

1900.  
NEW ZEALAND.

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## LAND AND INCOME ASSESSMENT ACT.

SPECIMEN TABLES SHOWING ESTIMATE OF GRADUATED TAX UNDER CERTAIN GRADUATION.

*Laid on the Table of the House of Representatives by Leave.*

A.—ESTIMATE OF GRADUATED TAX UNDER NEW GRADUATION.

|                        |         |     |     |     | Rate.          | Taxable Balance. | Graduated Tax. |
|------------------------|---------|-----|-----|-----|----------------|------------------|----------------|
| £                      | £       |     |     |     |                | £                | £              |
| 1,000 and under        | 5,000   | ... | ... | ... | $\frac{1}{8}$  | 17,285,876       | 9,003          |
| 5,000                  | 10,000  | ... | ... | ... | $\frac{2}{8}$  | 7,104,473        | 7,400          |
| 10,000                 | 15,000  | ... | ... | ... | $\frac{3}{8}$  | 3,957,361        | 6,184          |
| 15,000                 | 20,000  | ... | ... | ... | $\frac{4}{8}$  | 2,390,865        | 4,981          |
| 20,000                 | 25,000  | ... | ... | ... | $\frac{5}{8}$  | 2,035,827        | 5,302          |
| 25,000                 | 30,000  | ... | ... | ... | $\frac{6}{8}$  | 1,327,216        | 4,148          |
| 30,000                 | 40,000  | ... | ... | ... | $\frac{7}{8}$  | 1,982,932        | 7,229          |
| 40,000                 | 50,000  | ... | ... | ... | $\frac{8}{8}$  | 1,011,312        | 4,213          |
| 50,000                 | 70,000  | ... | ... | ... | $\frac{9}{8}$  | 2,447,256        | 11,471         |
| 70,000                 | 90,000  | ... | ... | ... | $\frac{10}{8}$ | 1,635,657        | 8,519          |
| 90,000                 | 110,000 | ... | ... | ... | $\frac{11}{8}$ | 586,869          | 3,362          |
| 110,000                | 130,000 | ... | ... | ... | $\frac{12}{8}$ | 737,620          | 4,610          |
| 130,000                | 150,000 | ... | ... | ... | $\frac{13}{8}$ | 568,443          | 3,849          |
| 150,000                | 170,000 | ... | ... | ... | $\frac{14}{8}$ | 329,471          | 2,402          |
| 170,000                | 190,000 | ... | ... | ... | $\frac{15}{8}$ | 178,375          | 1,393          |
| 190,000 and over       | ...     | ... | ... | ... | $\frac{16}{8}$ | 1,861,476        | 15,512         |
| Total ...              | ...     | ... | ... | ... | ...            | ...              | £99,578        |
| Estimate ...           | ...     | ... | ... | ... | ...            | £99,578          |                |
| Present collection ... | ...     | ... | ... | ... | ...            | 76,682           |                |
| Increase ...           | ...     | ... | ... | ... | ...            | £22,896          |                |

B.—ESTIMATE OF GRADUATED TAX UNDER NEW GRADUATION.

|                        |         |     |     |     | Rate.          | Taxable Balance. | Graduated Tax. |
|------------------------|---------|-----|-----|-----|----------------|------------------|----------------|
|                        |         |     |     |     |                | £                | £              |
| 5,000 and under        | 10,000  | ... | ... | ... | $\frac{1}{6}$  | 7,104,473        | 4,933          |
| 10,000                 | 15,000  | ... | ... | ... | $\frac{2}{6}$  | 3,957,361        | 5,496          |
| 15,000                 | 20,000  | ... | ... | ... | $\frac{3}{6}$  | 2,390,865        | 4,981          |
| 20,000                 | 25,000  | ... | ... | ... | $\frac{4}{6}$  | 2,035,827        | 5,655          |
| 25,000                 | 30,000  | ... | ... | ... | $\frac{5}{6}$  | 1,327,216        | 4,608          |
| 30,000                 | 40,000  | ... | ... | ... | $\frac{6}{6}$  | 1,982,932        | 8,262          |
| 40,000                 | 50,000  | ... | ... | ... | $\frac{7}{6}$  | 1,011,312        | 4,916          |
| 50,000                 | 70,000  | ... | ... | ... | $\frac{8}{6}$  | 2,447,256        | 13,595         |
| 70,000                 | 90,000  | ... | ... | ... | $\frac{9}{6}$  | 1,635,657        | 10,222         |
| 90,000                 | 110,000 | ... | ... | ... | $\frac{10}{6}$ | 586,869          | 4,075          |
| 110,000                | 130,000 | ... | ... | ... | $\frac{11}{6}$ | 737,620          | 5,632          |
| 130,000                | 150,000 | ... | ... | ... | $\frac{12}{6}$ | 568,443          | 4,737          |
| 150,000                | 170,000 | ... | ... | ... | $\frac{13}{6}$ | 329,471          | 2,974          |
| 170,000                | 190,000 | ... | ... | ... | $\frac{14}{6}$ | 178,375          | 1,734          |
| 190,000 and over       | ...     | ... | ... | ... | $\frac{21}{2}$ | 1,861,476        | 19,390         |
| Total ...              | ...     | ... | ... | ... | ...            | ...              | £101,210       |
| Estimate ...           |         |     |     |     | ...            | £101,210         |                |
| Present collection ... |         |     |     |     | ...            | 76,682           |                |
| Increase ...           |         |     |     |     | ...            | £24,528          |                |

