LAND AND INCOME TAX AMENDMENT (No. 2) BILL.

EXPLANATORY NOTE

This Bill makes further miscellaneous amendments to the Land and Income Tax Act 1954 and the Income Tax Assessment Act 1957.

Clause 2 provides that, except where otherwise provided, the Bill is to come into force on 1 April 1960, and, is to apply to the tax (other than provisional tax) on income derived in the year commencing on that date and in subsequent years, and to provisional tax payable in respect of the income of that year and of subsequent years.

PART I

Amendments of Principal Act

Clause 3 re-enacts in an amended form the provisions of section 14 of the principal Act prescribing the dates by which annual returns are to be furnished. Returns of income are to be furnished by 7 June in each year in the case of salary and wage earners who are not also provisional taxpayers, by 7 August in each year in the case of other taxpayers whose accounting year ends on a date between 30 September in the preceding year and 8 June in the year in which the return is to be made, and within two months after the end of the taxpayer's accounting year where that accounting year ends on any date between 7 June and 1 October in the year in which the returns are to be made.

Returns for land tax are to be made by 7 April as at present.

Clause 4 re-enacts section 79A of the principal Act relating to the special exemptions for absentees, the only change being to fix the maximum exemption at £468, the amount of the personal exemption provided by clause 5 of the Bill.

Clause 5 provides for a personal exemption of £468.

Clause 6 re-enacts section 81 of the principal Act relating to the special exemption for a married man in respect of his wife. The exemption is to be £156, diminishing at the rate of £1 for every complete pound of his wife's income in excess of £156 so that the exemption will disappear when the wife's income amounts to or excéeds £312.

Clause 7 re-enacts section 82 of the principal Act relating to the special exemption for a married woman supporting her husband. The changes in this section correspond to those made to section 81.

Clause 8 fixes at £156 the special exemption for a widowed, divorced, or unmarried taxpayer employing a housekeeper.

Clause 9 fixes at £78 the special exemption for dependent children of a taxpayer.

Clause 10 also fixes at £78 the special exemption for dependent relatives.

Clause 11 repeals subsections (6) and (7) of section 85 of the principal Act, which provide for a notional deduction of £25 in respect of life insurance premiums and superannuation contributions. As a result, only actual premiums and contributions paid will be allowed as a deduction.

Clause 12 substitutes a new Part B in the First Schedule to the principal Act setting out the basic rates of income tax. The basic rate in respect of the first £500 of taxable income is to be 3s, in the pound increased by 6d, for each subsequent £100 until the taxable income exceeds £800 but does not exceed £900, when a basic rate of 5s, in the pound will be payable, which is the existing basic rate on that amount of taxable income. Thereafter the rate will increase by 3d, for each succeeding £100 of taxable income until the maximum rate of 12s, in the pound is reached at £3,600 of taxable income, as at present.

PART II

Amendments of Income Tax Assessment Act 1957

Clause 13 amends section 14 of the Income Tax Assessment Act 1957, specifying who are dependants for the purposes of tax codes. These amendments are consequential on the provisions of the Bill fixing at £156 the exemption for a married man in respect of his wife and for a married woman in respect of her dependent husband, and fixing at £78 the exemptions for dependent children and dependent relatives.

Clause 14 amends the provisions of section 26 of the Income Tax Assessment Act 1957 providing for adjustments where tax deductions have been too large on account of the taxpayer's insurance and superannuation payments being in excess of the notional amount of £25 provided for in section 85 (6) of the principal Act. The amendment is consequential on the repeal of that subsection by clause 11 of the Bill.

Clause 15 is also consequential on the repeal of section 85 (6) of the principal Act, and makes an appropriate amendment to the definition of the term "partial special exemptions" in section 26B (1) of the Income Tax Assessment Act 1957, relating to assessments on an averaging basis.

Clause 16 amends section 27A (2) of the Income Tax Assessment Act 1957, relating to the date on which the income tax payable by an employee who is not a pay-period taxpayer is payable, and section 56 (2) of that Act, relating to the date on which the income tax payable by a provisional taxpayer is payable. In each case the tax will be payable on 7 February in the year next succeeding the income year or on such earlier date as is specified in the notice of assessment.

Clause 17 replaces the existing provisions relating to the assessment of provisional taxpayers. A provisional taxpayer's income for an income year will be the same as his assessable income for the preceding year, and provisional tax will be calculated according to the taxpayer's tax code or a notional tax code, with special provisions in the case of taxpayers, such as certain trustees, companies, etc., for whom the tax code provisions are inappropriate.

The new section 43 defines the term "provisional income" for any income year as an amount equal to the taxpayer's assessable income for the preceding year, with appropriate provision to meet the case of a taxpayer who commenced to derive assessable income at some time during that income year. The provisional income is to consist of the same kinds and amounts of source-deduction payments and other income as were derived in the preceding year.

The new section 44 applies to provisional taxpayers other than certain trustees, companies, unincorporated bodies, or taxpayers assessable at a fixed
rate or percentage. It provides that each such provisional taxpayer is to
have a tax code which is the same as his tax code for source-deduction purposes
or which would be his tax code if he derived income from employment. The
amount of his provisional tax is to be calculated by dividing his provisional
income by 52, ascertaining from the tax-deduction tables the deduction from
a weekly salary of that amount, and multiplying that deduction by 52. From
this amount is deducted the social security income tax on any part of his
provisional income that is exempt from that tax and, in the case of a taxpayer part of whose income has been derived from employment, by an amount
calculated as provided in the section in respect of his income from employment from which tax deductions have already been made.

The new section 44A applies to provisional taxpayers to whom section 44 does not apply. In such a case, the taxpayer's provisional tax will be the same as the income tax assessable in respect of his income of the preceding year, or, if his provisional income is not the same as his assessable income for the preceding year, his provisional tax will be equal to the amount of income tax that would have been payable in the preceding year on an amount of assessable income equal to his provisional income.

The new section 44B provides for adjustments where a provisional taxpayer's exemptions in an income year differ from the exemptions to which he was entitled in the preceding year. These provisions repeat with the necessary modifications the provisions of section 43 (2) of the Income Tax Assessment Act 1957.

The new section 44c re-enacts the existing provision that, where an agent is liable to pay any amount of provisional tax in respect of the income of his principal, the provisional tax payable by the principal is to be reduced by that amount.

The new section 44D provides for an adjustment of the provisional tax payable by a taxpayer where, due to causes such as the carrying forward of losses or the allowance of extra special exemptions not included in the tax code, the provisional tax payable is excessive. In such circumstances the Commissioner may reduce the amount of provisional tax payable by the taxpayer or make such adjustment as the Commissioner considers to be equitable in the special circumstances of the case.

Clause 18: Section 45 (1) of the Income Tax Assessment Act 1957 provides that a provisional taxpayer is to estimate his provisional tax in the first place to such extent and in such manner as may be prescribed in his annual return form. The effect of this clause is to empower the Commissioner to specify otherwise than in the return form the extent to which and the manner in which the taxpayer is to estimate his provisional tax.

Clause 19 provides for payment of provisional tax by two instalments instead of three as at present. One instalment will be due on 7 August and the other on 7 February. In other respects instalments are payable in the same manner as is provided in the present legislation, except that, where a taxpayer with a balance date other than 31 March is required to pay the

instalments on dates within his accounting year and the first instalment is due less than two months after the end of his accounting year, the time for payment of that instalment is extended until the first seventh day of a month arriving after the expiration of two months from the balance date. This makes the first instalment due on the seventh day of a month instead of, as in the present legislation, on any day of a month which is two months after the balance date. The time for payment of the second instalment is extended by the same number of months as the time for payment of the first instalment is extended, so that the second instalment is also due on the seventh day of a month.

