



Statutory Rules

1975 No. 101

REGULATIONS UNDER THE INCOME TAX ASSESSMENT ACT 1936-1974.*

I, THE GOVERNOR-GENERAL of Australia, acting with the advice of the Executive Council, hereby make the following Regulations under the *Income Tax Assessment Act 1936-1974*.

Dated this fifth day of June, 1975.

JOHN R. KERR
Governor-General.

By His Excellency's Command,

J. F. CAIRNS
Treasurer.

AMENDMENTS OF THE INCOME TAX REGULATIONS†

1. These Regulations shall come into operation on 1 July 1975. Commence-
ment.
2. Regulation 54A of the Income Tax Regulations is amended by omitting from paragraph (b) the amount "\$226.55" and substituting the amount "\$227.75". Rates of
deduction in
absence of
claim in
respect of
dependants.
3. Regulation 54B of the Income Tax Regulations is amended by omitting from paragraph (e) of sub-regulation (1) the amount "\$225.85" and substituting the amount "\$225.25". Rates of
deduction
where employee
claims in
respect of
dependants.
4. The Third Schedule to the Income Tax Regulations is repealed and the following Schedule substituted:— Third Schedule.

* Notified in the *Australian Government Gazette* on 6 June 1975.

† Statutory Rules 1936, No. 94, as amended to date. For previous amendments of the Income Tax Regulations see footnote † to Statutory Rules 1975, No. 88 and see also Statutory Rules 1975, Nos. 88, 89 and 99.

THIRD SCHEDULE

Regulations 54A and 54B

TABLE A—RATES OF DEDUCTIONS WHERE EMPLOYEE'S SALARY OR WAGES ARE LESS THAN ONE HUNDRED AND EIGHTY DOLLARS IN RESPECT OF A WEEK OR PART OF A WEEK

Column 1 Number of whole dollars in salary or wages in respect of week or part of week—	Column 2 Amount of deduction where no deduction for dependants—	Column 3 Amount relevant where regulation 54a (1) (d) applies	Column 4 Amount of deduction where deduction value of dependants is—									
			\$260	\$364	\$468	\$624	\$676	\$832	\$884	\$1,040	\$1,248	\$1,456
			(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
20	..	..	..	..	..	..	..	..	..	..	..	..
21	0.35	0.35	..	..	..	..	..	..	..	..	..	..
22	0.40	0.40	..	..	..	..	..	..	..	..	..	..
23	0.50	0.50	..	..	..	..	..	..	..	..	..	..
24	0.55	0.55	..	..	..	..	..	..	..	..	..	..
25	0.65	0.65	..	..	..	..	..	..	..	..	..	..
26	0.70	0.70	..	..	..	..	..	..	..	..	..	..
27	0.75	0.75	..	..	..	..	..	..	..	..	..	..
28	0.85	0.85	..	..	..	..	..	..	..	..	..	..
29	0.90	0.90	..	..	..	..	..	..	..	..	..	..
30	1.00	1.00	..	..	..	..	..	..	..	..	..	..
31	1.05	1.05	..	..	..	..	..	..	..	..	..	..
32	1.10	1.10	..	..	..	..	..	..	..	..	..	..
33	1.20	1.20	..	..	..	..	..	..	..	..	..	..
34	1.25	1.25	..	..	..	..	..	..	..	..	..	..
35	1.35	1.35	..	..	..	..	..	..	..	..	..	..
36	1.40	1.40	..	..	..	..	..	..	..	..	..	..
37	1.45	1.45	..	..	..	..	..	..	..	..	..	..
38	1.55	1.55	..	..	..	..	..	..	..	..	..	..
39	1.70	1.70	..	..	..	..	..	..	..	..	..	..

