants of the employee is £200.	(v) Where the rebate value of the dependants of the employee is £250.	(vi) Where the rebate value of the dependants of the employee is £300.	(vii) Where the rebate value of the dependants of the employee is £350.	(viii) Where the rebate value of the dependants of the employee is £400.	(ix) Where the rebate value of the dependants of the employee is £450.	Where the rebate value of the dependants of the employee exceeds £450, the amount of the deduction shall be the amount set out in sub-column (ix) of Column 2 reduced, for each £50 by which the rebate value exceeds £450, by—
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
12 17 6	13 0 0	1 14 9	1 9 0	1 6 6	1 4 0	1 1 6	19 0	16 6	14 0	11 6	2 6
13 0 0	13 2 6	1 15 6	1 9 9	1 7 0	1 4 6	1 2 0	19 6	17 0	14 6	12 0	2 6
13 2 6	13 5 0	1 16 0	1 10 3	1 7 6	1 5 0	1 2 6	1 0 0	17 6	15 0	12 6	2 6
13 5 0	13 7 6	1 16 6	1 10 9	1 8 0	1 5 6	1 3 0	1 0 6	18 0	15 6	13 0	2 6
13 7 6	13 10 0	1 17 3	1 11 3	1 8 6	1 6 0	1 3 6	1 1 0	18 6	16 0	13 6	2 6
13 10 0	13 12 6	1 17 9	1 11 9	1 9 0	1 6 6	1 4 0	1 1 6	19 0	16 6	14 0	2 6
13 12 6	13 15 0	1 18 3	1 12 3	1 9 6	1 7 0	1 4 6	1 2 0	19 6	17 0	14 6	2 6
13 15 0	13 17 6	1 19 0	1 13 0	1 10 0	1 7 6	1 5 0	1 2 6	1 0 0	17 6	15 0	2 6
13 17 6	14 0 0	1 19 9	1 13 9	1 10 9	1 8 0	1 5 6	1 3 0	1 0 6	18 0	15 6	2 6
14 0 0	14 2 6	2 0 6	1 14 6	1 11 6	1 8 9	1 6 0	1 3 3	1 0 9	18 3	15 9	2 6
14 2 6	14 5 0	2 1 0	1 15 0	1 12 0	1 9 3	1 6 6	1 3 9	1 1 3	18 9	16 3	2 6
14 5 0	14 7 6	2 1 9	1 15 6	1 12 6	1 9 9	1 7 0	1 4 3	1 1 9	19 3	16 9	2 6

14 7 6	14 10 0	2 2 3	1 16 0	1 13 0	1 10 3	1 7 6	1 4 9	1 2 3	19 9	17 3	2 6
14 10 0	14 12 6	2 3 0	1 16 9	1 13 9	1 10 9	1 8 0	1 5 3	1 2 9	1 0 3	17 9	2 6
14 12 6	14 15 0	2 3 9	1 17 6	1 14 6	1 11 6	1 8 9	1 6 0	1 3 3	1 0 9	18 3	2 6
14 15 0	14 17 6	2 4 6	1 18 0	1 15 0	1 12 0	1 9 3	1 6 6	1 3 9	1 1 3	18 9	2 6
14 17 6	15 0 0	2 5 3	1 18 9	1 15 9	1 12 9	1 10 0	1 7 3	1 4 6	1 2 0	19 6	2 6
15 0 0	15 2 6	2 6 0	1 19 6	1 16 6	1 13 6	1 10 9	1 8 0	1 5 3	1 2 9	1 0 3	2 6
15 2 6	15 5 0	2 6 9	2 0 3	1 17 0	1 14 0	1 11 3	1 8 6	1 5 9	1 3 3	1 0 9	2 6
15 5 0	15 7 6	2 7 6	2 1 0	1 17 9	1 14 9	1 11 9	1 9 0	1 6 3	1 3 9	1 1 3	2 6