Clause 20 amends section 48 of the Income Tax Assessment Act 1957 relating to interim returns by provisional taxpayers who are unable to complete a final return by the due date for the payment of the first instalment of provisional tax. The new provisions apply to any taxpayer who is unable to complete a final return by the due date, and are not limited, as at present, to taxpayers whose accounting year ends on some date between 30 March and 1 July. An extension may be granted by the Commissioner to such date as he thinks fit.

Clause 21 re-enacts in an amended form the provisions of section 49 of the Income Tax Assessment Act 1957, enabling a provisional taxpayer to estimate his taxable income at less than the preceding year's income, and to estimate his provisional tax accordingly, subject to the alteration of any such assessment by the Commissioner. The new section 49 contains such changes as are necessary in view of the new procedure in clause 17 of the Bill for ascertaining the amount of provisional income and calculating the amount of provisional tax.

Clause 22 replaces the existing First Schedule to the Income Tax Assessment Act 1957, which sets out the basic tax deductions and includes the tax deduction tables which were in force until 1 October 1959 and were then superseded for the half year commencing on that date by the tables set out in the Land and Income Tax (Annual) Act 1959. The new basic tax deductions and tables are to operate from 1 April 1960.

The principal changes in the new First Schedule are—

(a) The tax deductions for secondary employment are at a flat rate of 4s. 6d. per £1.

(b) In the case of payments to shearers, where the daily payment exceeds £4, the tax deduction is to be the total of—

(i) One-fifth of the tax deduction that would be made according to the tax deduction tables from a weekly payment of £20; and

(ii) An amount calculated on the excess over £4 at the appropriate rate set out in the new Appendix B, which now relates only to shearers.

(c) The tax deductions for extra emoluments are at a flat rate of 4s. 6d.

(d) The special provisions relating to overtime pay are omitted.

Hon. Mr Nordmeyer

LAND AND INCOME TAX AMENDMENT (No. 2)

ANALYSIS

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 Special exemption for married woman supporting husband
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PART II

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No. 86—1

A BILL INTITULED

An Act to amend the Land and Income Tax Act 1954

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

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- 1. Short Title—This Act may be cited as the Land and Income Tax Amendment Act (No. 2) 1959, and shall be read together with and deemed part of the Land and Income Tax Act 1954 (hereinafter referred to as the principal Act).
- **2.** Commencement and application—Except where this Act 10 otherwise provides,—

(a) This Act shall come into force on the first day of April,

nineteen hundred and sixty:

(b) This Act shall apply with respect to the tax (other than provisional tax) on income derived in the income 15 year commencing on that date and in every subsequent year:

(c) This Act shall apply with respect to the provisional tax payable in respect of the income of the income year commencing on that date and of every subsequent 20

year.

PART I

AMENDMENTS OF PRINCIPAL ACT

3. Dates by which annual returns are to be furnished—
(1) The principal Act is hereby amended by repealing section 25 fourteen, as substituted by section seventy-eight of the Income Tax Assessment Act 1957, and substituting the following section:

"14. (1) The annual returns of income required under this Act shall be furnished to the Commissioner not later than the 30

seventh day of June in each year, where—

"(a) The taxpayer is not authorised to furnish the return under section eight of this Act for an accounting year ending with a balance date other than the thirty-first day of March in the preceding year; 35 and

"(b) The taxpayer did not derive any assessable income in the preceding year, except income from employ-

ment.

"(2) The annual returns of income required under this Act to be furnished by taxpayers to whom subsection one of this section does not apply in any year shall be furnished to the Commissioner in each such year as follows:

"(a) Not later than the seventh day of August in the year where the returns are for an accounting year ending with any day between the thirtieth day of September in the preceding year and the eighth day of June in the year in which the returns are required to be furnished:

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"(b) Within two months after the end of the accounting year where the returns are for an accounting year ending with any day between the seventh day of June and the first day of October in the year in which the returns are required to be furnished.

"(3) The annual returns of land required under this Act shall be furnished to the Commissioner not later than the seventh day of April in each year.

"(4) The Commissioner shall give public notice of the days 20 by which the returns are required to be furnished by publishing the notice in such manner as he thinks fit; but the omission to give any such notice shall not affect the liability of any person to furnish any return within the time prescribed by this section in that behalf."

25 (2) Section seventy-eight of the Income Tax Assessment Act 1957 and section seventeen of the Land and Income Tax Amendment Act (No. 2) 1958 are hereby consequentially repealed.

(3) This section, in relation to income tax, shall apply with 30 respect to the income derived in the income year that commenced on the first day of April, nineteen hundred and fiftynine, and in every subsequent year.

4. Special exemptions for absentees—(1) The principal Act is hereby further amended by repealing section seventy-nine A, as inserted by section eighty of the Income Tax Assessment Act 1957, and substituting the following section:

"79A. (1) Every absentee shall, for the purpose of assessing ordinary income tax on the income derived by him from New Zealand in the income year, be entitled to a deduction by 40 way of special exemption from his assessable income of four hundred and sixty-eight pounds, if—

"(a) The absentee was not personally present in New Zealand at any time in the income year; or

"(b) The absentee was personally present in New Zealand for not more than one hundred and eighty-three days in the income year, and satisfies the Commissioner either-

> "(i) That while so present he did not derive from any source in New Zealand any income from his

personal services; or

"(ii) That while so present he was the beneficial owner, either solely or partly (otherwise than as a shareholder in a company), of a business (not 10 being a business temporarily in New Zealand), an investment, an interest in a trust or deceased person's estate, or other like source of income from which he would have derived the income arising therefrom in New Zealand during the income year, 15 or, as the case may be, his share of that income, without being present in New Zealand, and that he was so present for the sole or principal purpose of inspecting, overseeing, or supervising that business, investment, interest, or other like source 20 of income, and that in the income year he did not derive from any source in New Zealand, other than that business, investment, interest, or other like source of income, any income from his personal services.

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"(2) Where any absentee-

"(a) Was personally present in New Zealand for more than one hundred and eighty-three days in the income

"(b) Derived income from his personal services while per- 30 sonally present in New Zealand in the income year. and is not an absentee to whom subparagraph (ii) of paragraph (b) of subsection one of this section applies in respect of that year,—

he shall, for the purpose of assessing ordinary income tax on 35 the income derived by him from New Zealand in the income year, be entitled to a deduction by way of special exemption from his assessable income of the aggregate of the following amounts:

"(i) An amount equal to the assessable income (if any) 40 that he would have derived from New Zealand in the income year without being present in New Zealand, but not exceeding four hundred and sixty-eight pounds:

"(ii) An amount equal to the same proportion of the excess of four hundred and sixty-eight pounds over the amount (if any) deductible under paragraph (i) of this subsection as the proportion that the number of days for which he was personally present in New Zealand in the income year bears to the number of days in the income year:

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"(iii) An amount equal to the same proportion of every deduction by way of special exemption to which he would have been entitled under sections eighty-one to eighty-five of this Act if he were not an absentee as the proportion that the number of days for which he was personally present in New Zealand in the income year bears to the number of days in the income year."

(2) The following enactments are hereby consequentially repealed:

(a) Subsection one of section eighty of the Income Tax Assessment Act 1957:

- (b) Section nineteen and subsection one of section twenty of the Land and Income Tax Amendment Act (No. 2) 1958.
- 5. Special exemption of £468—(1) The principal Act is hereby further amended by repealing section eighty, and sub-25 stituting the following section:
- "80. From the yearly assessable income of every person, other than an absentee or a company or a public authority or a Maori authority or an unincorporated body, there shall, for the purpose of assessing ordinary income tax on that 30 income, be deducted by way of special exemption the sum of four hundred and sixty-eight pounds."