40	1.80	1.80	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
41	1.95	1.95	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
42	2.10	2.10	0.10	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
43	2.25	2.25	0.25	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
44	2.40	2.40	0.40	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
45	2.50	2.50	0.50	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
46	2.65	2.65	0.65	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
47	2.80	2.80	0.80	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
48	2.95	2.95	0.95	0.15	..	..	..	..	..	..	..	..	..	..	..	..	..	..
49	3.10	3.10	1.10	0.30	..	..	..	..	..	..	..	..	..	..	..	..	..	..
50	3.20	3.20	1.20	0.40	..	..	..	..	..	..	..	..	..	..	..	..	..	..
51	3.35	3.35	1.35	0.55	..	..	..	..	..	..	..	..	..	..	..	..	..	..
52	3.50	3.50	1.50	0.70	..	..	..	..	..	..	..	..	..	..	..	..	..	..
53	3.65	3.65	1.65	0.85	0.05	..	..	..	..	..	..	..	..	..	..	..	..	..
54	3.80	3.80	1.80	1.00	0.20	..	..	..	..	..	..	..	..	..	..	..	..	..
55	3.90	3.90	1.90	1.10	0.30	..	..	..	..	..	..	..	..	..	..	..	..	..
56	4.05	4.05	2.05	1.25	0.45	..	..	..	..	..	..	..	..	..	..	..	..	..
57	4.20	4.20	2.20	1.40	0.60	..	..	..	..	..	..	..	..	..	..	..	..	..
58	4.40	4.35	2.35	1.55	0.75	..	..	..	..	..	..	..	..	..	..	..	..	..
59	4.60	4.55	2.55	1.75	0.95	..	..	..	..	..	..	..	..	..	..	..	..	..
60	4.80	4.70	2.70	1.90	1.10	..	..	..	..	..	..	..	..	..	..	..	..	..
61	5.00	4.85	2.85	2.05	1.25	0.05	..	..	..	..	..	..	..	..	..	..	..	..
62	5.20	5.00	3.00	2.20	1.40	0.20	..	..	..	..	..	..	..	..	..	..	..	..
63	5.40	5.20	3.20	2.40	1.60	0.40	..	..	..	..	..	..	..	..	..	..	..	..
64	5.60	5.35	3.35	2.55	1.75	0.55	0.15	..	..	..	..	..	..	..	..	..	..	..
65	5.80	5.50	3.50	2.70	1.90	0.70	0.30	..	..	..	..	..	..	..	..	..	..	..
66	6.00	5.70	3.70	2.90	2.10	0.90	0.50	..	..	..	..	..	..	..	..	..	..	..
67	6.20	5.85	3.85	3.05	2.25	1.05	0.65	..	..	..	..	..	..	..	..	..	..	..
68	6.40	6.00	4.00	3.20	2.40	1.20	0.80	..	..	..	..	..	..	..	..	..	..	..
69	6.60	6.15	4.15	3.35	2.55	1.35	0.95	..	..	..	..	..	..	..	..	..	..	..
70	6.80	6.35	4.35	3.55	2.75	1.55	1.15	..	..	..	..	..	..	..	..	..	..	..
71	7.00	6.50	4.50	3.70	2.90	1.70	1.30	0.10	..	..	..	..	..	..	..	..	..	..
72	7.20	6.65	4.65	3.85	3.05	1.85	1.45	0.25	..	..	..	..	..	..	..	..	..	..
73	7.40	6.80	4.80	4.00	3.20	2.00	1.60	0.40	..	..	..	..	..	..	..	..	..	..
74	7.60	7.00	5.00	4.20	3.40	2.20	1.80	0.60	0.20	..	..	..	..	..	..	..	..	..

