

GENERAL RATES OF TAX 1950-51 INCOME YEAR**Individuals:****Total Taxable income:****Tax on Total Taxable Income:**

Not less than £	Not more than £	£ s.d.	
0	100	Nil	+ 1 d for each £
100	150	0 8 4 +	6 d for each £ over 100
150	200	1 13 4 +	11 d for each £ over 150
200	250	3 19 2 +	16 d for each £ over 200
250	300	7 5 10 +	21 d for each £ over 250
300	400	11 13 4 +	26 d for each £ over 300
400	500	22 10 0 +	32 d for each £ over 400
500	600	35 16 8 +	38 d for each £ over 500
600	700	51 13 4 +	44 d for each £ over 600
700	800	70 0 0 +	48 d for each £ over 700
800	900	90 0 0 +	52 d for each £ over 800
900	1,000	111 13 4 +	56 d for each £ over 900
1,000	1,200	135 0 0 +	64 d for each £ over 1000
1,200	1,400	188 6 8 +	72 d for each £ over 1200
1,400	1,600	248 6 8 +	80 d for each £ over 1400
1,600	1,800	315 0 0 +	88 d for each £ over 1600
1,800	2,000	388 6 8 +	96 d for each £ over 1800
2,000	2,400	468 6 8 +	104 d for each £ over 2000
2,400	2,800	641 13 4 +	112 d for each £ over 2400
2,800	3,200	828 6 8 +	120 d for each £ over 2800
3,200	3,600	1028 6 8 +	128 d for each £ over 3200
3,600	4,000	1241 13 4 +	136 d for each £ over 3600
4,000	4,400	1468 6 8 +	144 d for each £ over 4000
4,400	5,000	1708 6 8 +	152 d for each £ over 4400
5,000	6,000	2088 6 8 +	160 d for each £ over 5000
6,000	8,000	2755 0 0 +	168 d for each £ over 6000
8,000	10,000	4155 0 0 +	176 d for each £ over 8000
10,000	over	5621 13 4 +	180 d for each £ over 10000
Tax threshold		£105	

Further tax and contribution in respect of property income:**Total Taxable income:****Further tax and contribution on property income**

Not less than £	Not more than £	£ s.d.	
0	100	Nil	
100	1,000	Nil	+ 8 d for each £
1,000	4,000	30 0 0 +	16 d for each £ over 1000
4,000	6,000	230 0 0 +	8 d for each £ over 4000
6,000	10,000	296 13 4 +	4 d for each £ over 6000
10,000	over	363 6 8 +	(no rate over £10000)

Further tax and contribution is not payable -

where the taxable income from property is £100 or less - irrespective of the amount of the total taxable income; and

where the total taxable income is £400 or less even though the taxable income from property exceeds £100.

Where the taxable income from all sources does not exceed £1000, the further tax and contribution is limited to 1s. in the £1 on the excess of the taxable income over £400.

Dependant Deductions:

Spouse, daughter/housekeeper	£104
Housekeeper	£104
Parent, parent-in-law	£104
Invalid relative	£78

NOTE : If a dependant derives separate net income, the deduction is reduced -

- For spouse or daughter/housekeeper - by £2 for every £1 that separate net income exceeds £52.
- For parent/parent-in-law - by the amount of separate net income.
- For invalid relative - by the amount of pension or government assistance plus £2 for every £1 that other income exceeds £52.

Zone and Overseas Locality Rebates:

Zone A : £120

Zone B : £20

Overseas forces : £120

Notional Child Rebates:

One child under 16, not being a student	£78
Each other child under 16, not being a student	£52
Student child	£78

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses including optical, therapeutical, etc	£100 each taxpayer and dependants
(2) Dental expenses	£20 for each taxpayer and dependant, but included in the £100 for medical expenses
(3) Funeral expenses	£30 each bereavement
(4) Life assurance and superannuation	£200
(5) Education expenses	Nil
(6) Rates and land taxes	No limit
(7) Payments to medical and hospital funds	Included in the £200 limit set for Life Assurance

GENERAL RATES OF TAX 1951-52 INCOME YEAR**Individuals:****Total Taxable income:**

Not less than
£

Not more than
£

Tax on Total Taxable Income:

£ S d

0	100	Nil	+	1 d for each £	
100	150	0	8 4 +	6 d for each £ over	100
150	200	1	13 4 +	11 d for each £ over	150
200	250	3	19 2 +	16 d for each £ over	200
250	300	7	5 10 +	21 d for each £ over	250
300	400	11	13 4 +	26 d for each £ over	300
400	500	22	10 0 +	32 d for each £ over	400
500	600	35	16 8 +	38 d for each £ over	500
600	700	51	13 4 +	44 d for each £ over	600
700	800	70	0 0 +	48 d for each £ over	700
800	900	90	0 0 +	52 d for each £ over	800
900	1,000	111	13 4 +	56 d for each £ over	900
1,000	1,200	135	0 0 +	64 d for each £ over	1000
1,200	1,400	188	6 8 +	72 d for each £ over	1200
1,400	1,600	248	6 8 +	80 d for each £ over	1400
1,600	1,800	315	0 0 +	88 d for each £ over	1600
1,800	2,000	388	6 8 +	96 d for each £ over	1800
2,000	2,400	468	6 8 +	104 d for each £ over	2000
2,400	2,800	641	13 4 +	112 d for each £ over	2400
2,800	3,200	828	6 8 +	120 d for each £ over	2800
3,200	3,600	1028	6 8 +	128 d for each £ over	3200
3,600	4,000	1241	13 4 +	136 d for each £ over	3600
4,000	4,400	1468	6 8 +	144 d for each £ over	4000
4,400	5,000	1708	6 8 +	152 d for each £ over	4400
5,000	6,000	2088	6 8 +	160 d for each £ over	5000
6,000	8,000	2755	0 0 +	168 d for each £ over	6000
8,000	10,000	4155	0 0 +	176 d for each £ over	8000
10,000	over	5621	13 4 +	180 d for each £ over	10000
Tax threshold		£105			

Further tax and contribution in respect of property income:**Total Taxable income:**

Not less than
£

Not more than
£

Further tax and contribution on property income

£ S d

0	100	Nil			
100	1,000	Nil	+	8 d for each £	
1,000	4,000	30	0 0 +	16 d for each £ over	1000
4,000	6,000	230	0 0 +	8 d for each £ over	4000
6,000	10,000	296	13 4 +	4 d for each £ over	6000
10,000	over	363	6 8 +	(no rate over £10000)	

Further tax and contribution is not payable -

where the taxable income from property is £100 or less - irrespective of the amount of the total taxable income; and

where the total taxable income is £400 or less even though the taxable income from property exceeds £100.

Where the taxable income from all sources does not exceed £1000, the further tax and contribution is limited to 1s. in the £1 on the excess of the taxable income over £400.

NOTE : A levy of 10% of tax payable is imposed for this financial year.

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded £234. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds £468. 'Shading-in' provisions limited the tax payable by single aged persons with income from £234 to £248 to 50% of the excess over £234. For aged married couples whose combined taxable income was between £468 and £558 the tax payable was limited to 50% of the excess over £468.

Dependant Deductions:

Spouse, daughter/housekeeper	£104
Housekeeper	£104
Parent, parent-in-law	£104
Invalid relative	£78

NOTE : If a dependant derives separate net income, the deduction is reduced -

- For spouse or daughter/housekeeper - by £2 for every £1 that separate net income exceeds £52.
- For parent/parent-in-law - by the amount of separate net income.
- For invalid relative - by the amount of pension or government assistance plus £2 for every £1 that other income exceeds £52.

Zone and Overseas Locality Rebates:

Zone A : £120

Zone B : £20

Overseas forces : £120

Notional Child Rebates:

One child under 16, not being a student	£78
Each other child under 16, not being a student	£52
Student child	£78

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses including optical, therapeutical, etc	£100 each taxpayer and dependants
(2) Dental expenses	£20 for each taxpayer and dependant, but included in the £100 for medical expenses

(3) Funeral expenses	£30 each bereavement
(4) Life assurance and superannuation	£200
(5) Education expenses	Nil
(6) Rates and land taxes	No limit
(7) Payments to medical and hospital funds	Included in the £200 limit set for Life Assurance

GENERAL RATES OF TAX 1952-53 INCOME YEAR**Individuals:****Total Taxable income:****Tax on Total Taxable Income:**

Not less than	Not more than				
£	£	£	S	d	
0	100	Nil	+	1 d for each £	
100	150	0	8	4 + 6 d for each £ over	100
150	200	1	13	4 + 11 d for each £ over	150
200	250	3	19	2 + 16 d for each £ over	200
250	300	7	5	10 + 21 d for each £ over	250
300	400	11	13	4 + 26 d for each £ over	300
400	500	22	10	0 + 32 d for each £ over	400
500	600	35	16	8 + 38 d for each £ over	500
600	700	51	13	4 + 44 d for each £ over	600
700	800	70	0	0 + 48 d for each £ over	700
800	900	90	0	0 + 52 d for each £ over	800
900	1,000	111	13	4 + 56 d for each £ over	900
1,000	1,200	135	0	0 + 64 d for each £ over	1000
1,200	1,400	188	6	8 + 72 d for each £ over	1200
1,400	1,600	248	6	8 + 80 d for each £ over	1400
1,600	1,800	315	0	0 + 88 d for each £ over	1600
1,800	2,000	388	6	8 + 96 d for each £ over	1800
2,000	2,400	468	6	8 + 104 d for each £ over	2000
2,400	2,800	641	13	4 + 112 d for each £ over	2400
2,800	3,200	828	6	8 + 120 d for each £ over	2800
3,200	3,600	1028	6	8 + 128 d for each £ over	3200
3,600	4,000	1241	13	4 + 136 d for each £ over	3600
4,000	4,400	1468	6	8 + 144 d for each £ over	4000
4,400	5,000	1708	6	8 + 152 d for each £ over	4400
5,000	6,000	2088	6	8 + 160 d for each £ over	5000
6,000	8,000	2755	0	0 + 168 d for each £ over	6000
8,000	10,000	4155	0	0 + 176 d for each £ over	8000
10,000	over	5621	13	4 + 180 d for each £ over	10000
Tax threshold		£105			