(2) The following enactments are hereby consequentially repealed:

(a) Subsection two of section eighty and section eighty-six of the Income Tax Assessment Act 1957 and so much of the Third Schedule to that Act as relates to section eighty of the principal Act:

(b) Subsection two of section twenty of the Land and Income Tax Amendment Act (No. 2) 1958:

40 (c) Section five of the Land and Income Tax Amendment Act 1959.

6. Special exemption for married man—(1) The principal Act is hereby further amended by repealing section eightyone, and substituting the following section:

"81. (1) For the purpose of assessing ordinary income tax, every taxpayer (other than an absentee) who at any time during the income year is a married man shall, subject to the provisions of this section, be entitled in respect of his wife to a deduction by way of special exemption from his assessable income of one hundred and fifty-six pounds, diminished at the rate of one pound for every complete pound of the excess of 10 the income derived by his wife during the income year over one hundred and fifty-six pounds.

"(2) No exemption shall be allowed under this section in respect of a wife whose income in her own right derived from all sources in the income year amounted to or exceeded 15 three hundred and twelve pounds or who in fact has not during

the income year been supported by her husband.

"(3) For the purposes of this section the amount of any benefit payable to or in respect of a wife out of the Social Security Fund, other than a superannuation benefit, shall be 20 deemed not to be income derived by her.

"(4) A taxpayer whose marriage is terminated and who remarries during the income year shall not be entitled in respect of that income year to a special exemption in respect of more than one wife."

(2) The following enactments are hereby consequentially

repealed:

(a) So much of the Third Schedule to the Income Tax Assessment Act 1957 as relates to section eighty-one of the principal Act:

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(b) Section twenty-one of the Land and Income Tax

Amendment Act (No. 2) 1958.

7. Special exemption for married woman supporting husband—(1) The principal Act is hereby further amended by repealing section eighty-two, and substituting the following 35 section:

"82. (1) For the purpose of assessing ordinary income tax, every taxpayer (other than an absentee) who at any time during the income year is a married woman shall, subject to the provisions of this section, be entitled in respect of her 40 husband to a deduction by way of special exemption from her assessable income of one hundred and fifty-six pounds, diminished at the rate of one pound for every complete pound of the excess of the income derived by her husband during the income year over one hundred and fifty-six pounds.

"(2) No exemption shall be allowed under this section in respect of a husband whose income in his own right derived from all sources in the income year amounted to or exceeded three hundred and twelve pounds or who in fact has not 5 during the income year been supported by his wife.

"(3) For the purposes of this section the amount of any benefit payable to or in respect of a husband out of the Social Security Fund, other than a superannuation benefit, shall be

deemed not to be income derived by him.

"(4) A taxpayer whose marriage is terminated and who remarries during the income year shall not be entitled in respect of that income year to a special exemption in respect of more than one husband."

(2) The following enactments are hereby consequentially

15 repealed:

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(a) So much of the Third Schedule to the Income Tax Assessment Act 1957 as relates to section eighty-two of the principal Act:

(b) Section twenty-two of the Land and Income Tax

Amendment Act (No. 2) 1958:

(c) Section six of the Land and Income Tax Amendment Act 1959.

8. Special exemption for widowed, divorced, or unmarried taxpayer employing housekeeper—(1) Section eighty-three 25 of the principal Act is hereby amended by omitting from subsection two, as amended by section twenty-three of the Land and Income Tax Amendment Act (No. 2) 1958, the words "one hundred and sixty-two pounds for the income year that commenced on the first day of April, nineteen hundred and 30 fifty-eight, and two hundred pounds for any subsequent year", and substituting the words "one hundred and fifty-six pounds".

(2) Section twenty-three of the Land and Income Tax Amendment Act (No. 2) 1958 is hereby consequentially repealed.

9. Special exemption for dependent children—(1) Section eighty-three A of the principal Act, as inserted by section eighty-one of the Income Tax Assessment Act 1957, is hereby amended by omitting from subsection one the words "seventy-five pounds", and substituting the words "seventy-eight 40 pounds".

(2) Section two hundred and twenty-six of the principal Act is hereby amended by omitting from subsection one A, as inserted by section thirty-seven of the Land and Income Tax Amendment Act (No. 2) 1958, the words "seventy-five pounds" and substituting the words "seventy eight pounds"

45 pounds", and substituting the words "seventy-eight pounds".

10. Special exemptions for dependent relatives—Section eighty-four of the principal Act is hereby amended by omitting from subsection one and also from subsection three the words "seventy-five pounds" wherever they occur, and substituting in each case the words "seventy-eight pounds".

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11. Special exemption in respect of life insurance premiums and superannuation contributions—(1) Section eighty-five of the principal Act is hereby amended by repealing subsections six and seven, as added by subsection three of section five of the Income Tax Assessment Act 1957 and amended by section 10 eight of the Land and Income Tax Amendment Act 1959.

(2) The following enactments are hereby consequentially

repealed:

- (a) So much of the Third Schedule to the Income Tax Assessment Act 1957 as relates to subsections six 15 and seven of section eighty-five of the principal
- (b) Section eight of the Land and Income Tax Amendment Act 1959.
- 12. Basic rates of income tax—(1) The First Schedule to 20 the principal Act is hereby amended by repealing Part B, and substituting the Part B set out in the <u>First Schedule</u> to this Act.
- (2) Section thirty-nine of the Land and Income Tax Amendment Act (No. 2) 1958 is hereby amended by omitting 25 the words "nineteen hundred and fifty-nine", and substituting the words "nineteen hundred and sixty".

PART II

Amendments of Income Tax Assessment Act 1957

13. Dependants for purposes of tax codes—(1) Section 30 fourteen of the Income Tax Assessment Act 1957, as amended by section forty-two of the Land and Income Tax Amendment Act (No. 2) 1958, is hereby further amended—

(a) By omitting from paragraph (b) of subsection two and also from paragraph (c) of that subsection and from 35 subsection three the words "one hundred pounds", and substituting in each case the words "one hundred pounds".

dred and fifty-six pounds":

(b) By omitting from paragraph (c) of subsection eight and also from paragraph (b) of subsection nine the words "seventy-five pounds", and substituting in each case the words "seventy-eight pounds".

(2) Section forty-two of the Income Tax Amendment Act

(No. 2) 1958 is hereby consequentially repealed.

- 14. Adjustments where tax deductions not in accordance with special exemptions—Section twenty-six of the Income Tax Assessment Act 1957, as substituted by section forty of the 10 Land and Income Tax Amendment Act 1959, is hereby amended by omitting from subparagraph (ii) of paragraph (a) of subsection two the words "of the total of twenty-five pounds and".
- 15. Calculation of income tax on basis of average weekly income—Section twenty-six B of the Income Tax Assessment Act 1957, as inserted by section forty-two of the Land and Income Tax Amendment Act 1959, is hereby amended—

(a) By omitting from paragraph (b) of the definition of the term "partial special exemptions" in subsection one, the words "in excess of twenty-five pounds":

(b) By omitting from paragraph (a) of subsection two the words "that does not include overtime pay and is":

(c) By omitting from paragraph (c) of subsection three the words "(other than overtime pay)".

