

No. 39 of 1992.

Income Tax (Salary or Wages Tax) (Rates) (Amendment) Act 1992.

Certified on : 30-12-92

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1993.

Income Tax (Salary or Wages Tax) (Rates) (Amendment) Act 1993.

ARRANGEMENT OF SECTIONS.

1. Imposition of Tax (Amendment of Section 1).
2. Repeal and replacement of Schedule 1.

" S C H E D U L E 2 .

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1992.

AN ACT

entitled

Income Tax (Salary or Wages Tax) (Rates) (Amendment) Act 1992,

Being an Act to amend the *Income Tax (Salary or Wages Tax) (Rates) (Amendment) Act 1979,*

MADE by the National Parliament to come into operation on 1 January 1993.

1. IMPOSITION OF TAX (AMENDMENT OF SECTION 1).

Section 1 of the Principal Act is amended -

- (a) by repealing Subsection (2) and replacing it with the following:-

"(2) The rate of salary or wages tax payable by a person on that part of his income that consists of -

- (a) a payment of an amount specified in Section 46B(2) and (2A) of the *Income Tax Act 1959*; or
- (b) a payment of gratuity in accordance with Section 65C(2) of the *Income Tax Act 1959*; or
- (c) subject to Section 65CA(2) of the *Income Tax Act 1959* a payment of gratuity in accordance with Section 65CA(1) or 65CD(1) of the *Income Tax Act 1959*,

is 2% of that payment."; and

- (b) by adding the following new subsection:-

"(3) The rate of salary or wages tax payable by a person on that part of his income that consists of an amount by which an allowance or benefit exceeds any of the amounts specified in Section 65E(1)(d) to (j) (inclusive) of the *Income Tax Act 1959* is 28%."

2. REPEAL AND REPLACEMENT OF SCHEDULE 1.

Schedule 1 to the Principal Act is repealed and is replaced with the following:-

Income Tax (Salary or Wages Tax) (Rates) (Amendment)

" S C H E D U L E 1 .

Notes:

1. The rates of salary or wages tax for each part of a resident employee's salary or wages specified in Column 4 of Table A or Table B opposite the amount of salary or wages specified in Column 1 or Column 3 of Table C is subject to the number of dependants as per the declaration lodged by the taxpayer.
2. The rates of salary or wages tax for each part of a non-resident employee's salary or wages specified in Column 2 of Table A or Table C is opposite the amount of salary or wages specified in Column 1 of Table A and Table B or Column 1 of Table C.
3. Where 2 persons contribute to the maintenance of a dependant being a child less than 16 years of age, or student child in terms of Division III.18A of the *Income Tax Act* 1959, the rate of salary or wages tax for each part of an employee's salary or wages tax specified in Column 4 of Table A or Column 3 of Table C is subject to that proportion of the reduction in salary or wages tax by reference to the number of dependants, per the declaration lodged by the taxpayer, as in the circumstances.
4. Where no declaration is lodged by the taxpayer the amount of salary or wages tax to be deducted is the amount set out in Column 3 of Table A or Table B opposite the amount of salary or wages specified in Column 1, or Column 2, of Table C.

TABLE A

Where an employee's salary is less than K123 per Fortnight

| COLUMN 1 SALARY PER FORTNIGHT | | COLUMN 2 NON RESIDENT TAX PAYERS | COLUMN 3 WHERE NO DECLARATION IS LODGED | COLUMN 4 WHERE A DECLARATION IS LODGED |
|-------------------------------------|------------------|--|--|---|
| EXCEEDING | NOT EXCEEDING | | | |
| 0 | 1 | 0.15 | 0.28 | 0.00 |
| 1 | 3 | 0.45 | 0.84 | 0.00 |
| 3 | 5 | 0.75 | 1.40 | 0.00 |
| 5 | 7 | 1.05 | 1.96 | 0.00 |
| 7 | 9 | 1.35 | 2.52 | 0.00 |
| 9 | 11 | 1.65 | 3.08 | 0.00 |
| 11 | 13 | 1.95 | 3.64 | 0.00 |
| 13 | 15 | 2.25 | 4.20 | 0.00 |
| 15 | 17 | 2.55 | 4.76 | 0.00 |
| 17 | 19 | 2.85 | 5.32 | 0.00 |
| 19 | 21 | 3.15 | 5.88 | 0.00 |
| 21 | 23 | 3.45 | 6.44 | 0.00 |
| 23 | 25 | 3.75 | 7.00 | 0.00 |
| 25 | 27 | 4.05 | 7.56 | 0.00 |
| 27 | 29 | 4.35 | 8.12 | 0.00 |
| 29 | 31 | 4.65 | 8.68 | 0.00 |
| 31 | 33 | 4.95 | 9.24 | 0.00 |
| 33 | 35 | 5.25 | 9.80 | 0.00 |
| 35 | 37 | 5.55 | 10.36 | 0.00 |
| 37 | 39 | 5.85 | 10.92 | 0.00 |
| 39 | 41 | 6.15 | 11.48 | 0.00 |
| 41 | 43 | 6.45 | 12.04 | 0.00 |
| 43 | 45 | 6.75 | 12.60 | 0.00 |
| 45 | 47 | 7.05 | 13.16 | 0.00 |
| 47 | 49 | 7.35 | 13.72 | 0.00 |
| 49 | 51 | 7.65 | 14.28 | 0.00 |
| 51 | 53 | 7.95 | 14.84 | 0.00 |
| 53 | 55 | 8.25 | 15.40 | 0.00 |
| 55 | 57 | 8.55 | 15.96 | 0.00 |
| 57 | 59 | 8.85 | 16.52 | 0.00 |
| 59 | 61 | 9.15 | 17.08 | 0.00 |
| 61 | 63 | 9.45 | 17.64 | 0.00 |
| 63 | 65 | 9.75 | 18.20 | 0.00 |
| 65 | 67 | 10.05 | 18.76 | 0.00 |
| 67 | 69 | 10.35 | 19.32 | 0.00 |
| 69 | 71 | 10.65 | 19.88 | 0.00 |
| 71 | 73 | 10.95 | 20.44 | 0.00 |
| 73 | 75 | 11.25 | 21.00 | 0.00 |
| 75 | 77 | 11.55 | 21.56 | 0.00 |
| 77 | 79 | 11.95 | 22.12 | 0.00 |
| 79 | 81 | 12.35 | 22.68 | 0.00 |
| 81 | 83 | 12.75 | 23.24 | 0.00 |
| 83 | 85 | 13.15 | 23.80 | 0.00 |
| 85 | 87 | 13.55 | 24.36 | 0.00 |
| 87 | 89 | 13.95 | 24.92 | 0.00 |
| 89 | 91 | 14.35 | 25.48 | 0.00 |
| 91 | 93 | 14.75 | 26.04 | 0.00 |
| 93 | 95 | 15.15 | 26.60 | 0.00 |
| 95 | 97 | 15.55 | 27.16 | 0.00 |
| 97 | 99 | 15.95 | 27.72 | 0.00 |
| 99 | 101 | 16.35 | 28.28 | 0.00 |