Further tax and contribution in respect of property income:**Total Taxable income:****Further tax and contribution on property income**

Not less than	Not more than				
£	£	£	S	d	
0	100	Nil			
100	1,000	Nil	+	8 d for each £	
1,000	4,000	30	0	0 + 16 d for each £ over	1000
4,000	6,000	230	0	0 + 8 d for each £ over	4000
6,000	10,000	296	13	4 + 4 d for each £ over	6000
10,000	over	363	6	8 + (no rate over £10000)	

Further tax and contribution is not payable -

where the taxable income from property is £100 or less - irrespective of the amount of the total taxable income; and

where the total taxable income is £400 or less even though the taxable income from property exceeds £100.

Where the taxable income from all sources does not exceed £1000, the further tax and contribution is limited to 1s. in the £1 on the excess of the taxable income over £400.

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded £254. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds £507. 'Shading-in' provisions limited the tax payable by single aged persons with income from £254 to £272 to 50% of the excess over £254. For aged married couples whose combined taxable income was between £507 and £616 the tax payable was limited to 50% of the excess over £507.

Dependant Deductions:

Spouse, daughter/housekeeper	£104
Housekeeper	£104
Parent, parent-in-law	£104
Invalid relative	£78

NOTE : If a dependant derives separate net income, the deduction is reduced -

- For spouse or daughter/housekeeper - by £2 for every £1 that separate net income exceeds £52.
- For parent/parent-in-law - by the amount of separate net income.
- For invalid relative - by the amount of pension or government assistance plus £2 for every £1 that other income exceeds £52.

Zone and Overseas Locality Rebates:

Zone A : £120

Zone B : £20

Overseas forces : £120

Notional Child Rebates:

One child under 16, not being a student	£78
Each other child under 16, not being a student	£52
Student child	£78

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses including optical, therapeutical, etc	£100 each taxpayer and dependants
(2) Dental expenses	£20 for each taxpayer and dependant, but included in the £100 for medical expenses
(3) Funeral expenses	£30 each bereavement

1952-53

(4) Life assurance and superannuation	£200
(5) Education expenses	£50 where paid to an educational institution
(6) Rates and land taxes	No limit
(7) Payments to medical and hospital funds	Included in the £200 limit set for Life Assurance

GENERAL RATES OF TAX 1953-54 INCOME YEAR**Individuals:****Total Taxable income:**

Not less than
Not more than

£ £

0 100

100 150

150 200

200 250

250 300

300 400

400 500

500 600

600 700

700 800

800 900

900 1,000

1,000 1,200

1,200 1,400

1,400 1,600

1,600 1,800

1,800 2,000

2,000 2,400

2,400 2,800

2,800 3,200

3,200 3,600

3,600 4,000

4,000 4,400

4,400 5,000

5,000 6,000

6,000 8,000

8,000 10,000

10,000 16,000

16,000 over

Tax threshold £105

Tax on Total Taxable Income:

£ S d

Nil + 1 d for each £

0 8 4 + 4 d for each £ over 100

1 5 0 + 9 d for each £ over 150

3 2 6 + 13 d for each £ over 200

5 16 8 + 17 d for each £ over 250

9 7 6 + 22 d for each £ over 300

18 10 10 + 28 d for each £ over 400

30 4 2 + 33 d for each £ over 500

43 19 2 + 38 d for each £ over 600

59 15 10 + 42 d for each £ over 700

77 5 10 + 46 d for each £ over 800

96 9 2 + 50 d for each £ over 900

117 5 10 + 56 d for each £ over 1000

163 19 2 + 64 d for each £ over 1200

217 5 10 + 71 d for each £ over 1400

276 9 2 + 78 d for each £ over 1600

341 9 2 + 85 d for each £ over 1800

412 5 10 + 93 d for each £ over 2000

567 5 10 + 100 d for each £ over 2400

733 19 2 + 107 d for each £ over 2800

912 5 10 + 114 d for each £ over 3200

1101 5 0 + 121 d for each £ over 3600

1303 19 2 + 128 d for each £ over 4000

1217 5 10 + 136 d for each £ over 4400

1857 5 10 + 144 d for each £ over 5000

2457 5 10 + 151 d for each £ over 6000

3715 12 6 + 158 d for each £ over 8000

5032 5 10 + 165 d for each £ over 10000

9157 5 10 + 168 d for each £ over 16000

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded £375. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds £750. 'Shading-in' provisions limited the tax payable by single aged persons with income from £375 to £415 to 45% of the excess over £375. For aged married couples whose combined taxable income was between £750 and £975 the tax payable was limited to 45% of the excess over £750.