15 7 6	15 10 0	2 8 3	2 1 9	1 18 6	1 15 6	1 12 6	1 9 6	1 6 9	1 4 3	1 1 9	2 6
15 10 0	15 12 6	2 9 0	2 2 3	1 19 0	1 16 0	1 13 0	1 10 0	1 7 3	1 4 9	1 2 3	2 6
15 12 6	15 15 0	2 9 9	2 3 0	1 19 9	1 16 9	1 13 9	1 10 9	1 7 9	1 5 3	1 2 9	2 6
15 15 0	15 17 6	2 10 6	2 3 9	2 0 6	1 17 6	1 14 6	1 11 6	1 8 6	1 5 9	1 3 3	2 6
15 17 6	16 0 0	2 11 3	2 4 3	2 1 0	1 18 0	1 15 0	1 12 0	1 9 0	1 6 3	1 3 9	2 6
16 0 0	16 2 6	2 12 0	2 5 0	2 1 9	1 18 9	1 15 9	1 12 9	1 9 9	1 7 0	1 4 3	2 9
16 2 6	16 5 0	2 12 9	2 5 9	2 2 6	1 19 3	1 16 3	1 13 3	1 10 3	1 7 6	1 4 9	2 9
16 5 0	16 7 6	2 13 6	2 6 6	2 3 3	2 0 0	1 17 0	1 13 9	1 10 9	1 8 0	1 5 3	2 9
16 7 6	16 10 0	2 14 3	2 7 3	2 4 0	2 0 9	1 17 6	1 14 3	1 11 3	1 8 6	1 5 9	2 9
16 10 0	16 12 6	2 15 0	2 8 0	2 4 9	2 1 6	1 18 3	1 15 0	1 11 9	1 9 0	1 6 3	2 9
16 12 6	16 15 0	2 15 9	2 8 9	2 5 3	2 2 0	1 18 9	1 15 6	1 12 3	1 9 6	1 6 9	2 9
16 15 0	16 17 6	2 16 6	2 9 6	2 6 0	2 2 9	1 19 6	1 16 3	1 13 0	1 10 0	1 7 3	2 9
16 17 6	17 0 0	2 17 3	2 10 3	2 6 9	2 3 3	2 0 0	1 16 9	1 13 6	1 10 6	1 7 9	2 9
17 0 0	17 2 6	2 18 0	2 11 0	2 7 6	2 4 0	2 0 9	1 17 6	1 14 3	1 11 3	1 8 3	3 0
17 2 6	17 5 0	2 18 9	2 11 9	2 8 3	2 4 9	2 1 6	1 18 3	1 15 0	1 12 0	1 9 0	3 0
17 5 0	17 7 6	2 19 6	2 12 6	2 9 0	2 5 6	2 2 3	1 19 0	1 15 9	1 12 9	1 9 9	3 0
17 7 6	17 10 0	3 0 3	2 13 0	2 9 6	2 6 0	2 2 9	1 19 6	1 16 3	1 13 3	1 10 3	3 0
17 10 0	17 12 6	3 1 0	2 13 9	2 10 3	2 6 9	2 3 6	2 0 3	1 17 0	1 14 0	1 11 0	3 0
17 12 6	17 15 0	3 1 9	2 14 6	2 11 0	2 7 6	2 4 3	2 1 0	1 17 9	1 14 6	1 11 6	3 0
17 15 0	17 17 6	3 2 6	2 15 0	2 11 6	2 8 0	2 4 9	2 1 6	1 18 3	1 15 0	1 12 0	3 0
17 17 6	18 0 0	3 3 3	2 15 9	2 12 3	2 8 9	2 5 6	2 2 3	1 19 0	1 15 9	1 12 6	3 3
18 0 0	18 2 6	3 4 0	2 16 6	2 13 0	2 9 6	2 6 3	2 3 0	1 19 9	1 16 6	1 13 3	3 3
18 2 6	18 5 0	3 5 0	2 17 3	2 13 9	2 10 3	2 6 9	2 3 6	2 0 3	1 17 0	1 13 9	3 3
18 5 0	18 7 6	3 5 9	2 18 0	2 14 6	2 11 0	2 7 6	2 4 3	2 1 0	1 17 9	1 14 6	3 3
18 7 6	18 10 0	3 6 6	2 18 9	2 15 3	2 11 9	2 8 3	2 4 9	2 1 6	1 18 3	1 15 0	3 3

THE THIRD SCHEDULE—*continued.*

Column 1. Where the salary or wages in respect of any week or part of a week—		Column 2. The amount of the deduction in respect of that week or part of a week shall be—									Column 3.