C.—ESTIMATE OF GRADUATED TAX UNDER NEW GRADUATION.

|                        |         |     |     |     | Rate.          | Taxable Balance. | Graduated Tax. |
|------------------------|---------|-----|-----|-----|----------------|------------------|----------------|
|                        |         |     |     |     |                | £                | £              |
| 1,000 and under        | 5,000   | ... | ... | ... | $\frac{1}{8}$  | 17,285,876       | 9,003          |
| 5,000                  | 10,000  | ... | ... | ... | $\frac{2}{8}$  | 7,104,473        | 7,400          |
| 10,000                 | 15,000  | ... | ... | ... | $\frac{3}{8}$  | 3,957,361        | 6,184          |
| 15,000                 | 20,000  | ... | ... | ... | $\frac{4}{8}$  | 2,390,865        | 4,981          |
| 20,000                 | 25,000  | ... | ... | ... | $\frac{5}{8}$  | 2,035,827        | 5,302          |
| 25,000                 | 30,000  | ... | ... | ... | $\frac{6}{8}$  | 1,327,216        | 4,148          |
| 30,000                 | 40,000  | ... | ... | ... | $\frac{7}{8}$  | 1,982,932        | 7,229          |
| 40,000                 | 50,000  | ... | ... | ... | $\frac{8}{8}$  | 1,011,312        | 4,213          |
| 50,000                 | 60,000  | ... | ... | ... | $\frac{9}{8}$  | 1,091,447        | 5,116          |
| 60,000                 | 70,000  | ... | ... | ... | $\frac{10}{8}$ | 1,355,809        | 7,061          |
| 70,000                 | 80,000  | ... | ... | ... | $\frac{11}{8}$ | 1,200,934        | 6,927          |
| 80,000                 | 90,000  | ... | ... | ... | $\frac{12}{8}$ | 434,723          | 2,717          |
| 90,000                 | 100,000 | ... | ... | ... | $\frac{13}{8}$ | 381,268          | 2,581          |
| 100,000                | 110,000 | ... | ... | ... | $\frac{14}{8}$ | 205,601          | 1,499          |
| 110,000                | 120,000 | ... | ... | ... | $\frac{15}{8}$ | 110,402          | 862            |
| 120,000                | 130,000 | ... | ... | ... | $\frac{16}{8}$ | 627,218          | 5,226          |
| 130,000                | 140,000 | ... | ... | ... | $\frac{17}{8}$ | 130,648          | 1,156          |
| 140,000                | 150,000 | ... | ... | ... | $\frac{18}{8}$ | 437,795          | 4,104          |
| 150,000                | 160,000 | ... | ... | ... | $\frac{19}{8}$ | ...              | ...            |
| 160,000                | 170,000 | ... | ... | ... | $\frac{20}{8}$ | 329,471          | 3,442          |
| 170,000                | 180,000 | ... | ... | ... | $\frac{21}{8}$ | 178,375          | 1,950          |
| 180,000                | 190,000 | ... | ... | ... | $\frac{22}{8}$ | ...              | ...            |
| 190,000                | 200,000 | ... | ... | ... | $\frac{23}{8}$ | 386,641          | 4,631          |
| 200,000 and over       | ...     | ... | ... | ... | $\frac{24}{8}$ | 1,474,835        | 18,435         |
| Total ...              | ...     | ... | ... | ... | ...            | ...              | 114,167        |
| Estimate ...           |         |     |     |     | ...            | £114,167         |                |
| Present collection ... |         |     |     |     | ...            | 76,682           |                |
| Increase ...           |         |     |     |     | ...            | £37,485          |                |