THIRD SCHEDULE—continued

TABLE A—continued

Column 1 Number of whole dollars in salary or wages in respect of week or part of week—	Column 2 Amount of deduction where no deduction for dependants—	Column 3 Amount relevant where regulation 54a (1) (d) applies	Column 4 Amount of deduction where deduction value of dependants is—									
			\$260	\$364	\$468	\$624	\$676	\$832	\$884	\$1,040	\$1,248	\$1,456
			(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
75	7.80	7.15	5.15	4.35	3.55	2.35	1.95	0.75	0.35	..	..	..
76	8.00	7.30	5.30	4.50	3.70	2.50	2.10	0.90	0.50	..	..	..
77	8.25	7.50	5.50	4.70	3.90	2.70	2.30	1.10	0.70	..	..	..
78	8.50	7.65	5.65	4.85	4.05	2.85	2.45	1.25	0.85	..	..	..
79	8.75	7.80	5.80	5.00	4.20	3.00	2.60	1.40	1.00	..	..	..
80	9.00	7.95	5.95	5.15	4.35	3.15	2.75	1.55	1.15	..	..	..
81	9.25	8.15	6.15	5.35	4.55	3.35	2.95	1.75	1.35	0.15	..	..
82	9.55	8.40	6.40	5.60	4.80	3.60	3.20	2.00	1.60	0.40	..	..
83	9.80	8.65	6.65	5.85	5.05	3.85	3.45	2.25	1.85	0.65	..	..
84	10.05	8.90	6.90	6.10	5.30	4.10	3.70	2.50	2.10	0.90	..	..
85	10.30	9.15	7.15	6.35	5.55	4.35	3.95	2.75	2.35	1.15	..	..
86	10.55	9.40	7.40	6.60	5.80	4.60	4.20	3.00	2.60	1.40	..	..
87	10.85	9.60	7.60	6.80	6.00	4.80	4.40	3.20	2.80	1.60	..	..
88	11.10	9.85	7.85	7.05	6.25	5.05	4.65	3.45	3.05	1.85	0.25	..
89	11.35	10.10	8.10	7.30	6.50	5.30	4.90	3.70	3.30	2.10	0.50	..
90	11.60	10.35	8.35	7.55	6.75	5.55	5.15	3.95	3.55	2.35	0.75	..
91	11.85	10.60	8.60	7.80	7.00	5.80	5.40	4.20	3.80	2.60	1.00	..
92	12.15	10.85	8.85	8.05	7.25	6.05	5.65	4.45	4.05	2.85	1.25	..
93	12.40	11.10	9.10	8.30	7.50	6.30	5.90	4.70	4.30	3.10	1.50	..
94	12.65	11.30	9.30	8.50	7.70	6.50	6.10	4.90	4.50	3.30	1.70	0.10
95	12.90	11.55	9.55	8.75	7.95	6.75	6.35	5.15	4.75	3.55	1.95	0.35
96	13.20	11.80	9.80	9.00	8.20	7.00	6.60	5.40	5.00	3.80	2.20	0.60
97	13.50	12.05	10.05	9.25	8.45	7.25	6.85	5.65	5.25	4.05	2.45	0.85
98	13.80	12.30	10.30	9.50	8.70	7.50	7.10	5.90	5.50	4.30	2.70	1.10
99	14.10	12.55	10.55	9.75	8.95	7.75	7.35	6.15	5.75	4.55	2.95	1.35