Exceeds—	But does not exceed—	(i) Where the employee has no dependants.	(ii) Where the rebate value of the dependant of the employee is £100.	(iii) Where the rebate value of the dependant or dependants of the employee is £150.	(iv) Where the rebate value of the dependants of the employee is £200.	(v) Where the rebate value of the dependants of the employee is £250.	(vi) Where the rebate value of the dependants of the employee is £300.	(vii) Where the rebate value of the dependants of the employee is £350.	(viii) Where the rebate value of the dependants of the employee is £400.	(ix) Where the rebate value of the dependants of the employee is £450.	Where the rebate value of the dependants of the employee exceeds £450, the amount of the deduction shall be the amount set out in sub-column (ix) of Column 2 reduced, for each £50 by which the rebate value exceeds £450, by—
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
18 10 0	18 12 6	3 7 3	2 19 6	2 16 0	2 12 6	2 9 0	2 5 6	2 2 0	1 18 9	1 15 6	3 3
18 12 6	18 15 0	3 8 0	3 0 3	2 16 9	2 13 3	2 9 9	2 6 3	2 2 9	1 19 3	1 16 0	3 3
18 15 0	18 17 6	3 9 0	3 1 0	2 17 6	2 14 0	2 10 6	2 7 0	2 3 6	2 0 0	1 16 6	3 6
18 17 6	19 0 0	3 9 9	3 1 9	2 18 3	2 14 9	2 11 3	2 7 9	2 4 3	2 0 9	1 17 3	3 6
19 0 0	19 2 6	3 10 6	3 2 6	2 19 0	2 15 6	2 12 0	2 8 6	2 5 0	2 1 6	1 18 0	3 6
19 2 6	19 5 0	3 11 6	3 3 3	2 19 9	2 16 3	2 12 9	2 9 3	2 5 9	2 2 3	1 18 9	3 6
19 5 0	19 7 6	3 12 3	3 4 0	3 0 6	2 17 0	2 13 6	2 10 0	2 6 6	2 3 0	1 19 6	3 6
19 7 6	19 10 0	3 13 0	3 4 9	3 1 3	2 17 9	2 14 3	2 10 9	2 7 3	2 3 9	2 0 3	3 6
19 10 0	19 12 6	3 13 9	3 5 6	3 2 0	2 18 6	2 15 0	2 11 6	2 8 0	2 4 6	2 1 0	3 6
19 12 6	19 15 0	3 14 9	3 6 3	3 2 9	2 19 3	2 15 9	2 12 3	2 8 9	2 5 3	2 1 9	3 6
19 15 0	19 17 6	3 15 6	3 7 0	3 3 6	3 0 0	2 16 6	2 13 0	2 9 6	2 6 0	2 2 6	3 6
19 17 6	20 0 0	3 16 6	3 8 0	3 4 3	3 0 9	2 17 3	2 13 9	2 10 3	2 6 9	2 3 3	3 6

20 0 0	20 2 6	3 17 6	3 9 0	3 5 3	3 1 6	2 18 0	2 14 6	2 11 0	2 7 6	2 4 0	3 6
20 2 6	20 5 0	3 18 6	3 9 9	3 6 0	3 2 3	2 18 9	2 15 3	2 11 9	2 8 3	2 4 9	3 6
20 5 0	20 7 6	3 19 3	3 10 6	3 6 6	3 2 9	2 19 3	2 15 9	2 12 3	2 8 9	2 5 3	3 6
20 7 6	20 10 0	4 0 0	3 11 3	3 7 3	3 3 6	2 19 9	2 16 3	2 12 9	2 9 3	2 5 9	3 6