25 16. Date of payment of income tax—(1) The Income Tax Assessment Act 1957 is hereby amended—

(a) By omitting from subsection two of section twentyseven A, as inserted by section forty-six of the Land and Income Tax Amendment Act (No. 2) 1958, the words "on a date", and substituting the words "on the seventh day of February in the year next succeeding the income year, or on such earlier date as is":

(b) By omitting from subsection two of section fifty-six, as substituted by section fifty-two of the Land and Income Tax Amendment Act (No. 2) 1958, the words "on a date", and substituting the words "on the seventh day of February in the year next succeeding the income year, or on such earlier date as is".

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- (2) This section shall apply with respect to the tax on income derived in the income year that commenced on the first day of April, nineteen hundred and fifty-eight, and in every subsequent year.
- 17. Sections as to provisional taxpayers substituted— (1) The Income Tax Assessment Act 1957 is hereby further amended by repealing sections forty-three and forty-four, and substituting the following sections:

"43. Provisional income—For the purposes of the principal Act (including this Act),—

"(a) The term 'provisional income', in relation to an income year, means an amount equal to the assessable income in relation to ordinary income tax derived

by the taxpayer in the preceding year:

"Provided that, in the case of a taxpayer who 15 commenced during the preceding year (or the accounting year of the taxpayer corresponding with the preceding year, where the taxpayer furnishes an annual return of income under section eight of the principal Act for an accounting year ending 20 with an annual balance date other than the thirty-first day of March) to derive income from any source, the term 'provisional income' means—

"(i) Such amount as the taxpayer estimates would have been the total of the respec- 25 tive amounts of source-deduction payments and income other than source-deduction payments comprised in the assessable income in relation to ordinary income tax for that preceding year if the 30 taxpayer had commenced at the beginning of that preceding year to derive income from that source; or

"(ii) If the Commissioner is not satisfied with that estimate, such amount as the Commissioner (whose decision shall be final and conclusive) estimates would have been the total of the respective amounts of those source-deduction payments and that income other than source-deduction 40 payments:

- "(b) The provisional income shall be deemed to be comprised of the same respective kinds and amounts of source-deduction payments and income other than source-deduction payments as were comprised in the assessable income in relation to ordinary income tax for that preceding year, or, where the provisional income is an amount estimated pursuant to the proviso to paragraph (a) of this section, as would have been comprised in the assessable income in relation to ordinary income tax for that preceding year if the taxpayer had commenced at the beginning of that preceding year to derive income from the source referred to in that proviso.
- "44. Amount of provisional tax—(1) In this section the 15 term 'provisional tax code', in relation to an income year, means such one of the codes in subsection one of section thirteen of this Act as would apply to the taxpayer—

"(a) On the date by which he is required to furnish to the Commissioner a return of the income derived by

him in the preceding year; or

"(b) Where he furnishes that return before that date, on the date on which he furnishes that return or the first day of April in the income year, whichever is the later,—

25 if there were taken into account as dependants all the persons who would be dependants of the taxpayer under section fourteen of this Act on the relevant date aforesaid, and if the taxpayer, being also an employee, had done all things necessary to have that code applied to him, or if the taxpayer, 30 not being also an employee, were also an employee and had

done all such things.

"(2) This section shall apply to a provisional taxpayer

in respect of an income year, if—

"(a) On the date by which he is required to furnish to the Commissioner a return of the income derived by him in the preceding year; or

"(b) Where he furnishes that return before that date, on the date on which he furnishes that return or the first day of April in the income year, whichever is

he is also an employee entitled to claim to have applied to him one of the 'S' or 'M' codes in subsection one of section thirteen of this Act, or, if not being also an employee, he would be so entitled if he were also an employee; but this section shall not

45 apply to—

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"(i) A trustee assessable and liable for income tax under paragraph (b) of section one hundred and fiftyfive of the principal Act; or

"(ii) A company; or

"(iii) An unincorporated body; or

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"(iv) A taxpayer assessable and liable for income tax (otherwise than by way of a tax deduction under Part II of this Act) at a fixed rate or a fixed percentage of the amount of any income derived by, or of any sum paid or payable to, him in 10 the preceding year.

"(3) Subject to this Part of this Act, the amount of provisional tax payable in respect of the income of an income year by a taxpayer to whom this section applies shall be an amount that is ascertained—

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"(a) By calculating the amount of the tax deduction that would be required under Part II of this Act to be made on the first day of April in the income year according to the taxpaver's provisional tax code from a payment for a weekly pay-period of an 20 amount of salary or wages equal to one fifty-second of the provisional income of the taxpayer; and

"(b) By multiplying the amount of the tax deduction so

calculated by fifty-two; and

"(c) By reducing the product of that multiplication by an 25 amount, calculated on any part of the provisional income that is exempt from social security income tax at the rate at which social security income tax was payable for the preceding year.

"(4) Where the provisional income for an income year 30 includes any source-deduction payment, the provisional tax payable in respect of the income year by a taxpayer to whom this section applies shall be the provisional tax otherwise payable in accordance with subsection three of this section, reduced by an amount that is ascertained—

"(a) By calculating the amount of the tax deduction that would be required under Part II of this Act to be made on the first day of April in the income year according to the taxpayer's provisional tax code from a payment for a weekly pay-period of an 40 amount of salary or wages equal to one fifty-second of the total of the source-deduction payments included in the provisional income; and

"(b) By multiplying the amount of the tax deduction so calculated by fifty-two.

"44A. Provisional tax payable by certain trustees, companies, etc.—(1) This section shall apply to a provisional taxpayer 5 in respect of an income year to whom section forty-four of this Act does not apply in that year.

"(2) Subject to this Part of this Act, the amount of provisional tax payable in respect of the income of an income

year by a taxpayer to whom this section applies—

"(a) Where the provisional income of the taxpayer is equal to the assessable income in relation to ordinary income tax derived by him in the preceding year, shall be an amount equal to the income tax assessable in respect of the income of the preceding year:

"(b) In any other case, shall be an amount equal to the income tax that would have been assessable in respect of the income of the preceding year if the assessable income in relation to ordinary income tax derived by the taxpayer in the preceding year had been equal to the provisional income.

"44B. Adjustments where taxpayer's exemptions altered— (1) This section shall apply to a provisional taxpayer in respect of an income year to whom section forty-four of this Act does not apply in that year, and shall apply whether the 25 amount of provisional tax is ascertained pursuant to the provisions of section forty-four A or section forty-nine of this Act.

"(2) Where this section applies, and it appears to the Com-

missioner that-

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"(a) The amount of any special exemption of a kind to 30 which the taxpayer will be entitled under the principal Act for the income year and was so entitled for the preceding year will be higher or lower for the income year than for the preceding year, whether by reason of an amendment made to the principal Act affecting the permissible amount of 35 the special exemption or by reason of a change in the entitlement of the taxpayer or for any other

"(b) The taxpayer will not be entitled for the income year to a special exemption of a kind to which he was

entitled for the preceding year; or

"(c) The taxpayer will be entitled for the income year to a special exemption of a kind to which he was not entitled for the preceding year,—

the Commissioner may at his discretion, require the amount of provisional tax payable by the taxpayer in respect of the income of the income year to be calculated as if the amount to which the taxpayer will, in the opinion of the Commissioner, be entitled for the income year in respect of any such special exemption was the amount to which the taxpayer was entitled in respect of that special exemption for the preceding year.

"44c. Allowance for provisional tax paid by agent—Where an agent is liable to pay any amount of provisional tax in respect of the income of his principal, the provisional tax payable by the principal shall be reduced by that amount.