100	14.40	12.80	10.80	10.00	9.20	8.00	7.60	6.40	6.00	4.80	3.20	1.60
101	14.70	13.00	11.00	10.20	9.40	8.20	7.80	6.60	6.20	5.00	3.40	1.80
102	15.00	13.30	11.30	10.50	9.70	8.50	8.10	6.90	6.50	5.30	3.70	2.10
103	15.30	13.65	11.65	10.85	10.05	8.85	8.45	7.25	6.85	5.65	4.05	2.45
104	15.60	13.95	11.95	11.15	10.35	9.15	8.75	7.55	7.15	5.95	4.35	2.75
105	15.90	14.25	12.25	11.45	10.65	9.45	9.05	7.85	7.45	6.25	4.65	3.05
106	16.20	14.60	12.60	11.80	11.00	9.80	9.40	8.20	7.80	6.60	5.00	3.40
107	16.50	14.90	12.90	12.10	11.30	10.10	9.70	8.50	8.10	6.90	5.30	3.70
108	16.80	15.20	13.20	12.40	11.60	10.40	10.00	8.80	8.40	7.20	5.60	4.00
109	17.10	15.50	13.50	12.70	11.90	10.70	10.30	9.10	8.70	7.50	5.90	4.30
110	17.40	15.85	13.85	13.05	12.25	11.05	10.65	9.45	9.05	7.85	6.25	4.65
111	17.70	16.15	14.15	13.35	12.55	11.35	10.95	9.75	9.35	8.15	6.55	4.95
112	18.00	16.45	14.45	13.65	12.85	11.65	11.25	10.05	9.65	8.45	6.85	5.25
113	18.30	16.80	14.80	14.00	13.20	12.00	11.60	10.40	10.00	8.80	7.20	5.60
114	18.60	17.10	15.10	14.30	13.50	12.30	11.90	10.70	10.30	9.10	7.50	5.90
115	18.90	17.40	15.40	14.60	13.80	12.60	12.20	11.00	10.60	9.40	7.80	6.20
116	19.20	17.70	15.70	14.90	14.10	12.90	12.50	11.30	10.90	9.70	8.10	6.50
117	19.60	18.05	16.05	15.25	14.45	13.25	12.85	11.65	11.25	10.05	8.45	6.85
118	19.95	18.35	16.35	15.55	14.75	13.55	13.15	11.95	11.55	10.35	8.75	7.15
119	20.30	18.65	16.65	15.85	15.05	13.85	13.45	12.25	11.85	10.65	9.05	7.45
120	20.65	19.00	17.00	16.20	15.40	14.20	13.80	12.60	12.20	11.00	9.40	7.80
121	21.00	19.30	17.30	16.50	15.70	14.50	14.10	12.90	12.50	11.30	9.70	8.10
122	21.40	19.65	17.65	16.85	16.05	14.85	14.45	13.25	12.85	11.65	10.05	8.45
123	21.75	20.05	18.05	17.25	16.45	15.25	14.85	13.65	13.25	12.05	10.45	8.85
124	22.10	20.40	18.40	17.60	16.80	15.60	15.20	14.00	13.60	12.40	10.80	9.20
125	22.45	20.80	18.80	18.00	17.20	16.00	15.60	14.40	14.00	12.80	11.20	9.60
126	22.80	21.15	19.15	18.35	17.55	16.35	15.95	14.75	14.35	13.15	11.55	9.95
127	23.20	21.50	19.50	18.70	17.90	16.70	16.30	15.10	14.70	13.50	11.90	10.30
128	23.55	21.90	19.90	19.10	18.30	17.10	16.70	15.50	15.10	13.90	12.30	10.70
129	23.90	22.25	20.25	19.45	18.65	17.45	17.05	15.85	15.45	14.25	12.65	11.05
130	24.25	22.65	20.65	19.85	19.05	17.85	17.45	16.25	15.85	14.65	13.05	11.45
131	24.60	23.00	21.00	20.20	19.40	18.20	17.80	16.60	16.20	15.00	13.40	11.80
132	25.00	23.40	21.40	20.60	19.80	18.60	18.20	17.00	16.60	15.40	13.80	12.20
133	25.35	23.75	21.75	20.95	20.15	18.95	18.55	17.35	16.95	15.75	14.15	12.55
134	25.70	24.10	22.10	21.30	20.50	19.30	18.90	17.70	17.30	16.10	14.50	12.90