| COLUMN 1 SALARY PER FORTNIGHT | | COLUMN 2 NON RESIDENT TAX PAYERS | COLUMN 3 WHERE NO DECLARATION IS LODGED | COLUMN 4 WHERE A DECLARATION IS LODGED |
|-------------------------------------|------------------|--|--|---|
| EXCEEDING | NOT EXCEEDING | | | |
| 101 | 103 | 16.75 | 28.84 | 0.00 |
| 103 | 105 | 17.15 | 29.40 | 0.00 |
| 105 | 107 | 17.55 | 29.96 | 0.00 |
| 107 | 109 | 17.95 | 30.52 | 0.00 |
| 109 | 111 | 18.35 | 31.08 | 0.00 |
| 111 | 113 | 18.75 | 31.64 | 0.00 |
| 113 | 115 | 19.15 | 32.20 | 0.00 |
| 115 | 117 | 19.55 | 32.76 | 0.00 |
| 117 | 119 | 19.95 | 33.32 | 0.00 |
| 119 | 121 | 20.35 | 33.88 | 0.00 |
| 121 | 123 | 20.75 | 34.44 | 0.00 |

TABLE B

Where an Employee's Salary or Wages Exceeds K123 but is less than K650 per Fortnight

| COLUMN 1 | | COLUMN 2 | COLUMN 3 | COLUMN 4 | | | | |
|----------------------|---------------|----------|----------|------------------------|--------------------------------|--|-------|------|
| SALARY PER FORTNIGHT | | | | NON RESIDENT TAXPAYERS | WHERE NO DECLARATION IS LODGED | WHERE A DECLARATION IS LODGED NUMBER OF DEPENDANTS | | |
| EXCEEDING | NOT EXCEEDING | | | | | NONE | 1 | 2 |
| | | | | (i) | (ii) | (iii) | (iv) | (v) |
| 123 | 125 | 21.15 | 35.00 | 0.29 | 0.00 | 0.00 | 0.00 | 0.00 |
| 125 | 127 | 21.55 | 35.56 | 0.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 127 | 129 | 21.95 | 36.12 | 0.89 | 0.00 | 0.00 | 0.00 | 0.00 |
| 129 | 131 | 22.35 | 36.68 | 1.19 | 0.00 | 0.00 | 0.00 | 0.00 |
| 131 | 133 | 22.75 | 37.24 | 1.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| 133 | 135 | 23.15 | 37.80 | 1.79 | 0.06 | 0.00 | 0.00 | 0.00 |
| 135 | 137 | 23.55 | 38.36 | 2.09 | 0.36 | 0.00 | 0.00 | 0.00 |
| 137 | 139 | 23.95 | 38.92 | 2.39 | 0.66 | 0.00 | 0.00 | 0.00 |
| 139 | 141 | 24.35 | 39.48 | 2.69 | 0.96 | 0.00 | 0.00 | 0.00 |
| 141 | 143 | 24.75 | 40.04 | 2.99 | 1.26 | 0.10 | 0.00 | 0.00 |
| 143 | 145 | 25.15 | 40.60 | 3.29 | 1.56 | 0.40 | 0.00 | 0.00 |
| 145 | 147 | 25.55 | 41.16 | 3.59 | 1.86 | 0.70 | 0.00 | 0.00 |
| 147 | 149 | 25.95 | 41.72 | 3.89 | 2.16 | 1.00 | 0.00 | 0.00 |
| 149 | 151 | 26.35 | 42.28 | 4.19 | 2.46 | 1.30 | 0.15 | 0.00 |
| 151 | 153 | 26.75 | 42.84 | 4.49 | 2.76 | 1.60 | 0.45 | 0.00 |
| 153 | 155 | 27.15 | 43.40 | 4.79 | 3.06 | 1.90 | 0.75 | 0.00 |