20 10 0	20 12 6	4 0 9	3 12 0	3 8 0	3 4 3	3 0 6	2 16 9	2 13 3	2 9 9	2 6 3	3 6
20 12 6	20 15 0	4 1 6	3 12 9	3 8 9	3 5 0	3 1 3	2 17 6	2 13 9	2 10 3	2 6 9	3 6
20 15 0	20 17 6	4 2 6	3 13 6	3 9 6	3 5 9	3 2 0	2 18 3	2 14 6	2 10 9	2 7 3	3 6
20 17 6	21 0 0	4 3 3	3 14 3	3 10 3	3 6 6	3 2 9	2 19 0	2 15 3	2 11 6	2 7 9	3 9
21 0 0	21 2 6	4 4 0	3 15 0	3 11 0	3 7 3	3 3 6	2 19 9	2 16 0	2 12 3	2 8 6	3 9
21 2 6	21 5 0	4 4 9	3 15 9	3 11 9	3 8 0	3 4 3	3 0 6	2 16 9	2 13 0	2 9 3	3 9
21 5 0	21 7 6	4 5 6	3 16 6	3 12 6	3 8 9	3 5 0	3 1 3	2 17 6	2 13 9	2 10 0	3 9
21 7 6	21 10 0	4 6 3	3 17 3	3 13 3	3 9 6	3 5 9	3 2 0	2 18 3	2 14 6	2 10 9	3 9
21 10 0	21 12 6	4 7 0	3 18 0	3 14 0	3 10 3	3 6 6	3 2 9	2 19 0	2 15 3	2 11 6	3 9
21 12 6	21 15 0	4 8 0	3 19 0	3 15 0	3 11 0	3 7 3	3 3 6	2 19 9	2 16 0	2 12 3	3 9
21 15 0	21 17 6	4 9 0	4 0 0	3 16 0	3 12 0	3 8 3	3 4 6	3 0 9	2 17 0	2 13 3	3 9
21 17 6	22 0 0	4 10 0	4 1 0	3 17 0	3 13 0	3 9 3	3 5 6	3 1 9	2 18 0	2 14 3	3 9
22 0 0	22 2 6	4 11 0	4 2 0	3 18 0	3 14 0	3 10 3	3 6 6	3 2 9	2 19 0	2 15 3	3 9
22 2 6	22 5 0	4 12 0	4 3 0	3 19 0	3 15 0	3 11 0	3 7 3	3 3 6	2 19 9	2 16 0	3 9
22 5 0	22 7 6	4 12 9	4 3 9	3 19 9	3 15 9	3 11 9	3 8 0	3 4 0	3 0 3	2 16 6	3 9
22 7 6	22 10 0	4 13 6	4 4 6	4 0 6	3 16 6	3 12 6	3 8 9	3 4 9	3 1 0	2 17 3	3 9
22 10 0	22 12 6	4 14 6	4 5 6	4 1 6	3 17 6	3 13 6	3 9 6	3 5 6	3 1 6	2 17 9	3 9
22 12 6	22 15 0	4 15 3	4 6 3	4 2 3	3 18 3	3 14 3	3 10 3	3 6 3	3 2 3	2 18 3	4 0
22 15 0	22 17 6	4 16 0	4 7 0	4 3 0	3 19 0	3 15 0	3 11 0	3 7 0	3 3 0	2 19 0	4 0
22 17 6	23 0 0	4 17 0	4 7 9	4 3 9	3 19 9	3 15 9	3 11 9	3 7 9	3 3 9	2 19 9	4 0
23 0 0	23 2 6	4 17 9	4 8 6	4 4 6	4 0 6	3 16 6	3 12 6	3 8 6	3 4 6	3 0 6	4 0
23 2 6	23 5 0	4 18 9	4 9 6	4 5 6	4 1 6	3 17 6	3 13 6	3 9 6	3 5 6	3 1 6	4 0
23 5 0	23 7 6	4 19 9	4 10 6	4 6 6	4 2 6	3 18 6	3 14 6	3 10 6	3 6 6	3 2 6	4 0
23 7 6	23 10 0	5 0 6	4 11 3	4 7 3	4 3 3	3 19 3	3 15 3	3 11 3	3 7 3	3 3 3	4 0
23 10 0	23 12 6	5 1 6	4 12 3	4 8 0	4 4 0	4 0 0	3 16 0	3 12 0	3 8 0	3 4 0	4 0
23 12 6	23 15 0	5 2 3	4 13 0	4 8 9	4 4 9	4 0 9	3 16 9	3 12 9	3 8 9	3 4 9	4 0
23 15 0	23 17 6	5 3 3	4 14 0	4 9 9	4 5 6	4 1 6	3 17 6	3 13 6	3 9 6	3 5 6	4 0
23 17 6	24 0 0	5 4 3	4 15 0	4 10 9	4 6 6	4 2 3	3 18 3	3 14 3	3 10 3	3 6 3	4 0