THIRD SCHEDULE—continued

TABLE A—continued

Column 1 Number of whole dollars in salary or wages in respect of week or part of week—	Column 2 Amount of deduction where no deduction for dependants—	Column 3 Amount relevant where regulation 54s (1) (d) applies	Column 4 Amount of deduction where deduction value of dependants is—									
			\$260	\$364	\$468	\$624	\$676	\$832	\$884	\$1,040	\$1,248	\$1,456
			(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)	(viii)	(ix)	(x)
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
135	26.05	24.50	22.50	21.70	20.90	19.70	19.30	18.10	17.70	16.50	14.90	13.30
136	26.40	24.85	22.85	22.05	21.25	20.05	19.65	18.45	18.05	16.85	15.25	13.65
137	26.80	25.25	23.25	22.45	21.65	20.45	20.05	18.85	18.45	17.25	15.65	14.05
138	27.25	25.60	23.60	22.80	22.00	20.80	20.40	19.20	18.80	17.60	16.00	14.40
139	27.65	25.95	23.95	23.15	22.35	21.15	20.75	19.55	19.15	17.95	16.35	14.75
140	28.05	26.35	24.35	23.55	22.75	21.55	21.15	19.95	19.55	18.35	16.75	15.15
141	28.45	26.75	24.75	23.95	23.15	21.95	21.55	20.35	19.95	18.75	17.15	15.55
142	28.90	27.15	25.15	24.35	23.55	22.35	21.95	20.75	20.35	19.15	17.55	15.95
143	29.30	27.60	25.60	24.80	24.00	22.80	22.40	21.20	20.80	19.60	18.00	16.40
144	29.70	28.05	25.95	25.25	24.45	23.25	22.85	21.65	21.25	20.05	18.45	16.85
145	30.15	28.45	26.35	25.60	24.85	23.65	23.25	22.05	21.65	20.45	18.85	17.25
146	30.55	28.90	26.75	25.95	25.25	24.10	23.70	22.50	22.10	20.90	19.30	17.70
147	30.95	29.30	27.15	26.35	25.60	24.50	24.10	22.90	22.50	21.30	19.70	18.10
148	31.40	29.75	27.60	26.75	25.95	24.85	24.50	23.35	22.95	21.75	20.15	18.55
149	31.80	30.20	28.05	27.15	26.35	25.25	24.85	23.75	23.40	22.20	20.60	19.00
150	32.20	30.60	28.45	27.60	26.75	25.60	25.25	24.10	23.75	22.60	21.00	19.40
151	32.60	31.05	28.90	28.05	27.15	25.95	25.60	24.50	24.10	23.00	21.45	19.85
152	33.05	31.45	29.30	28.45	27.60	26.35	25.95	24.85	24.50	23.40	21.85	20.25
153	33.45	31.90	29.75	28.90	28.05	26.75	26.35	25.25	24.85	23.75	22.25	20.70
154	33.85	32.30	30.20	29.30	28.45	27.15	26.75	25.60	25.25	24.10	22.65	21.10
155	34.30	32.75	30.60	29.75	28.90	27.60	27.15	25.95	25.60	24.50	23.00	21.50
156	34.70	33.20	31.05	30.20	29.30	28.05	27.60	26.35	25.95	24.85	23.40	21.90
157	35.15	33.60	31.45	30.60	29.75	28.45	28.05	26.75	26.35	25.25	23.75	22.25
158	35.60	34.05	31.90	31.05	30.20	28.90	28.45	27.15	26.75	25.60	24.10	22.65
159	36.05	34.45	32.30	31.45	30.60	29.30	28.90	27.60	27.15	25.95	24.50	23.00

160	36.50	34.90	32.75	31.90	31.05	29.75	29.30	28.05	27.60	26.35	24.85	23.40
161	36.95	35.35	33.20	32.30	31.45	30.20	29.75	28.45	28.05	26.75	25.25	23.75
162	37.40	35.80	33.60	32.75	31.90	30.60	30.20	28.90	28.45	27.15	25.60	24.10
163	37.85	36.30	34.05	33.20	32.30	31.05	30.60	29.30	28.90	27.60	25.95	24.50
164	38.35	36.75	34.45	33.60	32.75	31.45	31.05	29.75	29.30	28.05	26.35	24.85
165	38.80	37.25	34.90	34.05	33.20	31.90	31.45	30.20	29.75	28.45	26.75	25.25
166	39.25	37.70	35.35	34.45	33.60	32.30	31.90	30.60	30.20	28.90	27.15	25.60
167	39.70	38.15	35.80	34.90	34.05	32.75	32.30	31.05	30.60	29.30	27.60	25.95
168	40.15	38.65	36.30	35.35	34.45	33.20	32.75	31.45	31.05	29.75	28.05	26.35
169	40.60	39.10	36.75	35.80	34.90	33.60	33.20	31.90	31.45	30.20	28.45	26.75
170	41.05	39.55	37.25	36.30	35.35	34.05	33.60	32.30	31.90	30.60	28.90	27.15
171	41.55	40.05	37.70	36.75	35.80	34.45	34.05	32.75	32.30	31.05	29.30	27.60
172	42.00	40.50	38.15	37.25	36.30	34.90	34.45	33.20	32.75	31.45	29.75	28.05
173	42.45	41.00	38.65	37.70	36.75	35.35	34.90	33.60	33.20	31.90	30.20	28.45
174	42.90	41.45	39.10	38.15	37.25	35.80	35.35	34.05	33.60	32.30	30.60	28.90
175	43.35	41.90	39.55	38.65	37.70	36.30	35.80	34.45	34.05	32.75	31.05	29.30
176	43.80	42.40	40.05	39.10	38.15	36.75	36.30	34.90	34.45	33.20	31.45	29.75
177	44.25	42.85	40.50	39.55	38.65	37.25	36.75	35.35	34.90	33.60	31.90	30.20
178	44.70	43.35	41.00	40.05	39.10	37.70	37.25	35.80	35.35	34.05	32.30	30.60
179	45.20	43.80	41.45	40.50	39.55	38.15	37.70	36.30	35.80	34.45	32.75	31.05