Dependant Deductions:

Spouse, daughter/housekeeper £130

Housekeeper £130

Parent, parent-in-law	£130
Invalid relative	£78

NOTE : If a dependant derives separate net income, the deduction is reduced -

- For spouse or daughter/housekeeper - by £2 for every £1 that separate net income exceeds £65.
- For parent/parent-in-law - by the amount of separate net income.
- For invalid relative - by the amount of pension or government assistance plus £2 for every £1 that other income exceeds £52.

Zone and Overseas Locality Rebates:

Zone A : £120

Zone B : £20

Overseas forces : £120

Notional Child Rebates:

One child under 16, not being a student	£78
Each other child under 16, not being a student	£52
Student child	£78

NOTE : If a dependant derives separate net income, the deduction is reduced by £2 for every £1 that separate net income exceeds £52.

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses including optical, therapeutic, etc	£150 each taxpayer and dependants
(2) Dental expenses	£30 for each taxpayer and dependant, but included in the £150 for medical expenses
(3) Funeral expenses	£30 each bereavement
(4) Life assurance and superannuation	£200
(5) Education expenses	£75 each dependant
(6) Rates and land taxes	No limit
(7) Payments to medical and hospital funds	Included in the £200 limit set for Life Assurance

GENERAL RATES OF TAX 1954-55 INCOME YEAR**Individuals:****Total Taxable income:**

Not less than
£

Not more than
£

Tax on Total Taxable Income:

£ S d

Nil	+	1 d for each £	
0	8 4 +	3 d for each £ over	100
1	0 10 +	7 d for each £ over	150
2	10 0 +	11 d for each £ over	200
4	15 10 +	15 d for each £ over	250
7	18 4 +	20 d for each £ over	300
16	5 0 +	26 d for each £ over	400
27	1 8 +	30 d for each £ over	500
39	11 8 +	34 d for each £ over	600
53	15 0 +	38 d for each £ over	700
69	11 8 +	42 d for each £ over	800
87	1 8 +	46 d for each £ over	900
106	5 0 +	52 d for each £ over	1000
149	11 8 +	59 d for each £ over	1200
198	15 0 +	65 d for each £ over	1400
252	18 4 +	71 d for each £ over	1600
312	1 8 +	77 d for each £ over	1800
376	5 0 +	85 d for each £ over	2000
517	18 4 +	92 d for each £ over	2400
671	5 0 +	99 d for each £ over	2800
836	5 0 +	105 d for each £ over	3200
1011	5 0 +	111 d for each £ over	3600
1196	5 0 +	117 d for each £ over	4000
1391	5 0 +	124 d for each £ over	4400
1701	5 0 +	132 d for each £ over	5000
2251	5 0 +	139 d for each £ over	6000
3409	11 8 +	145 d for each £ over	8000
4617	18 4 +	152 d for each £ over	10000
8417	18 4 +	160 d for each £ over	16000

Tax threshold £105

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded £375. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds £750. 'Shading-in' provisions limited the tax payable by single aged persons with income from £375 to £415 to 45% of the excess over £375. For aged married couples whose combined taxable income was between £750 and £975 the tax payable was limited to 45% of the excess over £750.

Dependant Deductions:

Spouse, daughter/housekeeper £130
Housekeeper £130

Parent, parent-in-law	£130
Invalid relative	£78

NOTE : If a dependant derives separate net income, the deduction is reduced -

- For spouse or daughter/housekeeper - by £2 for every £1 that separate net income exceeds £65.
- For parent/parent-in-law - by the amount of separate net income.
- For invalid relative - by the amount of pension or government assistance plus £2 for every £1 that other income exceeds £52.

Zone and Overseas Locality Rebates:

Zone A : £120

Zone B : £20

Overseas forces : £120

Notional Child Rebates:

One child under 16, not being a student	£78
Each other child under 16, not being a student	£52
Student child	£78

NOTE : If a dependant derives separate net income, the deduction is reduced by £2 for every £1 that separate net income exceeds £52.