24 0 0	24 2 6	5 5 3	4 16 0	4 11 9	4 7 6	4 3 3	3 19 0	3 15 0	3 11 0	3 7 0	4 0

THE THIRD SCHEDULE—*continued.*

Column 1. Where the salary or wages in respect of any week or part of a week—		Column 2. The amount of the deduction in respect of that week or part of a week shall be—									Column 3.
Exceeds—	But does not exceed—	(i) Where the employee has no dependants.	(ii) Where the rebate value of the dependant of the employee is £100.	(iii) Where the rebate value of the dependant or dependants of the employee is £150.	(iv) Where the rebate value of the dependants of the employee is £200.	(v) Where the rebate value of the dependants of the employee is £250.	(vi) Where the rebate value of the dependants of the employee is £300.	(vii) Where the rebate value of the dependants of the employee is £350.	(viii) Where the rebate value of the dependants of the employee is £400.	(ix) Where the rebate value of the dependants of the employee is £450.	Where the rebate value of the dependants of the employee exceeds £450, the amount of the deduction shall be the amount set out in sub-column (ix) of Column 2 reduced, for each £50 by which the rebate value exceeds £450, by—
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
24 2 6	24 5 0	5 6 0	4 16 9	4 12 6	4 8 3	4 4 0	3 19 9	3 15 9	3 11 9	3 7 9	4 0
24 5 0	24 7 6	5 7 0	4 17 9	4 13 6	4 9 3	4 5 0	4 0 9	3 16 6	3 12 6	3 8 6	4 0
24 7 6	24 10 0	5 7 9	4 18 6	4 14 3	4 10 0	4 5 9	4 1 6	3 17 3	3 13 3	3 9 3	4 0
24 10 0	24 12 6	5 8 9	4 19 6	4 15 3	4 11 0	4 6 9	4 2 6	3 18 3	3 14 0	3 10 0	4 0
24 12 6	24 15 0	5 9 9	5 0 6	4 16 3	4 12 0	4 7 9	4 3 6	3 19 3	3 15 0	3 10 9	4 3
24 15 0	24 17 6	5 10 9	5 1 6	4 17 3	4 13 0	4 8 9	4 4 6	4 0 3	3 16 0	3 11 9	4 3
24 17 6	25 0 0	5 11 6	5 2 3	4 18 0	4 13 9	4 9 6	4 5 3	4 1 0	3 16 9	3 12 6	4 3
25 0 0	25 2 6	5 12 6	5 3 0	4 18 9	4 14 6	4 10 3	4 6 0	4 1 9	3 17 6	3 13 3	4 3
25 2 6	25 5 0	5 13 3	5 3 9	4 19 6	4 15 3	4 11 0	4 6 9	4 2 6	3 18 3	3 14 0	4 3
25 5 0	25 7 6	5 14 3	5 4 9	5 0 3	4 16 0	4 11 9	4 7 6	4 3 3	3 19 0	3 14 9	4 3
25 7 6	25 10 0	5 15 0	5 5 6	5 1 0	4 16 9	4 12 6	4 8 3	4 4 0	3 19 9	3 15 6	4 3