THIRD SCHEDULE—continued

TABLE B—RATES OF DEDUCTIONS WHERE EMPLOYEE'S SALARY OR WAGES ARE NOT LESS THAN ONE HUNDRED AND EIGHTY DOLLARS, BUT ARE LESS THAN FIVE HUNDRED DOLLARS, IN RESPECT OF WEEK OR PART OF WEEK

Column 1 Number of whole dollars in salary or wages in respect of week or part of week—	Column 2 Amount of deduction where no deduction for dependants—	Column 3 Amount relevant where regulation 54a (1) (d) applies	Column 1 Number of whole dollars in salary or wages in respect of week or part of week—	Column 2 Amount of deduction where no deduction for dependants—	Column 3 Amount relevant where regulation 54a (1) (d) applies	Column 1 Number of whole dollars in salary or wages in respect of week or part of week—	Column 2 Amount of deduction where no deduction for dependants—	Column 3 Amount relevant where regulation 54a (1) (d) applies	Column 1 Number of whole dollars in salary or wages in respect of week or part of week—	Column 2 Amount of deduction where no deduction for dependants—	Column 3 Amount relevant where regulation 54a (1) (d) applies
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
180	45.65	44.25	200	54.95	53.65	220	65.35	63.95	240	75.85	74.30
181	46.10	44.75	201	55.50	54.20	221	65.85	64.50	241	76.40	74.85
182	46.55	45.20	202	56.00	54.70	222	66.40	65.00	242	76.95	75.40
183	47.00	45.65	203	56.50	55.20	223	66.90	65.50	243	77.50	75.95
184	47.45	46.15	204	57.05	55.75	224	67.40	66.05	244	78.05	76.50
185	47.90	46.60	205	57.55	56.25	225	67.95	66.55	245	78.60	77.05
186	48.40	47.10	206	58.05	56.75	226	68.45	67.05	246	79.15	77.60
187	48.85	47.55	207	58.60	57.25	227	68.95	67.55	247	79.70	78.15
188	49.30	48.00	208	59.10	57.80	228	69.50	68.10	248	80.25	78.65
189	49.75	48.50	209	59.65	58.30	229	70.00	68.60	249	80.80	79.20
190	50.20	48.95	210	60.15	58.80	230	70.55	69.10	250	81.30	79.75
191	50.65	49.40	211	60.65	59.35	231	71.05	69.65	251	81.85	80.30
192	51.10	49.90	212	61.20	59.85	232	71.55	70.15	252	82.40	80.85
193	51.60	50.35	213	61.70	60.35	233	72.10	70.65	253	82.95	81.40
194	52.05	50.85	214	62.25	60.90	234	72.60	71.20	254	83.50	81.95
195	52.50	51.30	215	62.75	61.40	235	73.10	71.70	255	84.05	82.50
196	52.95	51.75	216	63.25	61.90	236	73.65	72.20	256	84.60	83.05
197	53.40	52.25	217	63.80	62.40	237	74.20	72.70	257	85.15	83.60
198	53.90	52.70	218	64.30	62.95	238	74.75	73.25	258	85.70	84.10
199	54.45	53.20	219	64.80	63.45	239	75.30	73.75	259	86.25	84.65