| 155 | 157 | 27.55 | 43.96 | 5.09 | 3.36 | 2.20 | 1.05 | 0.00 |
| 157 | 159 | 27.95 | 44.52 | 5.39 | 3.66 | 2.50 | 1.35 | 0.20 |
| 159 | 161 | 28.35 | 45.08 | 5.69 | 3.96 | 2.80 | 1.65 | 0.50 |
| 161 | 163 | 28.75 | 45.64 | 5.99 | 4.26 | 3.10 | 1.95 | 0.80 |
| 163 | 165 | 29.15 | 46.20 | 6.29 | 4.56 | 3.40 | 2.25 | 1.10 |
| 165 | 167 | 29.55 | 46.76 | 6.59 | 4.86 | 3.70 | 2.55 | 1.40 |
| 167 | 169 | 29.95 | 47.32 | 6.89 | 5.16 | 4.00 | 2.85 | 1.70 |
| 169 | 171 | 30.35 | 47.88 | 7.19 | 5.46 | 4.30 | 3.15 | 2.00 |
| 171 | 173 | 30.75 | 48.44 | 7.49 | 5.76 | 4.60 | 3.45 | 2.30 |
| 173 | 175 | 31.15 | 49.00 | 7.79 | 6.06 | 4.90 | 3.75 | 2.60 |
| 175 | 177 | 31.55 | 49.56 | 8.09 | 6.36 | 5.20 | 4.05 | 2.90 |
| 177 | 179 | 31.95 | 50.12 | 8.39 | 6.66 | 5.50 | 4.35 | 3.20 |
| 179 | 181 | 32.35 | 50.68 | 8.69 | 6.96 | 5.80 | 4.65 | 3.50 |
| 181 | 183 | 32.75 | 51.24 | 8.99 | 7.26 | 6.10 | 4.95 | 3.80 |
| 183 | 185 | 33.15 | 51.80 | 9.29 | 7.56 | 6.40 | 5.25 | 4.10 |
| 185 | 187 | 33.55 | 52.36 | 9.59 | 7.86 | 6.70 | 5.55 | 4.40 |
| 187 | 189 | 33.95 | 52.92 | 9.89 | 8.16 | 7.00 | 5.85 | 4.70 |
| 189 | 191 | 34.35 | 53.48 | 10.19 | 8.46 | 7.30 | 6.15 | 5.00 |
| 191 | 193 | 34.75 | 54.04 | 10.49 | 8.76 | 7.60 | 6.45 | 5.30 |
| 193 | 195 | 35.15 | 54.60 | 10.79 | 9.06 | 7.90 | 6.75 | 5.60 |
| 195 | 197 | 35.55 | 55.16 | 11.09 | 9.36 | 8.20 | 7.05 | 5.90 |
| 197 | 199 | 35.95 | 55.72 | 11.39 | 9.66 | 8.50 | 7.35 | 6.20 |
| 199 | 201 | 36.35 | 56.28 | 11.74 | 9.98 | 8.80 | 7.63 | 6.46 |
| 201 | 203 | 36.75 | 56.84 | 12.14 | 10.32 | 9.10 | 7.89 | 6.68 |
| 203 | 205 | 37.15 | 57.40 | 12.54 | 10.66 | 9.40 | 8.15 | 6.90 |
| 205 | 207 | 37.55 | 57.96 | 12.94 | 11.00 | 9.70 | 8.41 | 7.12 |
| 207 | 209 | 37.95 | 58.52 | 13.34 | 11.34 | 10.00 | 8.67 | 7.34 |
| 209 | 211 | 38.35 | 59.08 | 13.74 | 11.68 | 10.30 | 8.93 | 7.56 |
| 211 | 213 | 38.75 | 59.64 | 14.14 | 12.02 | 10.60 | 9.19 | 7.78 |
| 213 | 215 | 39.15 | 60.20 | 14.54 | 12.36 | 10.90 | 9.45 | 8.00 |
| 215 | 217 | 39.55 | 60.76 | 14.94 | 12.70 | 11.20 | 9.71 | 8.22 |
| 217 | 219 | 39.95 | 61.32 | 15.34 | 13.04 | 11.50 | 9.97 | 8.44 |
| 219 | 221 | 40.35 | 61.88 | 15.74 | 13.38 | 11.80 | 10.23 | 8.66 |
| 221 | 223 | 40.75 | 62.44 | 16.14 | 13.72 | 12.10 | 10.49 | 8.88 |