25 10 0	25 12 6	5 16 0	5 6 6	5 2 0	4 17 6	4 13 3	4 9 0	4 4 9	4 0 6	3 16 3	4 3

25 12 6	25 15 0	5 17 0	5 7 6	5 3 0	4 18 6	4 14 0	4 9 9	4 5 6	4 1 3	3 17 0	4 3
25 15 0	25 17 6	5 18 0	5 8 6	5 4 0	4 19 6	4 15 0	4 10 9	4 6 6	4 2 3	3 18 0	4 3
25 17 6	26 0 0	5 19 0	5 9 6	5 5 0	5 0 6	4 16 0	4 11 9	4 7 6	4 3 3	3 19 0	4 3
26 0 0	26 2 6	6 0 0	5 10 6	5 6 0	5 1 6	4 17 0	4 12 9	4 8 6	4 4 3	4 0 0	4 3
26 2 6	26 5 0	6 0 9	5 11 3	5 6 9	5 2 3	4 17 9	4 13 6	4 9 3	4 5 0	4 0 9	4 3
26 5 0	26 7 6	6 1 9	5 12 0	5 7 6	5 3 0	4 18 6	4 14 3	4 10 0	4 5 9	4 1 6	4 3
26 7 6	26 10 0	6 2 6	5 12 9	5 8 3	5 3 9	4 19 3	4 15 0	4 10 9	4 6 6	4 2 3	4 3
26 10 0	26 12 6	6 3 6	5 13 9	5 9 3	5 4 9	5 0 3	4 15 9	4 11 6	4 7 3	4 3 0	4 3
26 12 6	26 15 0	6 4 6	5 14 9	5 10 3	5 5 9	5 1 3	4 16 9	4 12 3	4 8 0	4 3 9	4 3
26 15 0	26 17 6	6 5 6	5 15 9	5 11 3	5 6 9	5 2 3	4 17 9	4 13 3	4 9 0	4 4 9	4 3
26 17 6	27 0 0	6 6 6	5 16 9	5 12 3	5 7 9	5 3 3	4 18 9	4 14 3	4 10 0	4 5 9	4 3
27 0 0	27 2 6	6 7 6	5 17 9	5 13 3	5 8 9	5 4 3	4 19 9	4 15 3	4 11 0	4 6 9	4 3
27 2 6	27 5 0	6 8 6	5 18 9	5 14 0	5 9 6	5 5 0	5 0 6	4 16 0	4 11 9	4 7 6	4 3
27 5 0	27 7 6	6 9 3	5 19 6	5 14 9	5 10 3	5 5 9	5 1 3	4 16 9	4 12 6	4 8 3	4 3
27 7 6	27 10 0	6 10 3	6 0 6	5 15 9	5 11 0	5 6 6	5 2 0	4 17 6	4 13 3	4 9 0	4 3
27 10 0	27 12 6	6 11 3	6 1 6	5 16 9	5 12 0	5 7 3	5 2 9	4 18 3	4 14 0	4 9 9	4 3
27 12 6	27 15 0	6 12 3	6 2 6	5 17 9	5 13 0	5 8 3	5 3 9	4 19 3	4 14 9	4 10 6	4 3
27 15 0	27 17 6	6 13 3	6 3 6	5 18 9	5 14 0	5 9 3	5 4 9	5 0 3	4 15 9	4 11 3	4 6
27 17 6	28 0 0	6 14 3	6 4 6	5 19 9	5 15 0	5 10 3	5 5 9	5 1 3	4 16 9	4 12 3	4 6
28 0 0	28 2 6	6 15 3	6 5 6	6 0 9	5 16 0	5 11 3	5 6 9	5 2 3	4 17 9	4 13 3	4 6
28 2 6	28 5 0	6 16 0	6 6 3	6 1 6	5 16 9	5 12 0	5 7 6	5 3 0	4 18 6	4 14 0	4 6
28 5 0	28 7 6	6 17 0	6 7 3	6 2 6	5 17 9	5 13 0	5 8 3	5 3 9	4 19 3	4 14 9	4 6
28 7 6	28 10 0	6 18 0	6 8 0	6 3 3	5 18 6	5 13 9	5 9 0	5 4 6	5 0 0	4 15 6	4 6
28 10 0	28 12 6	6 19 0	6 9 0	6 4 3	5 19 6	5 14 9	5 10 0	5 5 3	5 0 9	4 16 3	4 6
28 12 6	28 15 0	7 0 0	6 10 0	6 5 3	6 0 6	5 15 9	5 11 0	5 6 3	5 1 6	4 17 0	4 6
28 15 0	28 17 6	7 1 0	6 11 0	6 6 3	6 1 6	5 16 9	5 12 0	5 7 3	5 2 6	4 18 0	4 6
28 17 6	29 0 0	7 2 0	6 12 0	6 7 3	6 2 6	5 17 9	5 13 0	5 8 3	5 3 6	4 18 9	4 9