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses including optical, therapeutic, etc	£150 each taxpayer and dependants
(2) Dental expenses	£30 for each taxpayer and dependant, but included in the £150 for medical expenses
(3) Funeral expenses	£30 each bereavement
(4) Life assurance and superannuation	£200
(5) Education expenses	£75 each dependant
(6) Rates and land taxes	No limit
(7) Payments to medical and hospital funds	Included in the £200 limit set for Life Assurance

GENERAL RATES OF TAX 1955-56 INCOME YEAR

Individuals:

Total Taxable income:

Not less than Not more than

£ £

0 100

100 150

150 200

200 250

250 300

300 400

400 500

500 600

600 700

700 800

800 900

900 1,000

1,000 1,200

1,200 1,400

1,400 1,600

1,600 1,800

1,800 2,000

2,000 2,400

2,400 2,800

2,800 3,200

3,200 3,600

3,600 4,000

4,000 4,400

4,400 5,000

5,000 6,000

6,000 8,000

8,000 10,000

10,000 16,000

16,000 over

Tax threshold £105

Tax on Total Taxable Income:

£ S d

Nil + 1 d for each £

0 8 4 + 3 d for each £ over 100

1 0 10 + 7 d for each £ over 150

2 10 0 + 11 d for each £ over 200

4 15 10 + 15 d for each £ over 250

7 18 4 + 20 d for each £ over 300

16 5 0 + 26 d for each £ over 400

27 1 8 + 30 d for each £ over 500

39 11 8 + 34 d for each £ over 600

53 15 0 + 38 d for each £ over 700

69 11 8 + 42 d for each £ over 800

87 1 8 + 46 d for each £ over 900

106 5 0 + 52 d for each £ over 1000

149 11 8 + 59 d for each £ over 1200

198 15 0 + 65 d for each £ over 1400

252 18 4 + 71 d for each £ over 1600

312 1 8 + 77 d for each £ over 1800

376 5 0 + 85 d for each £ over 2000

517 18 4 + 92 d for each £ over 2400

671 5 0 + 99 d for each £ over 2800

836 5 0 + 105 d for each £ over 3200

1011 5 0 + 111 d for each £ over 3600

1196 5 0 + 117 d for each £ over 4000

1391 5 0 + 124 d for each £ over 4400

1701 5 0 + 132 d for each £ over 5000

2251 5 0 + 139 d for each £ over 6000

3409 11 8 + 145 d for each £ over 8000

4617 18 4 + 152 d for each £ over 10000

8417 18 4 + 160 d for each £ over 16000

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded £390. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds £780. 'Shading-in' provisions limited the tax payable by single aged persons with income from £390 to £434 to 45% of the excess over £390. For aged married couples whose combined taxable income was between £780 and £1030 the tax payable was limited to 45% of the excess over £780.

Dependant Deductions:

Spouse, daughter/housekeeper £130

Housekeeper £130

Parent, parent-in-law	£130
Invalid relative	£78

NOTE : If a dependant derives separate net income, the deduction is reduced -

- For spouse or daughter/housekeeper - by £2 for every £1 that separate net income exceeds £65.
- For parent/parent-in-law - by the amount of separate net income.
- For invalid relative - by the amount of pension or government assistance plus £2 for every £1 that other income exceeds £52.

Zone and Overseas Locality Rebates:

Zone A : £120

Zone B : £20

Overseas forces : £120

Notional Child Rebates:

One child under 16, not being a student	£78
Each other child under 16, not being a student	£52
Student child	£78

NOTE : If a dependant derives separate net income, the deduction is reduced by £2 for every £1 that separate net income exceeds £52.

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses including optical, therapeutic, etc	£150 each taxpayer and dependants
(2) Dental expenses	£30 for each taxpayer and dependant, but included in the £150 for medical expenses
(3) Funeral expenses	£30 each bereavement
(4) Life assurance and superannuation	£200
(5) Education expenses	£75 each dependant
(6) Rates and land taxes	No limit
(7) Payments to medical and hospital funds	Included in the £200 limit set for Life Assurance

GENERAL RATES OF TAX 1956-57 INCOME YEAR

Individuals:

Total Taxable income:

Not less than Not more than

£ £

0 100

100 150

150 200

200 250

250 300

300 400

400 500

500 600

600 700

700 800

800 900

900 1,000

1,000 1,200

1,200 1,400

1,400 1,600

1,600 1,800

1,800 2,000

2,000 2,400

2,400 2,800

2,800 3,200

3,200 3,600

3,600 4,000

4,000 4,400

4,400 5,000

5,000 6,000

6,000 8,000

8,000 10,000

10,000 16,000

16,000 over

Tax threshold £105

Tax on Total Taxable Income:

£ S d

Nil + 1 d for each £

0 8 4 + 3 d for each £ over 100

1 0 10 + 7 d for each £ over 150

2 10 0 + 11 d for each £ over 200

4 15 10 + 15 d for each £ over 250

7 18 4 + 20 d for each £ over 300

16 5 0 + 26 d for each £ over 400

27 1 8 + 30 d for each £ over 500

39 11 8 + 34 d for each £ over 600

53 15 0 + 38 d for each £ over 700

69 11 8 + 42 d for each £ over 800

87 1 8 + 46 d for each £ over 900

106 5 0 + 52 d for each £ over 1000

149 11 8 + 59 d for each £ over 1200

198 15 0 + 65 d for each £ over 1400

252 18 4 + 71 d for each £ over 1600

312 1 8 + 77 d for each £ over 1800

376 5 0 + 85 d for each £ over 2000

517 18 4 + 92 d for each £ over 2400

671 5 0 + 99 d for each £ over 2800

836 5 0 + 105 d for each £ over 3200

1011 5 0 + 111 d for each £ over 3600

1196 5 0 + 117 d for each £ over 4000

1391 5 0 + 124 d for each £ over 4400

1701 5 0 + 132 d for each £ over 5000

2251 5 0 + 139 d for each £ over 6000

3409 11 8 + 145 d for each £ over 8000

4617 18 4 + 152 d for each £ over 10000

8417 18 4 + 160 d for each £ over 16000

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded £390. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds £780. 'Shading-in' provisions limited the tax payable by single aged persons with income from £390 to £434 to 45% of the excess over £390. For aged married couples whose combined taxable income was between £780 and £1030 the tax payable was limited to 45% of the excess over £780.

Dependant Deductions:

Spouse, daughter/housekeeper £130

Housekeeper £130

Parent, parent-in-law	£130
Invalid relative	£78

NOTE : If a dependant derives separate net income, the deduction is reduced -

- For spouse or daughter/housekeeper - by £2 for every £1 that separate net income exceeds £65.
- For parent/parent-in-law - by the amount of separate net income.
- For invalid relative - by the amount of pension or government assistance plus £2 for every £1 that other income exceeds £52.

Zone and Overseas Locality Rebates:

Zone A : £180

Zone B : £30

Overseas forces : £180

NOTE : Zone A extended to include that part of Western Australia north of the 26th parallel of south latitude, the whole of the Northern Territory and that part Queensland west of the 14th meridian of east longitude which was previously Zone B.

Notional Child Rebates:

One child under 16, not being a student	£78
Each other child under 16, not being a student	£52
Student child	£78

NOTE : If a dependant derives separate net income, the deduction is reduced by £2 for every £1 that separate net income exceeds £52.

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses including optical, therapeutical, etc	£150 each taxpayer and dependants
(2) Dental expenses	£30 for each taxpayer and dependant, but included in the £150 for medical expenses
(3) Funeral expenses	£30 each bereavement
(4) Life assurance and superannuation	£300
(5) Education expenses	£100 each dependant
(6) Rates and land taxes	No limit
(7) Payments to medical and hospital funds	No limit

GENERAL RATES OF TAX 1957-58 INCOME YEAR**Individuals:****Total Taxable income:**

Not less than
Not more than

£ £

0 100

100 150

150 200

200 250

250 300

300 400

400 500

500 600

600 700

700 800

800 900

900 1,000

1,000 1,200

1,200 1,400

1,400 1,600

1,600 1,800

1,800 2,000

2,000 2,400

2,400 2,800

2,800 3,200

3,200 3,600

3,600 4,000

4,000 4,400

4,400 5,000

5,000 6,000

6,000 8,000

8,000 10,000

10,000 16,000

16,000 over

Tax threshold £105

Tax on Total Taxable Income:

£ S d

Nil + 1 d for each £

0 8 4 + 3 d for each £ over 100

1 0 10 + 7 d for each £ over 150

2 10 0 + 11 d for each £ over 200

4 15 10 + 15 d for each £ over 250

7 18 4 + 20 d for each £ over 300

16 5 0 + 26 d for each £ over 400

27 1 8 + 30 d for each £ over 500

39 11 8 + 34 d for each £ over 600

53 15 0 + 38 d for each £ over 700

69 11 8 + 42 d for each £ over 800

87 1 8 + 46 d for each £ over 900

106 5 0 + 52 d for each £ over 1000

149 11 8 + 59 d for each £ over 1200

198 15 0 + 65 d for each £ over 1400

252 18 4 + 71 d for each £ over 1600

312 1 8 + 77 d for each £ over 1800

376 5 0 + 85 d for each £ over 2000

517 18 4 + 92 d for each £ over 2400

671 5 0 + 99 d for each £ over 2800

836 5 0 + 105 d for each £ over 3200

1011 5 0 + 111 d for each £ over 3600

1196 5 0 + 117 d for each £ over 4000

1391 5 0 + 124 d for each £ over 4400

1701 5 0 + 132 d for each £ over 5000

2251 5 0 + 139 d for each £ over 6000

3409 11 8 + 145 d for each £ over 8000

4617 18 4 + 152 d for each £ over 10000

8417 18 4 + 160 d for each £ over 16000

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded £410. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds £819. 'Shading-in' provisions limited the tax payable by single aged persons with income from £410 to £460 to 45% of the excess over £410. For aged married couples whose combined taxable income was between £819 and £1106 the tax payable was limited to 45% of the excess over £819.