| COLUMN 1 | | COLUMN 2 NON RESIDENT TAXPAYERS | COLUMN 3 WHERE NO DECLARATION IS LODGED | COLUMN 4 WHERE A DECLARATION IS LODGED NUMBER OF DEPENDANTS | | | | |
|-------------------------|------------------|--|--|---|-------|-------|-------|--------------|
| SALARY PER FORTNIGHT | | | | NONE | 1 | 2 | 3 | 4 OR MORE |
| EXCEEDING | NOT EXCEEDING | | | (i) | (ii) | (iii) | (iv) | (v) |
| 223 | 225 | 41.15 | 63.00 | 16.54 | 14.06 | 12.40 | 10.75 | 9.10 |
| 225 | 227 | 41.55 | 63.56 | 16.94 | 14.40 | 12.70 | 11.01 | 9.32 |
| 227 | 229 | 41.95 | 64.12 | 17.34 | 14.74 | 13.00 | 11.27 | 9.54 |
| 229 | 231 | 42.35 | 64.68 | 17.74 | 15.08 | 13.30 | 11.53 | 9.76 |
| 231 | 233 | 42.75 | 65.24 | 18.14 | 15.42 | 13.60 | 11.79 | 9.98 |
| 233 | 235 | 43.15 | 65.80 | 18.54 | 15.76 | 13.90 | 12.05 | 10.20 |
| 235 | 237 | 43.55 | 66.36 | 18.94 | 16.10 | 14.20 | 12.31 | 10.42 |
| 237 | 239 | 43.95 | 66.92 | 19.34 | 16.44 | 14.50 | 12.57 | 10.64 |
| 239 | 241 | 44.35 | 67.48 | 19.74 | 16.78 | 14.80 | 12.83 | 10.86 |
| 241 | 243 | 44.75 | 68.04 | 20.14 | 17.12 | 15.10 | 13.09 | 11.08 |
| 243 | 245 | 45.15 | 68.60 | 20.54 | 17.46 | 15.40 | 13.35 | 11.30 |
| 245 | 247 | 45.55 | 69.16 | 20.94 | 17.80 | 15.70 | 13.61 | 11.52 |
| 247 | 249 | 45.95 | 69.72 | 21.34 | 18.14 | 16.00 | 13.87 | 11.74 |
| 249 | 251 | 46.35 | 70.28 | 21.74 | 18.48 | 16.30 | 14.13 | 11.96 |
| 251 | 253 | 46.75 | 70.84 | 22.14 | 18.82 | 16.60 | 14.39 | 12.18 |
| 253 | 255 | 47.15 | 71.40 | 22.54 | 19.16 | 16.90 | 14.65 | 12.40 |
| 255 | 257 | 47.55 | 71.96 | 22.94 | 19.50 | 17.20 | 14.91 | 12.62 |
| 257 | 259 | 47.95 | 72.52 | 23.34 | 19.84 | 17.50 | 15.17 | 12.84 |
| 259 | 261 | 48.35 | 73.08 | 23.74 | 20.18 | 17.80 | 15.43 | 13.06 |
| 261 | 263 | 48.75 | 73.64 | 24.14 | 20.52 | 18.10 | 15.69 | 13.28 |
| 263 | 265 | 49.15 | 74.20 | 24.54 | 20.86 | 18.40 | 15.95 | 13.50 |
| 265 | 267 | 49.55 | 74.76 | 24.94 | 21.20 | 18.70 | 16.21 | 13.72 |
| 267 | 269 | 49.95 | 75.32 | 25.34 | 21.54 | 19.00 | 16.47 | 13.94 |
| 269 | 271 | 50.50 | 75.88 | 25.74 | 21.88 | 19.30 | 16.73 | 14.16 |
| 271 | 273 | 51.06 | 76.44 | 26.14 | 22.22 | 19.60 | 16.99 | 14.38 |
| 273 | 275 | 51.62 | 77.00 | 26.54 | 22.56 | 19.90 | 17.25 | 14.60 |
| 275 | 277 | 52.18 | 77.56 | 26.94 | 22.90 | 20.20 | 17.51 | 14.82 |
| 277 | 279 | 52.74 | 78.12 | 27.34 | 23.24 | 20.50 | 17.77 | 15.04 |
| 279 | 281 | 53.30 | 78.68 | 27.74 | 23.58 | 20.80 | 18.03 | 15.26 |
| 281 | 283 | 53.86 | 79.24 | 28.14 | 23.92 | 21.10 | 18.29 | 15.48 |
| 283 | 285 | 54.42 | 79.80 | 28.54 | 24.26 | 21.40 | 18.55 | 15.70 |
| 285 | 287 | 54.98 | 80.36 | 28.94 | 24.60 | 21.70 | 18.81 | 15.92 |
| 287 | 289 | 55.54 | 80.92 | 29.34 | 24.94 | 22.00 | 19.07 | 16.14 |
| 289 | 291 | 56.10 | 81.48 | 29.74 | 25.28 | 22.30 | 19.33 | 16.36 |
| 291 | 293 | 56.66 | 82.04 | 30.14 | 25.62 | 22.60 | 19.59 | 16.58 |
| 293 | 295 | 57.22 | 82.60 | 30.54 | 25.96 | 22.90 | 19.85 | 16.80 |
| 295 | 297 | 57.78 | 83.16 | 30.94 | 26.30 | 23.20 | 20.11 | 17.02 |
| 297 | 299 | 58.34 | 83.72 | 31.34 | 26.64 | 23.50 | 20.37 | 17.24 |
| 299 | 301 | 58.90 | 84.28 | 31.74 | 26.98 | 23.80 | 20.63 | 17.46 |
| 301 | 303 | 59.46 | 84.84 | 32.14 | 27.32 | 24.10 | 20.89 | 17.68 |
| 303 | 305 | 60.02 | 85.40 | 32.54 | 27.66 | 24.40 | 21.15 | 17.90 |
| 305 | 307 | 60.58 | 85.96 | 32.94 | 28.00 | 24.70 | 21.41 | 18.12 |
| 307 | 309 | 61.14 | 86.52 | 33.34 | 28.34 | 25.00 | 21.67 | 18.34 |
| 309 | 311 | 61.70 | 87.08 | 33.74 | 28.68 | 25.30 | 21.93 | 18.56 |
| 311 | 313 | 62.26 | 87.64 | 34.14 | 29.02 | 25.60 | 22.19 | 18.78 |
| 313 | 315 | 62.82 | 88.20 | 34.54 | 29.36 | 25.90 | 22.45 | 19.00 |
| 315 | 317 | 63.38 | 88.76 | 34.94 | 29.70 | 26.20 | 22.71 | 19.22 |
| 317 | 319 | 63.94 | 89.32 | 35.34 | 30.04 | 26.50 | 22.97 | 19.44 |
| 319 | 321 | 64.50 | 89.88 | 35.74 | 30.38 | 26.80 | 23.23 | 19.66 |
| 321 | 323 | 65.06 | 90.44 | 36.14 | 30.72 | 27.10 | 23.49 | 19.88 |
| 323 | 325 | 65.62 | 91.00 | 36.54 | 31.06 | 27.40 | 23.75 | 20.10 |
| 325 | 327 | 66.18 | 91.56 | 36.94 | 31.40 | 27.70 | 24.01 | 20.32 |
| 327 | 329 | 66.74 | 92.12 | 37.34 | 31.74 | 28.00 | 24.27 | 20.54 |
| 329 | 331 | 67.30 | 92.68 | 37.74 | 32.08 | 28.30 | 24.53 | 20.76 |
| 331 | 333 | 67.86 | 93.24 | 38.14 | 32.42 | 28.60 | 24.79 | 20.98 |