29 0 0	29 2 6	7 3 0	6 13 0	6 8 3	6 3 6	5 18 9	5 14 0	5 9 3	5 4 6	4 19 9	4 9
29 2 6	29 5 0	7 4 0	6 13 9	6 9 0	6 4 3	5 19 6	5 14 9	5 10 0	5 5 3	5 0 6	4 9
29 5 0	29 7 6	7 5 0	6 14 9	6 10 0	6 5 3	6 0 6	5 15 9	5 11 0	5 6 3	5 1 6	4 9
29 7 6	29 10 0	7 6 0	6 15 9	6 11 0	6 6 3	6 1 6	5 16 9	5 12 0	5 7 3	5 2 6	4 9
29 10 0	29 12 6	7 7 0	6 16 9	6 12 0	6 7 3	6 2 6	5 17 9	5 13 0	5 8 3	5 3 6	4 9
29 12 6	29 15 0	7 8 0	6 17 9	6 13 0	6 8 3	6 3 6	5 18 9	5 14 0	5 9 3	5 4 6	4 9

THE THIRD SCHEDULE—*continued*.

Column 1. Where the salary or wages in respect of any week or part of a week—		Column 2. The amount of the deduction in respect of that week or part of a week shall be—									Column 3.
Exceeds—	But does not exceed—	(i) Where the employee has no dependants.	(ii) Where the rebate value of the dependant of the employee is £100.	(iii) Where the rebate value of the dependant or dependants of the employee is £150.	(iv) Where the rebate value of the dependants of the employee is £200.	(v) Where the rebate value of the dependants of the employee is £250.	(vi) Where the rebate value of the dependants of the employee is £300.	(vii) Where the rebate value of the dependants of the employee is £350.	(viii) Where the rebate value of the dependants of the employee is £400.	(ix) Where the rebate value of the dependants of the employee is £450.	Where the rebate value of the dependants of the employee exceeds £450, the amount of the deduction shall be the amount set out in sub-column (ix) of Column 2 reduced, for each £50 by which the rebate value exceeds £450, by—
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
29 15 0	29 17 6	7 9 0	6 18 9	6 14 0	6 9 3	6 4 6	5 19 9	5 15 0	5 10 3	5 5 6	4 9
29 17 6	30 0 0	7 10 0	6 19 9	6 15 0	6 10 3	6 5 6	6 0 9	5 16 0	5 11 3	5 6 6	4 9
30 0 0	30 2 6	7 11 0	7 0 9	6 16 0	6 11 3	6 6 6	6 1 9	5 17 0	5 12 3	5 7 6	4 9
30 2 6	30 5 0	7 12 0	7 1 9	6 17 0	6 12 3	6 7 6	6 2 9	5 18 0	5 13 3	5 8 6	4 9
30 5 0	30 7 6	7 13 0	7 2 9	6 18 0	6 13 3	6 8 6	6 3 9	5 19 0	5 14 3	5 9 6	4 9
30 7 6	30 10 0	7 14 0	7 3 9	6 19 0	6 14 3	6 9 6	6 4 9	6 0 0	5 15 3	5 10 6	4 9"

By Authority: L. F. JOHNSTON, Commonwealth Government Printer, Canberra.