"44D. Adjustment for losses, extra exemptions, etc.—Not- 15 withstanding anything to the contrary in this Part of this Act, the Commissioner may, in such circumstances and to such extent as he thinks fit, whether by reason of—

"(a) A taxpayer being entitled to have a loss carried for-

"(b) The amount of provisional tax otherwise ascertained under this Part of this Act being excessive, having regard to—

"(i) Any rebate that it appears to the Commissioner will be allowed under Part VI of the 25 principal Act from the income tax assessable on the income for the income year; or

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"(ii) Any deduction by way of special exemption to which it appears to the Commissioner the tax-payer will become entitled for the income year in 30 excess of the deductions taken into account in the taxpayer's provisional tax code,—

or for any other reason, reduce the amount of any provisional tax otherwise payable by a taxpayer, or may make such adjustment as in his opinion is equitable, for the purpose in either 35 case of meeting the special circumstances of any case or class of cases, upon and subject to such terms and conditions as he in his discretion requires."

(2) The Income Tax Assessment Act 1957 is hereby further amended—

(a) By repealing the proviso to subsection one of section forty-five, as added by subsection one of section forty-eight of the Land and Income Tax Amendment Act (No. 2) 1958:

(b) By omitting from subsection one A of section forty-five, as inserted by subsection two of section forty-eight of the Land and Income Tax Amendment Act (No. 2) 1958, the words "taxable income" wherever they occur, and substituting in each case the words "assessable income":

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- (c) By omitting from subsection four of section forty-eight, as substituted by section fifty of the Land and Income Tax Amendment Act (No. 2) 1958, the words "provisions of sections forty-four to forty-seven of this Act", and substituting the words "foregoing provisions of this Part of this Act":
- (d) By omitting from paragraph (b) of subsection one of section fifty the words "section forty-four of this Act", and substituting the words "the foregoing provisions of this Part of this Act".
 - (3) The following enactments are hereby consequentially repealed:
- (a) Section forty-seven and subsection one of section fortyeight of the Land and Income Tax Amendment Act (No. 2) 1958:
 - (b) Section forty-five of the Land and Income Tax Amendment Act 1959.
- 18. Estimation of provisional tax by taxpayer—Section 25 forty-five of the Income Tax Assessment Act 1957 is hereby amended by inserting in subsection one, after the words "the preceding year" where they first occur, the words "or as may be prescribed by the Commissioner in such other manner as the Commissioner thinks fit".
- 30 19. Payment of provisional tax by two instalments—
 (1) The Income Tax Assessment Act 1957 is hereby further amended by repealing section forty-seven, and substituting the following section:
- "47. (1) In the case of every taxpayer to whom section 35 forty-six of this Act does not apply, the provisional tax shall be payable in two instalments, which shall be due and payable respectively on the seventh day of August and the seventh day of February in the income year:
- "Provided that, where the taxpayer furnishes an annual 40 return of income under section eight of the principal Act for an accounting year ending with an annual balance date other than the thirty-first day of March, and the first such accounting year did not end before the first day of October, nineteen

hundred and fifty-eight, the two instalments for the income year corresponding with the second and every subsequent such accounting year shall be due and payable respectively on the seventh day of February and the seventh day of August in the accounting year and in the order in which those days come

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within the accounting year:

"Provided also, that, where the due date fixed by the first proviso to this subsection for the first instalment becoming due within an accounting year is less than two months after the end of the preceding accounting year, the time for the payment of the first instalment shall be deemed to be extended to such day, being the seventh day of a month, as is the first to arrive after the expiration of two months after the end of the preceding accounting year, and the time for the payment of the second instalment shall be deemed to be extended for 15 the same number of months as the time for the payment of the first instalment is extended.

"(2) The amount of any instalment that is payable before the Commissioner gives a notice to the taxpayer under subsection two of section forty-five of this Act shall be half the 20 amount of the provisional tax as required to be estimated by the taxpayer under subsection one of section forty-five of this

Act.

"(3) The amount of any instalment that is payable after the Commissioner has given a notice to the taxpayer under 25 subsection two of section forty-five of this Act shall be the amount specified in that behalf in the notice.

"(4) This section shall be subject to section forty-eight of

this Act."

(2) The Income Tax Assessment Act 1957 is hereby further 30 amended—

(a) By omitting from subsection one of section forty-two the word "June", and substituting the word "August":

(b) By omitting from subsection one of section forty-six 35 the word "June", and substituting the word

"August":

(c) By omitting from paragraph (b) of subsection two of section forty-eight, as substituted by section fifty of the Land and Income Tax Amendment Act (No. 2) 4 1958, the words "one-third of", and substituting the word "half".

(3) Section forty-nine of the Land and Income Tax Amendment Act (No. 2) 1958 is hereby consequentially amended by

repealing paragraph (c).

20. Interim returns—(1) Section forty-eight of the Income Tax Assessment Act 1957, as substituted by section fifty of the Land and Income Tax Amendment Act (No. 2) 1958, is hereby further amended by repealing paragraph (b) of subsection one, and substituting the following paragraph:

"(b) Pursuant to an extension of time granted under subsection three of this section for furnishing the required return, he is not required to furnish, and does not furnish, the required return by the due date for payment of the first instalment of the provisional tax."

(2) Section forty-eight of the Income Tax Assessment Act 1957, as substituted as aforesaid, is hereby further amended by repealing subsection three, and substituting the following sub- 15 section:

"(3) Where the income of a taxpayer for the preceding year consisted exclusively or principally of income derived otherwise than from source-deduction payments, and the taxpayer satisfies the Commissioner that he is unable to furnish the required return by the due date by which he is required under section fourteen of the principal Act to furnish the required return, the Commissioner, upon application in that behalf made in writing by or on behalf of the taxpayer on or before that date, or within such further period as the Commissioner in 25 his discretion may allow in any case or class of cases, may extend the time for furnishing the required return to such date as he in his discretion thinks proper in the circumstances."

21. Estimated taxable income—(1) The Income Tax Assessment Act 1957 is hereby further amended by repealing 30 section forty-nine, and substituting the following section:

"49. (1) Where any taxpayer believes that the income derived by him (otherwise than from source-deduction payments) in the income year will be less than the income so derived by him in the preceding year, the taxpayer may, 35 within the time within which he is required to furnish a return of his income for the preceding year, or within such further time as the Commissioner in his discretion may allow in any case or class of cases, furnish to the Commissioner a statement showing—

40 "(a) The amount of the taxpayer's assessable income in

"(a) The amount of the taxpayer's assessable income in relation to ordinary income tax for the income year, as estimated by the taxpayer; and

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"(b) In the case of a taxpayer to whom section forty-four of this Act applies in the income year, the respective amounts, as estimated by the taxpayer, of source-deduction payments, income other than source-deduction payments, and income that is exempt from social security income tax comprised in that estimated assessable income; and

"(c) In the case of a taxpayer to whom section forty-four of this Act does not apply in the income year, the amount of the taxpayer's non-assessable income for 10 the income year, as estimated by the taxpayer; and

"(d) The amount of the provisional tax payable in accordance with subsection two of this section.

"(2) Subject to subsection three of this section, where a taxpayer duly furnishes to the Commissioner a statement 15 under subsection one of this section, the amount estimated by the taxpayer under paragraph (a) of that subsection shall be deemed to be the provisional income of the taxpayer for the income year, and the amount of provisional tax payable by the taxpayer in respect of the income year shall be-

"(a) In the case of a taxpayer to whom section forty-four of this Act applies in the income year, the amount that is ascertained accordingly pursuant to the provisions of that section if the provisional income is deemed to be comprised of the respective amounts 25 of source-deduction payments, income other than source-deduction payments, and income that is exempt from social security income tax, as estimated by the taxpayer under paragraph (b) of subsection one of this section; and

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"(b) In the case of a taxpayer to whom section forty-four of this Act does not apply in the income year, an amount equal to the income tax that, subject to section forty-four B of this Act, would have been assessable in respect of the income of the preceding 35 year if the assessable income in relation to ordinary income tax derived by the taxpayer in the preceding year had been equal to the amount estimated by the taxpayer under paragraph (a) of subsection one of this section, and if the non- 40 assessable income derived by the taxpayer in the preceding year had been equal to the amount estimated by the taxpayer under paragraph (c) of that subsection.