| COLUMN 1 | | COLUMN 2 | COLUMN 3 | COLUMN 4 | | | | |
|----------------------|---------------|----------|----------|------------------------|--------------------------------|---|-------|-----------|
| SALARY PER FORTNIGHT | | | | NON RESIDENT TAXPAYERS | WHERE NO DECLARATION IS LODGED | WHERE A DECLARATION IS LODGED NUMBER OF DEPENDANTS | | |
| EXCEEDING | NOT EXCEEDING | | | NONE | 1 | 2 | 3 | 4 OR MORE |
| | | | | (i) | (ii) | (iii) | (iv) | (v) |
| 333 | 335 | 68.42 | 93.80 | 38.54 | 32.76 | 28.90 | 25.05 | 21.20 |
| 335 | 337 | 68.98 | 94.36 | 38.94 | 33.10 | 29.20 | 25.31 | 21.42 |
| 337 | 339 | 69.54 | 94.92 | 39.34 | 33.44 | 29.50 | 25.57 | 21.64 |
| 339 | 341 | 70.10 | 95.48 | 39.74 | 33.78 | 29.80 | 25.83 | 21.86 |
| 341 | 343 | 70.66 | 96.04 | 40.14 | 34.12 | 30.10 | 26.09 | 22.08 |
| 343 | 345 | 71.22 | 96.60 | 40.54 | 34.46 | 30.40 | 26.35 | 22.30 |
| 345 | 347 | 71.78 | 97.16 | 40.94 | 34.80 | 30.70 | 26.61 | 22.52 |
| 347 | 349 | 72.34 | 97.72 | 41.34 | 35.14 | 31.00 | 26.87 | 22.74 |
| 349 | 351 | 72.90 | 98.28 | 41.74 | 35.48 | 31.30 | 27.13 | 22.96 |
| 351 | 353 | 73.46 | 98.84 | 42.14 | 35.82 | 31.60 | 27.39 | 23.18 |
| 353 | 355 | 74.02 | 99.40 | 42.54 | 36.16 | 31.90 | 27.65 | 23.40 |
| 355 | 357 | 74.58 | 99.96 | 42.94 | 36.50 | 32.20 | 27.91 | 23.62 |
| 357 | 359 | 75.14 | 100.52 | 43.34 | 36.84 | 32.50 | 28.17 | 23.84 |
| 359 | 361 | 75.70 | 101.08 | 43.74 | 37.18 | 32.80 | 28.43 | 24.06 |
| 361 | 363 | 76.26 | 101.64 | 44.14 | 37.52 | 33.10 | 28.69 | 24.28 |
| 363 | 365 | 76.82 | 102.20 | 44.54 | 37.86 | 33.40 | 28.95 | 24.50 |
| 365 | 367 | 77.38 | 102.76 | 44.94 | 38.20 | 33.70 | 29.21 | 24.72 |
| 367 | 369 | 77.94 | 103.32 | 45.34 | 38.54 | 34.00 | 29.47 | 24.94 |
| 369 | 371 | 78.50 | 103.88 | 45.74 | 38.88 | 34.30 | 29.73 | 25.16 |
| 371 | 373 | 79.06 | 104.44 | 46.14 | 39.22 | 34.60 | 29.99 | 25.38 |
| 373 | 375 | 79.62 | 105.00 | 46.54 | 39.56 | 34.90 | 30.25 | 25.60 |
| 375 | 377 | 80.18 | 105.56 | 46.94 | 39.90 | 35.20 | 30.51 | 25.82 |
| 377 | 379 | 80.74 | 106.12 | 47.34 | 40.24 | 35.50 | 30.77 | 26.04 |
| 379 | 381 | 81.30 | 106.68 | 47.74 | 40.58 | 35.80 | 31.03 | 26.26 |
| 381 | 383 | 81.86 | 107.24 | 48.14 | 40.92 | 36.10 | 31.29 | 26.48 |
| 383 | 385 | 82.42 | 107.80 | 48.54 | 41.26 | 36.40 | 31.55 | 26.70 |
| 385 | 387 | 82.98 | 108.36 | 48.94 | 41.60 | 36.70 | 31.81 | 26.92 |
| 387 | 389 | 83.54 | 108.92 | 49.34 | 41.94 | 37.00 | 32.07 | 27.14 |
| 389 | 391 | 84.10 | 109.48 | 49.74 | 42.28 | 37.30 | 32.33 | 27.36 |
| 391 | 393 | 84.66 | 110.04 | 50.19 | 42.66 | 37.65 | 32.63 | 27.61 |
| 393 | 395 | 85.22 | 110.60 | 50.75 | 43.14 | 38.07 | 32.99 | 27.91 |
| 395 | 397 | 85.78 | 111.16 | 51.31 | 43.62 | 38.49 | 33.35 | 28.22 |
| 397 | 399 | 86.34 | 111.72 | 51.87 | 44.09 | 38.91 | 33.72 | 28.53 |
| 399 | 401 | 86.90 | 112.28 | 52.43 | 44.57 | 39.33 | 34.08 | 28.84 |
| 401 | 403 | 87.46 | 112.84 | 52.99 | 45.04 | 39.75 | 34.45 | 29.15 |
| 403 | 405 | 88.02 | 113.40 | 53.55 | 45.52 | 40.17 | 34.81 | 29.45 |
| 405 | 407 | 88.58 | 113.96 | 54.11 | 46.00 | 40.59 | 35.17 | 29.76 |
| 407 | 409 | 89.14 | 114.52 | 54.67 | 46.47 | 41.01 | 35.54 | 30.07 |
| 409 | 411 | 89.70 | 115.08 | 55.23 | 46.95 | 41.43 | 35.90 | 30.38 |
| 411 | 413 | 90.26 | 115.64 | 55.79 | 47.42 | 41.85 | 36.27 | 30.69 |
| 413 | 415 | 90.82 | 116.20 | 56.35 | 47.90 | 42.27 | 36.63 | 30.99 |
| 415 | 417 | 91.38 | 116.76 | 56.91 | 48.38 | 42.69 | 36.99 | 31.30 |
| 417 | 419 | 91.94 | 117.32 | 57.47 | 48.85 | 43.11 | 37.36 | 31.61 |
| 419 | 421 | 92.50 | 117.88 | 58.03 | 49.33 | 43.53 | 37.72 | 31.92 |
| 421 | 423 | 93.06 | 118.44 | 58.59 | 49.80 | 43.95 | 38.09 | 32.23 |
| 423 | 425 | 93.62 | 119.00 | 59.15 | 50.28 | 44.37 | 38.45 | 32.53 |
| 425 | 427 | 94.18 | 119.56 | 59.71 | 50.76 | 44.79 | 38.81 | 32.84 |
| 427 | 429 | 94.74 | 120.12 | 60.27 | 51.23 | 45.21 | 39.18 | 33.15 |
| 429 | 431 | 95.30 | 120.68 | 60.83 | 51.71 | 45.63 | 39.54 | 33.46 |
| 431 | 433 | 95.86 | 121.24 | 61.39 | 52.18 | 46.05 | 39.91 | 33.77 |
| 433 | 435 | 96.42 | 121.80 | 61.95 | 52.66 | 46.47 | 40.27 | 34.07 |
| 435 | 437 | 96.98 | 122.36 | 62.51 | 53.14 | 46.89 | 40.63 | 34.38 |
| 437 | 439 | 97.54 | 122.92 | 63.07 | 53.61 | 47.31 | 41.00 | 34.69 |
| 439 | 441 | 98.10 | 123.48 | 63.63 | 54.09 | 47.73 | 41.36 | 35.00 |
| 441 | 443 | 98.66 | 124.04 | 64.19 | 54.56 | 48.15 | 41.73 | 35.31 |