## D.—ESTIMATE OF GRADUATED TAX UNDER NEW GRADUATION.

|                        |         |     |     |     | Rate.           | Taxable Balance. | Graduated Tax. |
|------------------------|---------|-----|-----|-----|-----------------|------------------|----------------|
|                        |         |     |     |     |                 | £                | £              |
| 1,000 and under        | 5,000   | ... | ... | ... | $\frac{3}{16}$  | 17,285,876       | 13,505         |
| 5,000                  | 10,000  | ... | ... | ... | $\frac{6}{16}$  | 7,104,473        | 11,100         |
| 10,000                 | 15,000  | ... | ... | ... | $\frac{9}{16}$  | 3,957,361        | 9,275          |
| 15,000                 | 20,000  | ... | ... | ... | $\frac{12}{16}$ | 2,390,865        | 7,471          |
| 20,000                 | 25,000  | ... | ... | ... | $\frac{15}{16}$ | 2,035,827        | 7,952          |
| 25,000                 | 30,000  | ... | ... | ... | $\frac{18}{16}$ | 1,327,216        | 6,222          |
| 30,000                 | 40,000  | ... | ... | ... | $\frac{21}{16}$ | 1,982,932        | 10,844         |
| 40,000                 | 50,000  | ... | ... | ... | $\frac{24}{16}$ | 1,011,312        | 6,320          |
| 50,000                 | 70,000  | ... | ... | ... | $\frac{27}{16}$ | 2,447,256        | 17,207         |
| 70,000                 | 90,000  | ... | ... | ... | $\frac{30}{16}$ | 1,635,657        | 12,779         |
| 90,000                 | 110,000 | ... | ... | ... | $\frac{33}{16}$ | 586,869          | 5,043          |
| 110,000                | 130,000 | ... | ... | ... | $\frac{36}{16}$ | 737,620          | 6,915          |
| 130,000                | 150,000 | ... | ... | ... | $\frac{39}{16}$ | 568,443          | 5,773          |
| 150,000                | 170,000 | ... | ... | ... | $\frac{42}{16}$ | 329,471          | 3,603          |
| 170,000                | 190,000 | ... | ... | ... | $\frac{45}{16}$ | 178,375          | 2,090          |
| 190,000 and over       | ...     | ... | ... | ... | 3d.             | 1,861,476        | 23,268         |
| Total ...              | ...     | ... | ... | ... | ...             | ...              | 149,367        |
| Estimate ...           |         |     |     |     | ...             | £149,367         |                |
| Present collection ... |         |     |     |     | ...             | 76,682           |                |
| Increase ...           |         |     |     |     | ...             | £72,685          |                |

## E.—GRADUATED TAX UNDER SCHEDULE B, LAND AND INCOME TAX ASSESSMENT ACT AMENDMENT ACT OF 1893.

|                  |         |     |     |     | Rate.          | Taxable Balance. | Graduated Tax. |
|------------------|---------|-----|-----|-----|----------------|------------------|----------------|
|                  |         |     |     |     |                | £                | £              |
| 5,000 and under  | 10,000  | ... | ... | ... | $\frac{1}{8}$  | 7,104,473        | 3,700          |
| 10,000           | 15,000  | ... | ... | ... | $\frac{2}{8}$  | 3,957,361        | 4,122          |
| 15,000           | 20,000  | ... | ... | ... | $\frac{3}{8}$  | 2,390,865        | 3,736          |
| 20,000           | 25,000  | ... | ... | ... | $\frac{4}{8}$  | 2,035,827        | 4,241          |
| 25,000           | 30,000  | ... | ... | ... | $\frac{5}{8}$  | 1,327,216        | 3,456          |
| 30,000           | 40,000  | ... | ... | ... | $\frac{6}{8}$  | 1,982,932        | 6,197          |
| 40,000           | 50,000  | ... | ... | ... | $\frac{7}{8}$  | 1,011,312        | 3,687          |
| 50,000           | 70,000  | ... | ... | ... | $\frac{8}{8}$  | 2,447,256        | 10,197         |
| 70,000           | 90,000  | ... | ... | ... | $\frac{9}{8}$  | 1,635,657        | 7,667          |
| 90,000           | 110,000 | ... | ... | ... | $\frac{10}{8}$ | 586,869          | 3,057          |
| 110,000          | 130,000 | ... | ... | ... | $\frac{11}{8}$ | 737,620          | 4,226          |
| 130,000          | 150,000 | ... | ... | ... | $\frac{12}{8}$ | 568,443          | 3,553          |
| 150,000          | 170,000 | ... | ... | ... | $\frac{13}{8}$ | 329,471          | 2,231          |
| 170,000          | 190,000 | ... | ... | ... | $\frac{14}{8}$ | 178,375          | 1,301          |
| 190,000          | 210,000 | ... | ... | ... | $\frac{15}{8}$ | 386,641          | 3,021          |
| 210,000 and over | ...     | ... | ... | ... | $\frac{16}{8}$ | 1,474,835        | 12,290         |
| Total ...        | ...     | ... | ... | ... | ...            | ...              | £76,682*       |

\* Present collection.

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