"(3) Where the Commissioner has reason to believe that the amount of any kind of income that will be or has been derived by the taxpayer in the income year is greater than the amount of that kind of income as estimated by the taxpayer, the Commissioner (whose decision shall be final and conclusive)—

"(a) May estimate the respective amounts that, in the opinion of the Commissioner, should have been the amounts estimated by the taxpayer under paragraphs (a) and (b) or, as the case may be, paragraphs (a) and (c) of subsection one of this section and shown in the statement furnished under that subsection; and

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"(b) May calculate the amount of the provisional tax that would have been payable if the amounts so estimated by the Commissioner had been shown in the statement,—

and the amount so calculated shall be the amount of provisional tax payable by the taxpayer in respect of the income of the income year.

"(4) The respective amounts of income as estimated by the Commissioner under subsection three of this section shall not be greater than the corresponding amounts derived by the taxpayer in the year preceding the income year."

(2) Section forty-eight of the Income Tax Assessment Act 25 1957, as substituted by section fifty of the Land and Income Tax Amendment Act (No. 2) 1958, is hereby further amended by inserting in subsection four, after the words "section fourteen of the principal Act, and", the words "subject to section forty-nine of this Act".

30 (3) Section forty-six of the Land and Income Tax Amendment Act 1959 is hereby consequentially amended by repealing subsections one to four.

22. Basic tax deductions—(1) The Income Tax Assessment Act 1957 is hereby further amended by repealing the First Schedule, and substituting the First Schedule set out in the Second Schedule to this Act.

(2) The following enactments are hereby consequentially repealed:

(a) Subsection three of section forty and section fifty-five of the Land and Income Tax Amendment Act (No. 2) 1958 and the Schedule to that Act: (b) Subsection three of section thirty-three of the Land and Income Tax Amendment Act 1959.

(3) Section fifteen of the Income Tax Assessment Act 1957 is hereby amended by omitting the words "consisting of the total of the overtime pay (if any) comprised in those payments and the total of all salary and wages other than overtime pay comprised therein".

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SCHEDULES

FIRST SCHEDULE

Section 12 (1)

RATES OF ORDINARY INCOME TAX

"PART B

Rates Referred to in Clause 1 of Part A

The rate of tax for every £1 shall be-On so much of the income as-Does not exceed £500 3 0 Exceeds £500 but does not exceed £600 3 6 £600 £700 0 ,, £700 £800 6 ,, ,, £800 £900 5 0 ,, £900 5 £1,000 3 £1,000 £1,100 5 6 ,, £1,200 5 £1,100 9 ,, £1,200 £1,300 6 0 ,, ,, £1,400 £1,500 £1,300 6 3 ,, ,, £1,400 6 6 ,, ,, £1,600 £1,700 £1,500 6 9 ,, £1,600 7 0 7 £1,700 £1,800 3 7 £1,800 £1,900 6 £1,900 £2,000 7 9 ,, £2,000 £2,100 0 8 ,, ,, £2,100 £2,200 8 3 ,, ,, £2,200 £2,300 8 6 ,, ,, £2,300 £2,400 8 9 ,, ,, £2,500 9 0 £2,400 ,, £2,500 9 £2,600 3 £2,600 9 £2,700 6 ,, ,, £2,700 £2,800 9 9 ,, ,, £2,800 £2,900 10 0 ,, 22 £2,900 £3,000 10 3 ,, £3,000 £3,100 10 6 ,, £3,200 £3,100 10 ,, £3,200 £3,300 0 11 ,, £3,300 £3,400 11 3 £3,400 £3,500 11 6 ,, ,, £3,500 £3,600 9 11 " ,, £3,600 12

Section 22 (1)

SECOND SCHEDULE

NEW FIRST SCHEDULE TO INCOME TAX ASSESSMENT ACT 1957

Sections 2 (1), 12 (1)

"FIRST SCHEDULE

"BASIC TAX DEDUCTIONS

"Salary or Wages

- "1. Effect of regular current contributions to a superannuation fund—In any case where section ten of this Act applies,—
 - "(a) The amount of any payment of salary or wages shall, for the purposes of this Schedule, be calculated in accordance with subsection (1) of that section; and
 - "(b) The basic tax deduction shall be increased by the additional deduction provided for by subsection (2) of that section.
- "2. Payments for weekly pay periods—From every payment of salary or wages not included in any of the clauses 5, 6, and 7 of this Schedule, where the payment is for a weekly pay period, the basic tax deduction shall be the appropriate amount specified in Appendix A to this Schedule, according to the amount of the payment and the employee's tax code.
- "3. Payments for pay periods longer than a week—From every payment of salary or wages not included in any of the clauses 5, 6, and 7 of this Schedule, where the payment is for a pay period longer than a week, the basic tax deduction shall be the amount that is ascertained—
 - "(a) By calculating the part of the payment that is for a week, on the basis that the overtime pay (if any) included in the payment and the balance of the payment respectively accrued at a uniform daily rate throughout the pay period; and
 - "(b) By calculating the amount of the tax deduction that would be made under clause 2 of this Schedule from the part of the payment that is for a week; and
 - "(c) By increasing the amount of the tax deduction so calculated by the proportion that the total payment bears to the part of the payment that is for a week.
- "4. Payments in other cases—From every payment of salary or wages not included in any of the clauses 5, 6, and 7 of this Schedule, where neither clause 2 nor clause 3 of this Schedule applies, the basic tax deduction shall, in respect of so much of the payment as is for the services of the employee during any week ending with a Saturday (calculated in accordance with section 15 of this Act where that section applies), be the amount of the tax deduction that would be made under clause 2 of this Schedule if the payment or, as the case may be, the part of the payment were for a weekly pay period ending with that Saturday.

- "5. Payments for secondary employment—(1) For the purposes of this clause—
 - "'Secondary employment', in relation to an employee engaged in any employment in respect of which a reduced deduction applies to the employee, means another employment in which the employee is also engaged while that reduced deduction applies to the employee, and in respect of which he has not delivered to the employer a special tax code certificate for the time being in force, but has delivered to the employer a secondary employment notice signed by the employee, being a notice in a form authorised by the Commissioner and containing such particulars as the Commissioner requires in relation to that reduced deduction.
- "(2) From every payment of salary or wages for a secondary employment the basic tax deduction shall be an amount calculated on the amount of the payment at the rate of 4s. 6d. per £1.
- "6. Payments to shearers—(1) From every payment of salary or wages for employment as a shearer, the basic tax deduction shall, in respect of so much of the payment as is for any day, be as provided in this clause.
- "(2) Where the daily payment does not exceed £4, the basic tax deduction shall be an amount equal to one-fifth of the tax deduction that would be made under clause 2 of this Schedule from a payment equal to five times the amount of the daily payment.
- "(3) Where the daily payment exceeds £4, the basic tax deduction shall be the total of the following amounts:
 - "(a) An amount equal to one-fifth of the tax deduction that would be made under clause 2 of this Schedule from a payment of £20; and
 - "(b) An amount calculated on the excess of the payment over £4 at the appropriate rate specified in Appendix B to this Schedule, according to the employee's tax code.
- "7. Payments to casual agricultural employees—(1) For the purposes of this clause—
 - "'Class A casual agricultural employee' means a casual agricultural employee whose rate of wages or whose remuneration is equal to or greater than the minimum rate of wages for a male worker of twenty-one years or over in the class of work for which the employee is engaged:
 - "'Class B casual agricultural employee' means a casual agricultural employee who is not a Class A casual agricultural employee.
- "(2) From every payment of salary or wages for employment as a Class A casual agricultural employee, the basic tax deduction shall, in respect of so much of the payment as is for any day, be an amount

equal to one-fifth of the tax deduction that would be made under clause 2 of this Schedule from a payment equal to five times the amount of the daily payment.