Dependant Deductions:

Spouse, daughter/housekeeper £143

Housekeeper £143

Parent, parent-in-law	£143
Invalid relative	£91

NOTE : If a dependant derives separate net income, the deduction is reduced -

- For spouse or daughter/housekeeper - by £2 for every £1 that separate net income exceeds £65.
- For parent/parent-in-law - by the amount of separate net income.
- For invalid relative - by the amount of pension or government assistance plus £2 for every £1 that other income exceeds £52.

Zone and Overseas Locality Rebates:

Zone A : £180

Zone B : £30

Overseas forces : £180

Notional Child Rebates:

One child under 16, not being a student	£91
Each other child under 16, not being a student	£65
Student child	£91

NOTE : If a dependant derives separate net income, the deduction is reduced by £2 for every £1 that separate net income exceeds £52.

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses including optical, therapeutic, etc	£150 each taxpayer and dependants
(2) Dental expenses	£30 for each taxpayer and dependant, but included in the £150 for medical expenses
(3) Funeral expenses	£30 each bereavement
(4) Life assurance and superannuation	£300
(5) Education expenses	£100 each dependant
(6) Rates and land taxes	No limit
(7) Payments to medical and hospital funds	No limit

GENERAL RATES OF TAX 1958-59 INCOME YEAR**Individuals:****Total Taxable income:**

Not less than
£

Not more than
£

Tax on Total Taxable Income:

£ S d

0	100	Nil	+	1 d for each £	
100	150	0	8 4 +	3 d for each £ over	100
150	200	1	0 10 +	7 d for each £ over	150
200	250	2	10 0 +	11 d for each £ over	200
250	300	4	15 10 +	15 d for each £ over	250
300	400	7	18 4 +	20 d for each £ over	300
400	500	16	5 0 +	26 d for each £ over	400
500	600	27	1 8 +	30 d for each £ over	500
600	700	39	11 8 +	34 d for each £ over	600
700	800	53	15 0 +	38 d for each £ over	700
800	900	69	11 8 +	42 d for each £ over	800
900	1,000	87	1 8 +	46 d for each £ over	900
1,000	1,200	106	5 0 +	52 d for each £ over	1000
1,200	1,400	149	11 8 +	59 d for each £ over	1200
1,400	1,600	198	15 0 +	65 d for each £ over	1400
1,600	1,800	252	18 4 +	71 d for each £ over	1600
1,800	2,000	312	1 8 +	77 d for each £ over	1800
2,000	2,400	376	5 0 +	85 d for each £ over	2000
2,400	2,800	517	18 4 +	92 d for each £ over	2400
2,800	3,200	671	5 0 +	99 d for each £ over	2800
3,200	3,600	836	5 0 +	105 d for each £ over	3200
3,600	4,000	1011	5 0 +	111 d for each £ over	3600
4,000	4,400	1196	5 0 +	117 d for each £ over	4000
4,400	5,000	1391	5 0 +	124 d for each £ over	4400
5,000	6,000	1701	5 0 +	132 d for each £ over	5000
6,000	8,000	2251	5 0 +	139 d for each £ over	6000
8,000	10,000	3409	11 8 +	145 d for each £ over	8000
10,000	16,000	4617	18 4 +	152 d for each £ over	10000
16,000	over	8417	18 4 +	160 d for each £ over	16000

Tax threshold £105

NOTE : A rebate of tax of an amount equal to 5% of the tax and social services contribution is allowed to all taxpayers.

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded £410. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds £819. 'Shading-in' provisions limited the tax payable by single aged persons with income from £410 to £460 to 45% of the excess over £410. For aged married couples whose combined taxable income was between £819 and £1106 the tax payable was limited to 45% of the excess over £819.

Dependant Deductions:

Spouse, daughter/housekeeper	£143
Housekeeper	£143
Parent, parent-in-law	£143
Invalid relative	£91

NOTE : If a dependant derives separate net income, the deduction is reduced -

- For spouse or daughter/housekeeper - by £2 for every £1 that separate net income exceeds £65.
- For parent/parent-in-law - by the amount of separate net income.
- For invalid relative - by the amount of pension or government assistance plus £2 for every £1 that other income exceeds £52.

Zone and Overseas Locality Rebates:

Zone A	£270 plus 50 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents
Zone B	£45 plus 1/12 of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Overseas forces : Same as Zone A

Notional Child Rebates:

One child under 16, not being a student	£91
Each other child under 16, not being a student	£65
Student child	£91

NOTE : If a dependant derives separate net income, the deduction is reduced by £2 for every £1 that separate net income exceeds £52.