| COLUMN 1 SALARY PER FORTNIGHT | | COLUMN 2 NON RESIDENT TAXPAYERS | COLUMN 3 WHERE NO DECLARATION IS LODGED | COLUMN 4 WHERE A DECLARATION IS LODGED NUMBER OF DEPENDANTS | | | | |
|-------------------------------------|------------------|--|--|---|-----------|------------|-----------|---------------------|
| EXCEEDING | NOT EXCEEDING | | | NONE (i) | 1 (ii) | 2 (iii) | 3 (iv) | 4 OR MORE (v) |
| 443 | 445 | 99.22 | 124.60 | 64.75 | 55.04 | 48.57 | 42.09 | 35.61 |
| 445 | 447 | 99.78 | 125.16 | 65.31 | 55.52 | 48.99 | 42.45 | 35.92 |
| 447 | 449 | 100.34 | 125.72 | 65.87 | 55.99 | 49.41 | 42.82 | 36.23 |
| 449 | 451 | 100.90 | 126.28 | 66.43 | 56.47 | 49.83 | 43.18 | 36.54 |
| 451 | 453 | 101.46 | 126.84 | 66.99 | 56.94 | 50.25 | 43.55 | 36.85 |
| 453 | 455 | 102.02 | 127.40 | 67.55 | 57.42 | 50.67 | 43.91 | 37.15 |
| 455 | 457 | 102.58 | 127.96 | 68.11 | 57.90 | 51.09 | 44.27 | 37.46 |
| 457 | 459 | 103.14 | 128.52 | 68.67 | 58.37 | 51.51 | 44.64 | 37.77 |
| 459 | 461 | 103.70 | 129.08 | 69.23 | 58.85 | 51.93 | 45.00 | 38.08 |
| 461 | 463 | 104.26 | 129.64 | 69.79 | 59.32 | 52.35 | 45.37 | 38.39 |
| 463 | 465 | 104.82 | 130.20 | 70.35 | 59.80 | 52.77 | 45.73 | 38.69 |
| 465 | 467 | 105.38 | 130.76 | 70.91 | 60.28 | 53.19 | 46.09 | 39.00 |
| 467 | 469 | 105.94 | 131.32 | 71.47 | 60.75 | 53.61 | 46.46 | 39.31 |
| 469 | 471 | 106.50 | 131.88 | 72.03 | 61.23 | 54.03 | 46.82 | 39.62 |
| 471 | 473 | 107.06 | 132.44 | 72.59 | 61.70 | 54.45 | 47.19 | 39.93 |
| 473 | 475 | 107.62 | 133.00 | 73.15 | 62.18 | 54.87 | 47.55 | 40.23 |
| 475 | 477 | 108.18 | 133.56 | 73.71 | 62.66 | 55.29 | 47.91 | 40.54 |
| 477 | 479 | 108.74 | 134.12 | 74.27 | 63.13 | 55.71 | 48.28 | 40.85 |
| 479 | 481 | 109.30 | 134.68 | 74.83 | 63.61 | 56.13 | 48.64 | 41.16 |
| 481 | 483 | 109.86 | 135.24 | 75.39 | 64.08 | 56.55 | 49.01 | 41.47 |
| 483 | 485 | 110.42 | 135.80 | 75.95 | 64.56 | 56.97 | 49.37 | 41.77 |
| 485 | 487 | 110.98 | 136.36 | 76.51 | 65.04 | 57.39 | 49.73 | 42.08 |
| 487 | 489 | 111.54 | 136.92 | 77.07 | 65.51 | 57.81 | 50.10 | 42.39 |
| 489 | 491 | 112.10 | 137.48 | 77.63 | 65.99 | 58.23 | 50.46 | 42.70 |
| 491 | 493 | 112.66 | 138.04 | 78.19 | 66.46 | 58.65 | 50.83 | 43.01 |
| 493 | 495 | 113.22 | 138.60 | 78.75 | 66.94 | 59.07 | 51.19 | 43.31 |
| 495 | 497 | 113.78 | 139.16 | 79.31 | 67.42 | 59.49 | 51.55 | 43.62 |
| 497 | 499 | 114.34 | 139.72 | 79.87 | 67.89 | 59.91 | 51.92 | 43.93 |
| 499 | 501 | 114.90 | 140.28 | 80.43 | 68.37 | 60.33 | 52.28 | 44.24 |
| 501 | 503 | 115.46 | 140.84 | 80.99 | 68.84 | 60.75 | 52.65 | 44.55 |
| 503 | 505 | 116.02 | 141.40 | 81.55 | 69.32 | 61.17 | 53.01 | 44.85 |
| 505 | 507 | 116.58 | 141.96 | 82.11 | 69.80 | 61.59 | 53.37 | 45.16 |
| 507 | 509 | 117.14 | 142.52 | 82.67 | 70.27 | 62.01 | 53.74 | 45.47 |
| 509 | 511 | 117.70 | 143.08 | 83.23 | 70.75 | 62.43 | 54.10 | 45.78 |
| 511 | 513 | 118.26 | 143.64 | 83.79 | 71.22 | 62.85 | 54.47 | 46.09 |
| 513 | 515 | 118.82 | 144.20 | 84.35 | 71.70 | 63.27 | 54.83 | 46.39 |
| 515 | 517 | 119.38 | 144.76 | 84.91 | 72.18 | 63.69 | 55.19 | 46.70 |
| 517 | 519 | 119.94 | 145.32 | 85.47 | 72.65 | 64.11 | 55.56 | 47.01 |
| 519 | 521 | 120.50 | 145.88 | 86.03 | 73.13 | 64.53 | 55.92 | 47.32 |
| 521 | 523 | 121.06 | 146.44 | 86.59 | 73.60 | 64.95 | 56.29 | 47.63 |
| 523 | 525 | 121.62 | 147.00 | 87.15 | 74.08 | 65.37 | 56.65 | 47.93 |
| 525 | 527 | 122.18 | 147.56 | 87.71 | 74.56 | 65.79 | 57.01 | 48.24 |
| 527 | 529 | 122.74 | 148.12 | 88.27 | 75.03 | 66.21 | 57.38 | 48.55 |
| 529 | 531 | 123.30 | 148.68 | 88.83 | 75.51 | 66.63 | 57.74 | 48.86 |
| 531 | 533 | 123.86 | 149.24 | 89.39 | 75.98 | 67.05 | 58.11 | 49.17 |
| 533 | 535 | 124.42 | 149.80 | 89.95 | 76.46 | 67.47 | 58.47 | 49.47 |
| 535 | 537 | 124.98 | 150.36 | 90.51 | 76.94 | 67.89 | 58.83 | 49.78 |
| 537 | 539 | 125.54 | 150.92 | 91.07 | 77.41 | 68.31 | 59.20 | 50.09 |
| 539 | 541 | 126.10 | 151.48 | 91.63 | 77.89 | 68.73 | 59.56 | 50.40 |
| 541 | 543 | 126.66 | 152.04 | 92.19 | 78.36 | 69.15 | 59.93 | 50.71 |
| 543 | 545 | 127.22 | 152.60 | 92.75 | 78.84 | 69.57 | 60.29 | 51.01 |
| 545 | 547 | 127.78 | 153.16 | 93.31 | 79.32 | 69.99 | 60.65 | 51.32 |
| 547 | 549 | 128.34 | 153.72 | 93.87 | 79.79 | 70.41 | 61.02 | 51.63 |
| 549 | 551 | 128.90 | 154.28 | 94.43 | 80.27 | 70.83 | 61.38 | 51.94 |
| 551 | 553 | 129.46 | 154.84 | 94.99 | 80.74 | 71.25 | 61.75 | 52.25 |