"(3) From every payment of salary or wages for employment as a Class B casual agricultural employee, the basic tax deduction shall be an amount calculated on the amount of the payment at the rate of 1s. 6d. per £1.

"Extra Emoluments

"8. Extra emoluments—From every payment of an extra emolument the basic tax deduction shall be an amount calculated on the amount of the payment at the rate of 4s. 6d. per £1.

"APPENDIX A

"Tax Deductions from Payments for Weekly Pay Periods

WEEKLY	AMT. TO BE	DEDUCTED	WEEKLY	AMOU	NT TO BE D	EDUCTED
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*Include value of allowances-e.g., board and lodging.

"APPENDIX A-continued

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*Include value of allowances-e.g., board and lodging."

"APPENDIX A-continued

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6 6 6 7	1	6 7 8 9 0	00000			7 7 7 7 7	2 3 4 5 6	l	7 7 7 7	2 3 4 5 6		7 7 7 7	2 3 4 5 6		7 7 7 7 7	23456		7 7 7 7 7	2 3 4 5 6		7 7 7 7	2 3 4 5 6	1 1 1 1	17 17 17 18	
7777		1 2 3 4 5	00000			7 7 7 7	6 7 8 9		7 7 7 7	6 7 8 9		7 7 7 7	6 7 8 9 10		7 7 7 7	6 7 8 9		7 7 7 7 7	6 7 8 9		7 7 7 7 7	6 7 8 9	1 1 1 1	18 19 19 19	
77777	1	6 7 8 9 0	00000		:	? 8 8	11 0 1 2 3		7 8 8 8	0 1 2 3		7 8 8 8	1) 0 1 2 3		7 8 8 8	0 1 2 3		7 8 8 8	11 0 1 2 3		7 8 8 8	11 0 1 2 3	2 2 2 2 2	0 0 0 1	
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7 7 7 7 8	1	6 7 8 9	0 0 0			8 8 8 8 9	8 9 10 11 0		8 8 8	9 10 11		8 8 9	8 9 10 11 0		8 8 8 9	89 19 11 0		8 8 8 9	8 9 10 11 0		8 8 8 9	89510	2 2 2 2 2	2 3 3 4	
88888		1 2 3 4 5	0 0 0			9999	0 1 2 3 4		9 9 9	2 3		999	0 1 2 3 4		9 9 9 9	0 1 2 3 4		9 9 9 9	0 1 2 3 4		9 9 9 9	0 1 2 3 4	2 2 2 2 2	4 4 5 5	
88888	1	6 7 8 9	00000			9999	5 6 7 8 9		9	6 7 8		9 9 9 9	5 6 7 8 9		9 9 9	5 6 7 8 9		9 9 9	5 6 7 8 9		9 9 9	5 6 7 8 9	2 2 2 2 2	5 6 6	
8888	1	12	0 0 0 0			99900	9 18 11 0 1		10	18		9 9 10	9 10 11 0 1		9 9 10 10	9 10 11 0		9 9 10 10	9 10 11 0 1		9 9 10 10	9 19 11 0	2 2 2 2 2	7 7 7 7 8	
88889	1	16	0 0 0			0	23456		1 (1 (1 (1 (3 4		1 Ø 1 Ø 1 Ø 1 Ø	23456		101010	2 3 4 5 6		1 0 1 0 1 0 1 0	2 3 4 5 6		1010	25456	2 2 2 2 2	8 8 9 9	

${\tt SECOND} \ \ {\tt SCHEDULE--} continued$

"APPENDIX A-continued

· w	/EEKI	LY	Г					_		AMC	UN	тт	BE	DED	UCT	ED		_					
EAI	RNIN Ignor Pence	GS ۹		s			SI			M or S2			MI or \$3			M2 or S4			M3 or SS			M4 or S6	
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9999	6 7 8 9 1 0	0 0 0 0		1 4 1 5 1 5 1 5	9 0 3 6 9		13 14 14 14	0 1 2 3		1011	11 0 1 2 3		1 0 1 1 1 1 1 1	11 0 1 2 3		1 0 1 1 1 1 1 1 1 1	11 0 1 2 3		1 0 1 1 1 1 1 1	11 0 1 2 3		1011	0 1 2 3
9999	1 1 1 2 1 3 1 4 1 5	0 0 0		15 16 16 16	11 2 4 7		1 4 1 4 1 4 1 4	3 4 5 6 7		1111111	3 4 5 6 7		1 1 1 1 1 1 1 1 1 1	3 4 5 6 7		1 1 1 1 1 1 1 1	3 4 5 6 7		111111	3 4 5 6 7		1 f 1 f 1 f 1 f 1 f	3 4 5 6 7
9 9 9 9 10	16 17 18 19	0 0 0		17 17 17 17	0 3 6 9 0		1 4 1 4 1 4 1 5	8 9 10 11 0		1 t 1 2 1 2 1 2 1 2	9 0 2 4 7		1 1 1 1 1 1 1 1 1 2	8 9 10 11 0		1 1 1 1 1 1 1 1 1 2	8 9 10 11 0		† † † † † † † † † 2	9 10 11		1 1 1 1 1 1 1 1 1 2	8 9 10 11 0
1 0 1 0 1 0 1 0 1 0	1 2 3 4 5	0 0 0		18 18 18 18	2 5 7 10 1		15 15 15 15	0 1 2 3 4		12 12 13 13	9 11 2 4 6		12 12 12 12	0 1 2 3 4		12 12 12 12	0 1 2 3 4		12 12 12 12	0 1 2 3 4		1 2 1 2 1 2 1 2 1 2	0 1 2 3 4
101010	6 7 8 9	00000	1	19 19 19 0	3 6 9 0 3		15 15 15 15	5 6 7 8 9		13 13 14 14	9 II 1 4 6		1 2 1 2 1 2 1 2 1 2	5 6 7 8 9		12 12 12 12	5 6 7 8 9		12	5 6 7 8 9		12 12 12 12	5 6 7 8 9
1010	11 12 13 14 15	00000	1 1	0 0 0 1	5 8 10 1		15 16 16 16	11 2 4 7		1 4 1 4 1 5 1 5 1 5	8 11 1 3 6		12 12 12 13	9 19 11 0		1 2 1 2 1 2 1 3 1 3	9 10 11 0		12 12 12 13	9 10 11 0		12 12 12 13	9 10 11 0 1
10	16 17 18 19 0	00000	1 1 1 1	1 2 2 2	6 9 0 3 6		17 17 17 17	03690		15 15 16 16	8 10 1 3 6		13 13 13 13	2 3 4 5 6		13 13 13 13	2 3 4 5 6		1 3 1 3 1 3 1 3	2 3 4 5 6		13 13 13 13	2 3 4 5 6
11	1 2 3 4 5	00000	1 1 1	2 3 3 3	8 11 1 4 7		18 18 18 18	2 5 7 10 1		16 16 16 16	67890		13 13 13 13	6 7 8 9		13 13 13 13	6 7 8 9		13 13 13 13	6 7 8 9		13 13 13 13	6 7 8 9
1 1 1 1 1 1 1 1 1 1	6 7 8 9	00000	1 1 1	3 4 4 4	90369	1 1	19 13 19 0	3 6 9 0 3		16 17 17 17	1 0 1 2 3		1 4 1 4 1 4 1 4 1 4	2469		1 3 1 4 1 4 1 4	11 0 1 2 3	•	1 3 1 4 1 4 1 4	11 0 1 2 3	!	1 3 1 4 1 4 1 4 1 4	0 1 2 3
1111111	11 12 13 14 15	00000	1 1 1	4 5 5 5 5	11 24 7 10	1 1 1	0 0 1	5 8 10 1		17 17 17 17	3 4 5 6 7		15 15 15 15	14691		1 4 1 4 1 4 1 4	3 4 5 6 7		1 4 1 4 1 4 1 4	3 4 5 6 7		14	3 4 5 6 7
11	16 17 18 19	00000	1 1 1	6 6 6 7	03690	1 1 1	2 2 2	69036		17 17 17 17	891916		16 16 16 16	1 4 6 8		1 4 1 4 1 4 1 4 1 5	8 9 11 0		14 14 14 14	8 9 10 11 0		1 4 1 4 1 4 1 5	8 9 10 11 0