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses including optical, therapeutical, etc	£150 each taxpayer and dependants
(2) Dental expenses	£30 for each taxpayer and dependant, but included in the £150 for medical expenses
(3) Funeral expenses	£30 each bereavement
(4) Life assurance and superannuation	£300
(5) Education expenses	£100 each dependant
(6) Rates and land taxes	No limit
(7) Payments to medical and hospital funds	No limit

GENERAL RATES OF TAX 1959-60 INCOME YEAR

Individuals:

Total Taxable income:

Tax on Total Taxable Income:

Not less than £	Not more than £	£	S	d	
0	100	Nil	+	1 d for each £	
100	150	0	8	4 + 3 d for each £ over	100
150	200	1	0	10 + 7 d for each £ over	150
200	250	2	10	0 + 11 d for each £ over	200
250	300	4	15	10 + 15 d for each £ over	250
300	400	7	18	4 + 20 d for each £ over	300
400	500	16	5	0 + 26 d for each £ over	400
500	600	27	1	8 + 30 d for each £ over	500
600	700	39	11	8 + 34 d for each £ over	600
700	800	53	15	0 + 38 d for each £ over	700
800	900	69	11	8 + 42 d for each £ over	800
900	1,000	87	1	8 + 46 d for each £ over	900
1,000	1,200	106	5	0 + 52 d for each £ over	1000
1,200	1,400	149	11	8 + 59 d for each £ over	1200
1,400	1,600	198	15	0 + 65 d for each £ over	1400
1,600	1,800	252	18	4 + 71 d for each £ over	1600
1,800	2,000	312	1	8 + 77 d for each £ over	1800
2,000	2,400	376	5	0 + 85 d for each £ over	2000
2,400	2,800	517	18	4 + 92 d for each £ over	2400
2,800	3,200	671	5	0 + 99 d for each £ over	2800
3,200	3,600	836	5	0 + 105 d for each £ over	3200
3,600	4,000	1011	5	0 + 111 d for each £ over	3600
4,000	4,400	1196	5	0 + 117 d for each £ over	4000
4,400	5,000	1391	5	0 + 124 d for each £ over	4400
5,000	6,000	1701	5	0 + 132 d for each £ over	5000
6,000	8,000	2251	5	0 + 139 d for each £ over	6000
8,000	10,000	3409	11	8 + 145 d for each £ over	8000
10,000	16,000	4617	18	4 + 152 d for each £ over	10000
16,000	over	8417	18	4 + 160 d for each £ over	16000
Tax threshold		£105			

NOTE : A rebate of tax of an amount equal to 5% of the tax and social services contribution is allowed to all taxpayers.

Age Allowance:

Persons of pensionable age ie. men over 65 years and women over 60 years who were residents of Australia for the whole of the year of income are not required to pay tax unless their taxable income exceeded £429. For a taxpayer who contributes to the support of his/her spouse (where both fulfil the requirement of residence) no tax is payable unless the combined taxable income exceeds £858. 'Shading-in' provisions limited the tax payable by single aged persons with income from £429 to £485 to 45% of the excess over £429. For aged married couples whose combined taxable income was between £858 and £1181 the tax payable was limited to 45% of the excess over £858.

Dependant Deductions:

Spouse, daughter/housekeeper	£143
Housekeeper	£143
Parent, parent-in-law	£143
Invalid relative	£91

NOTE : If a dependant derives separate net income, the deduction is reduced -

- For spouse or daughter/housekeeper - by £2 for every £1 that separate net income exceeds £65.
- For parent/parent-in-law - by the amount of separate net income.
- For invalid relative - by the amount of pension or government assistance plus £2 for every £1 that other income exceeds £52.

Zone and Overseas Locality Rebates:

Zone A £270 plus 50 percent of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Zone B £45 plus 1/12 of rebates for dependants (including notional rebates for dependant children and students), housekeeper and sole parents

Overseas forces : Same as Zone A

Notional Child Rebates:

One child under 16, not being a student	£91
Each other child under 16, not being a student	£65
Student child	£91

NOTE : If a dependant derives separate net income, the deduction is reduced by £2 for every £1 that separate net income exceeds £52.

General Concessional Deductions:

	<u>Limits</u>
(1) Medical expenses including optical, therapeutical, etc *.	£150 each taxpayer and dependants
(2) Dental expenses *	£30 for each taxpayer and dependant, but included in the £150 for medical expenses
(3) Funeral expenses	£30 each bereavement
(4) Life assurance and superannuation	£400
(5) Education expenses	£100 each dependant
(6) Rates and land taxes	No limit
(7) Payments to medical and hospital funds	No limit

* The above limit does not apply to medical expenses incurred by a taxpayer who has attained the age of 65 years where the expenses are in respect of himself or his spouse, provided she has also attained the age of 65 years.