

SOCIAL SERVICES CONTRIBUTION ASSESSMENT.

No. 32 of 1946.

An Act to amend the *Social Services Contribution Assessment Act 1945.*

[Assented to 14th August, 1946.]

BE 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
and citation.

1.—(1.) This Act may be cited as the *Social Services Contribution Assessment Act 1946.*

(2.) The *Social Services Contribution Assessment Act 1945**, as amended by this Act, may be cited as the *Social Services Contribution Assessment Act 1945-1946.*

Commencement.

2. This Act shall be deemed to have come into operation on the eleventh day of October, One thousand nine hundred and forty-five.

Further rebate
in certain
cases.

3. Section seventeen of the *Social Services Contribution Assessment Act 1945* is amended by adding at the end thereof the following sub-section :—

“(2.) Where section one hundred and sixty AB of the Income Tax Assessment Act applies to the assessment of any person for income tax for any financial year, and the rebate under that section exceeds the amount of tax which would be payable by that person apart from that section, the excess shall be deducted from the social services contribution otherwise payable by that person for that financial year.”.

SOCIAL SERVICES CONTRIBUTION.

No. 33 of 1946.

An Act to amend the *Social Services Contribution Act 1945.*

[Assented to 14th August, 1946.]

BE 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
and citation.

1.—(1.) This Act may be cited as the *Social Services Contribution Act 1946.*

(2.) The *Social Services Contribution Act 1945** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Social Services Contribution Act 1945-1946*.

2. This Act shall be deemed to have come into operation on the eleventh day of October, One thousand nine hundred and forty-five. Commencement.

3. After section three of the Principal Act the following section is inserted :—

“3A. In this Act, unless the contrary intention appears—

Definitions.

‘average income’, in relation to a contributor, means the average income of that contributor, ascertained in accordance with the provisions of Division 16 of Part III. of the Income Tax Assessment Act, in respect of the year of income in relation to which the expression is used ;

‘contributor entitled to concessions’ means, in relation to any year of income, a contributor who would, if income tax were levied under the Income Tax Assessment Act upon his taxable income of that year of income, be entitled to a rebate or rebates under section one hundred and sixty of that Act ;

‘rate of contribution’ means the rate of social services contribution payable in respect of the contributable income of a contributor ;

‘the average rate’ means the average rate of contribution ascertained in accordance with paragraph (3.) of the First Schedule to this Act ;

‘the basic rate’ means the basic rate of contribution ascertained in accordance with paragraph (1.) of the First Schedule to this Act ;

‘the concessional average rate’ means the concessional average rate of contribution ascertained in accordance with paragraph (4.) of the First Schedule to this Act ;

‘the concessional rate’ means the concessional rate of contribution ascertained in accordance with paragraph (2.) of the First Schedule to this Act ;

‘the rebatable amount’, in relation to a contributor to whom the definition of ‘contributor entitled to concessions’ in this section applies, means the total of the amounts in respect of which the contributor would be entitled to rebates as specified in that definition.”.

4. Section five of the Principal Act is amended—

Rates of contribution.

(a) by omitting sub-sections (1.) and (2.) and inserting in their stead the following sub-sections :—

“(1.) Subject to this section, the rate of contribution shall be the basic rate.

“(1A.) Subject to sub-section (1c.) of this section, in the case of a contributor entitled to concessions, the rate of contribution shall be the concessional rate.

“(1B.) Subject to the next succeeding sub-section, in the case of a contributor who is a primary producer to whose income Division 16 of Part III. of the Income Tax Assessment Act would apply, if income tax were levied under that Act upon his taxable income of the year of income, the rate of contribution shall be the average rate.

“(1C.) In the case of a contributor referred to in both sub-section (1A.) and sub-section (1B.) of this section, the rate of contribution shall be the concessional average rate.

“(2.) The rate of contribution payable by a trustee shall be the rate ascertained in accordance with the Second Schedule to this Act.”;

- (b) by omitting from sub-section (3.) the words “sub-section (1.) or (2.)” and inserting in their stead the words “the preceding provisions”;
- (c) by omitting from paragraph (a) of sub-section (3.) the words “the contributable income is less than Two hundred pounds and”; and
- (d) by omitting from paragraph (b) of sub-section (3.) the words “the contributable income is less than One hundred and thirteen pounds and”.

First Schedule.

5. The First Schedule to the Principal Act is repealed and the following Schedule inserted in its stead:—

“FIRST SCHEDULE.

Sec. 5.

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

(1.) The basic rate of contribution for every £1 of the contributable income shall be Threepence, increasing uniformly by one-eighth of one penny for every £1 by which the contributable income exceeds £100, but the rate shall not in any case exceed One shilling and sixpence.

(2.) The concessional rate of contribution for every £1 of the contributable income shall be the rate which bears the same proportion to the basic rate as the amount by which the contributable income exceeds the rebatable amount bears to—

(a) the contributable income; or

(b) One hundred and eighty pounds,

whichever is the lesser amount, but if the rate so ascertained exceeds the basic rate, the concessional rate of contribution shall be the same as the basic rate.

(3.) The average rate of contribution for every £1 of the contributable income shall be the rate which would be the basic rate if the contributable income of the contributor were equal to his average income.

(4.) The concessional average rate of contribution for every £1 of the contributable income shall be the rate which would be the concessional rate if, in ascertaining the concessional rate in accordance with the provisions of paragraph (2.) of this Schedule—

(a) the average rate were substituted for the basic rate;

(b) the average income were substituted for the contributable income; and

(c) an amount which bears the same proportion to the average income as the rebatable amount bears to the contributable income were substituted for the rebatable amount.”.