| COLUMN 1 | | COLUMN 2 NON RESIDENT TAXPAYERS | COLUMN 3 WHERE NO DECLARATION IS LODGED | COLUMN 4 WHERE A DECLARATION IS LODGED NUMBER OF DEPENDANTS | | | | |
|-----------|------------------|--|--|---|--------|-------|-------|--------------|
| EXCEEDING | NOT EXCEEDING | | | NONE | 1 | 2 | 3 | 4 OR MORE |
| | | | | (i) | (ii) | (iii) | (iv) | (v) |
| 553 | 555 | 130.02 | 155.40 | 95.55 | 81.22 | 71.67 | 62.11 | 52.55 |
| 555 | 557 | 130.58 | 155.96 | 96.11 | 81.70 | 72.09 | 62.47 | 52.86 |
| 557 | 559 | 131.14 | 156.52 | 96.67 | 82.17 | 72.51 | 62.84 | 53.17 |
| 559 | 561 | 131.70 | 157.08 | 97.23 | 82.65 | 72.93 | 63.20 | 53.48 |
| 561 | 563 | 132.26 | 157.64 | 97.79 | 83.12 | 73.35 | 63.57 | 53.79 |
| 563 | 565 | 132.82 | 158.20 | 98.35 | 83.60 | 73.77 | 63.93 | 54.09 |
| 565 | 567 | 133.38 | 158.76 | 98.91 | 84.08 | 74.19 | 64.29 | 54.40 |
| 567 | 569 | 133.94 | 159.32 | 99.47 | 84.55 | 74.61 | 64.66 | 54.71 |
| 569 | 571 | 134.50 | 159.88 | 100.03 | 85.03 | 75.03 | 65.02 | 55.02 |
| 571 | 573 | 135.06 | 160.44 | 100.59 | 85.50 | 75.45 | 65.39 | 55.33 |
| 573 | 575 | 135.62 | 161.00 | 101.15 | 85.98 | 75.87 | 65.75 | 55.63 |
| 575 | 577 | 136.18 | 161.56 | 101.71 | 86.46 | 76.29 | 66.11 | 55.94 |
| 577 | 579 | 136.74 | 162.12 | 102.27 | 86.93 | 76.71 | 66.48 | 56.25 |
| 579 | 581 | 137.30 | 162.68 | 102.83 | 87.41 | 77.13 | 66.84 | 56.56 |
| 581 | 583 | 137.86 | 163.24 | 103.39 | 87.88 | 77.55 | 67.21 | 56.87 |
| 583 | 585 | 138.42 | 163.80 | 103.95 | 88.36 | 77.97 | 67.57 | 57.17 |
| 585 | 587 | 138.98 | 164.36 | 104.51 | 88.84 | 78.39 | 67.93 | 57.48 |
| 587 | 589 | 139.54 | 164.92 | 105.07 | 89.31 | 78.81 | 68.30 | 57.79 |
| 589 | 591 | 140.10 | 165.48 | 105.63 | 89.79 | 79.23 | 68.66 | 58.10 |
| 591 | 593 | 140.66 | 166.04 | 106.19 | 90.26 | 79.65 | 69.03 | 58.41 |
| 593 | 595 | 141.22 | 166.60 | 106.75 | 90.74 | 80.07 | 69.39 | 58.71 |
| 595 | 597 | 141.78 | 167.16 | 107.31 | 91.22 | 80.49 | 69.75 | 59.02 |
| 597 | 599 | 142.34 | 167.72 | 107.87 | 91.69 | 80.91 | 70.12 | 59.33 |
| 599 | 601 | 142.90 | 168.28 | 108.43 | 92.17 | 81.33 | 70.48 | 59.64 |
| 601 | 603 | 143.46 | 168.84 | 108.99 | 92.64 | 81.75 | 70.85 | 59.95 |
| 603 | 605 | 144.02 | 169.40 | 109.55 | 93.12 | 82.17 | 71.21 | 60.25 |
| 605 | 607 | 144.58 | 169.96 | 110.11 | 93.60 | 82.59 | 71.57 | 60.56 |
| 607 | 609 | 145.14 | 170.52 | 110.67 | 94.07 | 83.01 | 71.94 | 60.87 |
| 609 | 611 | 145.70 | 171.08 | 111.23 | 94.55 | 83.43 | 72.30 | 61.18 |
| 611 | 613 | 146.26 | 171.64 | 111.79 | 95.02 | 83.85 | 72.67 | 61.49 |
| 613 | 615 | 146.82 | 172.20 | 112.35 | 95.50 | 84.27 | 73.03 | 61.79 |