THIRD SCHEDULE—continued

TABLE B—continued

Column 1	Column 2	Column 3	Column 1	Column 2	Column 3	Column 1	Column 2	Column 3	Column 1	Column 2	Column 3
Number of whole dollars in salary or wages in respect of week or part of week—	Amount of deduction where no deduction for dependants—	Amount relevant where regulation 54b (1) (d) applies	Number of whole dollars in salary or wages in respect of week or part of week—	Amount of deduction where no deduction for dependants—	Amount relevant where regulation 54b (1) (d) applies	Number of whole dollars in salary or wages in respect of week or part of week—	Amount of deduction where no deduction for dependants—	Amount relevant where regulation 54b (1) (d) applies	Number of whole dollars in salary or wages in respect of week or part of week—	Amount of deduction where no deduction for dependants—	Amount relevant where regulation 54b (1) (d) applies
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
260	86.80	85.20	285	100.50	98.85	310	114.20	112.45	335	128.95	126.90
261	87.35	85.75	286	101.05	99.40	311	114.75	113.00	336	129.55	127.50
262	87.90	86.30	287	101.60	99.95	312	115.30	113.55	337	130.15	128.10
263	88.45	86.85	288	102.15	100.45	313	115.85	114.10	338	130.75	128.70
264	89.00	87.40	289	102.70	101.00	314	116.45	114.65	339	131.35	129.30
265	89.55	87.95	290	103.25	101.55	315	117.05	115.20	340	131.95	129.85
266	90.10	88.50	291	103.80	102.10	316	117.65	115.75	341	132.55	130.45
267	90.65	89.05	292	104.35	102.65	317	118.25	116.30	342	133.15	131.05
268	91.20	89.55	293	104.90	103.20	318	118.85	116.90	343	133.75	131.65
269	91.75	90.10	294	105.45	103.75	319	119.45	117.50	344	134.35	132.20
270	92.30	90.65	295	106.00	104.30	320	120.05	118.10	345	134.95	132.80
271	92.85	91.20	296	106.55	104.85	321	120.60	118.65	346	135.50	133.40
272	93.40	91.75	297	107.10	105.40	322	121.20	119.25	347	136.10	134.00
273	93.95	92.30	298	107.65	105.90	323	121.80	119.85	348	136.70	134.60
274	94.50	92.85	299	108.20	106.45	324	122.40	120.45	349	137.30	135.15
275	95.00	93.40	300	108.70	107.00	325	123.00	121.05	350	137.90	135.75
276	95.55	93.95	301	109.25	107.55	326	123.60	121.60	351	138.50	136.35
277	96.10	94.50	302	109.80	108.10	327	124.20	122.20	352	139.10	136.95
278	96.65	95.00	303	110.35	108.65	328	124.80	122.80	353	139.70	137.50
279	97.20	95.55	304	110.90	109.20	329	125.40	123.40	354	140.30	138.10
280	97.75	96.10	305	111.45	109.75	330	126.00	123.95	355	140.90	138.70
281	98.30	96.65	306	112.00	110.30	331	126.60	124.55	356	141.50	139.30
282	98.85	97.20	307	112.55	110.85	332	127.20	125.15	357	142.10	139.90
283	99.40	97.75	308	113.10	111.35	333	127.80	125.75	358	142.70	140.45
284	99.95	98.30	309	113.65	111.90	334	128.35	126.35	359	143.25	141.05

Income Tax Regulations

THIRD SCHEDULE—continued

TABLE B—continued

Column 1	Column 2	Column 3	Column 1	Column 2	Column 3	Column 1	Column 2	Column 3	Column 1	Column 2	Column 3
Number of whole dollars in salary or wages in respect of week or part of week—	Amount of deduction where no deduction for dependants—	Amount relevant where regulation 54a (1) (d) applies	Number of whole dollars in salary or wages in respect of week or part of week—	Amount of deduction where no deduction for dependants—	Amount relevant where regulation 54a (1) (d) applies	Number of whole dollars in salary or wages in respect of week or part of week—	Amount of deduction where no deduction for dependants—	Amount relevant where regulation 54a (1) (d) applies	Number of whole dollars in salary or wages in respect of week or part of week—	Amount of deduction where no deduction for dependants—	Amount relevant where regulation 54a (1) (d) applies
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
360	143.85	141.65	385	158.75	156.35	410	173.75	171.25	435	188.75	186.25
361	144.45	142.25	386	159.35	156.95	411	174.35	171.85	436	189.35	186.85
362	145.05	142.80	387	159.95	157.55	412	174.95	172.45	437	189.95	187.45
363	145.65	143.40	388	160.55	158.15	413	175.55	173.05	438	190.55	188.05
364	146.25	144.00	389	161.15	158.75	414	176.15	173.65	439	191.15	188.65
365	146.85	144.60	390	161.75	159.30	415	176.75	174.25	440	191.75	189.25
366	147.45	145.20	391	162.35	159.90	416	177.35	174.85	441	192.35	189.85
367	148.05	145.75	392	162.95	160.50	417	177.95	175.45	442	192.95	190.45
368	148.65	146.35	393	163.55	161.10	418	178.55	176.05	443	193.55	191.05
369	149.25	146.95	394	164.15	161.65	419	179.15	176.65	444	194.15	191.65
370	149.85	147.55	395	164.75	162.25	420	179.75	177.25	445	194.75	192.25
371	150.40	148.10	396	165.35	162.85	421	180.35	177.85	446	195.35	192.85
372	151.00	148.70	397	165.95	163.45	422	180.95	178.45	447	195.95	193.45
373	151.60	149.30	398	166.55	164.05	423	181.55	179.05	448	196.55	194.05
374	152.20	149.90	399	167.15	164.65	424	182.15	179.65	449	197.15	194.65
375	152.80	150.50	400	167.75	165.25	425	182.75	180.25	450	197.75	195.25
376	153.40	151.05	401	168.35	165.85	426	183.35	180.85	451	198.35	195.85
377	154.00	151.65	402	168.95	166.45	427	183.95	181.45	452	198.95	196.45
378	154.60	152.25	403	169.55	167.05	428	184.55	182.05	453	199.55	197.05
379	155.20	152.85	404	170.15	167.65	429	185.15	182.65	454	200.15	197.65
380	155.80	153.40	405	170.75	168.25	430	185.75	183.25	455	200.75	198.25
381	156.40	154.00	406	171.35	168.85	431	186.35	183.85	456	201.35	198.85
382	157.00	154.60	407	171.95	169.45	432	186.95	184.45	457	201.95	199.45
383	157.60	155.20	408	172.55	170.05	433	187.55	185.05	458	202.55	200.05
384	158.15	155.80	409	173.15	170.65	434	188.15	185.65	459	203.15	200.65

THIRD SCHEDULE—continued
TABLE B—continued

Column 1 Number of whole dollars in salary or wages in respect of week or part of week—	Column 2 Amount of deduction where no deduction for dependants—	Column 3 Amount relevant where regulation 54B (1) (d) applies	Column 1 Number of whole dollars in salary or wages in respect of week or part of week—	Column 2 Amount of deduction where no deduction for dependants—	Column 3 Amount relevant where regulation 54B (1) (d) applies	Column 1 Number of whole dollars in salary or wages in respect of week or part of week—	Column 2 Amount of deduction where no deduction for dependants—	Column 3 Amount relevant where regulation 54B (1) (d) applies	Column 1 Number of whole dollars in salary or wages in respect of week or part of week—	Column 2 Amount of deduction where no deduction for dependants—	Column 3 Amount relevant where regulation 54B (1) (d) applies
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
460	203.75	201.25	470	209.75	207.25	480	215.75	213.25	490	221.75	219.25
461	204.35	201.85	471	210.35	207.85	481	216.35	213.85	491	222.35	219.85
462	204.95	202.45	472	210.95	208.45	482	216.95	214.45	492	222.95	220.45
463	205.55	203.05	473	211.55	209.05	483	217.55	215.05	493	223.55	221.05
464	206.15	203.65	474	212.15	209.65	484	218.15	215.65	494	224.15	221.65
465	206.75	204.25	475	212.75	210.25	485	218.75	216.25	495	224.75	222.25
466	207.35	204.85	476	213.35	210.85	486	219.35	216.85	496	225.35	222.85
467	207.95	205.45	477	213.95	211.45	487	219.95	217.45	497	225.95	223.45
468	208.55	206.05	478	214.55	212.05	488	220.55	218.05	498	226.55	224.05
469	209.15	206.65	479	215.15	212.65	489	221.15	218.65	499	227.15	224.65

Income Tax Regulations