| 615 | 617 | 147.38 | 172.76 | 112.91 | 95.98 | 84.69 | 73.39 | 62.10 |
| 617 | 619 | 147.94 | 173.32 | 113.47 | 96.45 | 85.11 | 73.76 | 62.41 |
| 619 | 621 | 148.50 | 173.88 | 114.03 | 96.93 | 85.53 | 74.12 | 62.72 |
| 621 | 623 | 149.06 | 174.44 | 114.59 | 97.40 | 85.95 | 74.49 | 63.03 |
| 623 | 625 | 149.62 | 175.00 | 115.15 | 97.88 | 86.37 | 74.85 | 63.33 |
| 625 | 627 | 150.18 | 175.56 | 115.71 | 98.41 | 86.87 | 75.33 | 63.79 |
| 627 | 629 | 150.74 | 176.12 | 116.27 | 98.97 | 87.43 | 75.89 | 64.35 |
| 629 | 631 | 151.30 | 176.68 | 116.83 | 99.53 | 87.99 | 76.45 | 64.91 |
| 631 | 633 | 151.86 | 177.24 | 117.39 | 100.09 | 88.55 | 77.01 | 65.47 |
| 633 | 635 | 152.42 | 177.80 | 117.95 | 100.65 | 89.11 | 77.57 | 66.03 |
| 635 | 637 | 152.98 | 178.36 | 118.51 | 101.21 | 89.67 | 78.13 | 66.59 |
| 637 | 639 | 153.54 | 178.92 | 119.07 | 101.77 | 90.23 | 78.69 | 67.15 |
| 639 | 641 | 154.10 | 179.48 | 119.63 | 102.33 | 90.79 | 79.25 | 67.71 |
| 641 | 643 | 154.66 | 180.04 | 120.19 | 102.89 | 91.35 | 79.81 | 68.27 |
| 643 | 645 | 155.22 | 180.60 | 120.75 | 103.45 | 91.91 | 80.37 | 68.83 |
| 645 | 647 | 155.78 | 181.16 | 121.31 | 104.01 | 92.47 | 80.93 | 69.39 |
| 647 | 649 | 156.34 | 181.72 | 121.87 | 104.57 | 93.03 | 81.49 | 69.95 |
| 649 | 650 | 156.62 | 182.00 | 122.15 | 104.85 | 93.31 | 81.77 | 70.23 |

TABLE C.

Where an Employee's Salary or Wages Exceeds K650 per Fortnight.

| Column 1 Non-Resident Taxpayers | Column 2 Where no Declaration is Lodged | Column 3 Where a Declaration is Lodged |
|--|--|---|
| K156.62 plus 28 toea for each K1 by which fortnightly salary exceeds K650 | K182.00 plus 28 toea for each K1 by which fortnightly salary exceeds K650 | K122.15 plus 28 toea for each K1 by which fortnightly salary exceeds K650 Note: If dependants are claimed reduce above amounts by the amounts set out below |

Where a dependants declaration has been furnished, the amount of deduction calculated in accordance with the table above is to be reduced by the amount set out below opposite the number of dependants as shown on that form.

| | | | |
|--------------|--------|--------------|--------|
| 1 Dependant | K17.30 | 3 Dependants | K40.38 |
| 2 Dependants | K28.84 | 4 Dependants | K51.92 |

I hereby certify that the above is a fair print of the *Income Tax (Salary or Wages Tax) (Rates) (Amendment) Act 1992* which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the *Income Tax (Salary or Wages Tax) (Rates) (Amendment) Act 1992* was made by the National Parliament on 25 November 1992.

Speaker of the National Parliament.