*Include value of allowances—e.g., board and lodging.

"APPENDIX A-continued

w	EÉKL	Y								Α	мо	UNT	то	8É (EDU	CTE	0						_
EAR (I	gnore ence	GS *		MS or S7			M6 er 58			M7 or 59		i	M8 or SIO			M9 or S()			MIO SI2		Dec	No Iarati	on.
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9999	6 7 8 9	00000		1 0 1 1 1 1 1 1	0 1 2 3		1 0 1 † 1 1 1 1	II 0 1 2 3		1 0 1 1 1 1 1 1	100123		1011	11 0 1 2 3		1 0 1 1 1 1 1 1 1 1	11 0 1 2 3		1 0 1 1 1 1 1 1	11 0 1 2 3	2 2 2 2	11 11 11 11	158113
9999	11 12 13 14 15	00000		† † † † † † † † † † † † † † † † † † †	3 4 5 6 7		1 1 1 1 1 1 1 1	3 4 5 6 7		1 1 1 1 1 1 1 1 1 1	3 4 5 6 7		11	3 4 5 6 7		1 1 1 1 1 1 1 1 1 1	3 4 5 6 7		1 1 ! ; 1 ; 1 ; 1 1	3 4 5 6 7	2 2 2 2	12 13 13	6 9 0 4 7
9 9 9 9 10	1.6 1.7 1.8 1.9 0	00000		1 1 1 1 1 1 1 1 1 2	89510		1 1 1 1 1 1 1 1 1 2	8 9 10 11 0		1 1 1 1 1 1 1 1 1 2	8 9 10 11		11 11 11 11	8 9 10 10		1 1 1 1 1 1 1 1 1 2	8 9 10 11 0		1 1 1 1 1 1 1 1 1 2	8 9 10 11 0	2 2 2 2 2	13 14 14 14 15	fn 2 5 8 0
10	1 2 3 4 5	00000		12 12 12 12	0 1 2 3 4		12 12 12 12	0 1 2 3 4		12 12 12 12	0 1 2 3 4		12 12 12 12	0 1 2 3 4		1 2 1 2 1 2 1 2 1 2	0 1 2 3 4		121212	0 1 2 3 4	2 2 2 2 2	15 15 16	3 6 9 1 4
10	6 7 8 9	0000		12 12 12 12	5 7 8 9		12 12 12 12	5 6 7 8 9		1 2 1 2 1 2 1 2 1 2	5 6 7 8 9		12 12 12 12	5 6 7 8 9		1 2 1 2 1 2 1 2 1 2	56789		121212	5 6 7 8 9	2 2 2 2 2	16 16 17 17	7 11 2 5 9
1010	1 1 1 2 1 3 1 4 1 5	0 0 0 0		12 12 12 13	9 10 11 0		12 12 12 13	9 10 11 0		12 12 13 13	9 10 11 0 1		12 12 13 13	9 10 11 0		1 2 1 2 1 3 1 3	9 10 11 0		1 2 1 2 1 3 1 3	9 II II 0 1	2 2 2 2 2	18 18 18 18	0 3 6 10
10	16 17 18 19 0	00000		13 13 13 13	23456		13 13 13	2 3 4 5 6		13 13 13 13	2 3 4 5 6		13 13 13 13	2 3 4 5 6		1 3 1 3 1 3 1 3 1 3	2 3 4 5 6		1 3 1 3 1 3 1 3 1 3	2 3 4 5 6	2 2 3 3	19 19 19 0	4 8 11 2 6
1111111	1 2 3 4 5	0 0 0 0		13 13 13 13	6 7 8 9		13 13 13 13	6 7 8 9		13 13 13 13	6 7 8 9		13 13 13 13	6 7 8 9		1 3 1 3 1 3 1 3	6 7 8 9		13 13 13 13	6 7 8 9	33333	0 1 1 1 1	9 0 3 7
† 1 † † † † † † † †	6 7 8 9	0 0 0		13 14 14 14	11 0 1 2 3		13 14 14 14	11 0 1 2 3		13 14 14 14	0 1 2 3		13 14 14 14	11 0 1 2 3		1 3 1 4 1 4 1 4 1 4	II 0 1 2		13 14 14 14	11 0 1 2 3	3 3 3 3 3	2 2 2 3	1 5 8 11 3
1 † 1 † 1 † 1 †	11 1.2 13 14 15	0000		1 4 1 4 1 4 1 4	3 4 5 6 7		1 4 1 4 1 4 1 4	3 4 5 6 7		1 4 1 4 1 4 1 4	3 4 5 6 7		1 4 1 4 1 4 1 4	3 4 5 6 7		1 4 1 4 1 4 1 4	3 4 5 6 7		1 4 1 4 1 4 1 4	3 4 5 6 7	3 3 3 3 3	3 4 4 4	6 9 0 4 7
1 1 1 1 1 1 1 1 1 2	16 17 18 19	0 0 0		1 4 1 4 1 4 1 4	8 9 11 0		14 14 14 14	8 9 10 11 0		1 4 1 4 1 4 1 4 1 5	8 9 10 11 0		1 4 1 4 1 4 1 4 1 5	9 10 10		1 4 1 4 1 4 1 4 1 5	8 9 10 11 6		1 4 1 4 1 4 1 4 1 5	8 9 II 0	3 3 3 3 3	4 5 5 6	10 2 5 8 0

*Include value of allowances—e.g., board and lodging.

"APPENDIX A-continued

14	EEI	K 1 ,	, 1			_	-	-		_	 	МО	UNT	то	BE I	ED	JCT	ED				_		· · · ·	
EAR ()	gno	NG	S		s				SI		9	1 r 2			MI or \$3			M2 or S4			M3 or SS			M4 or S6	
12 12 12 12		1 2 3 4 5	d .	£ 1 1 1 1 1 1	\$. 7 7 7 7	5 7		£ 1 1 1 1 1 1	s. 2 2 3 3	d. 8 11 1 4 7	£	\$. 18 18 18 18	d. 2 5 7 10	£	1 7 1 7 1 7 1 7 1 7	d. 1 3 6 8	£	15 15 15 15	d. 0 1 2 3 4	Ĺ	1.5 1.5 1.5 1.5 1.5	d. 0 1 2 3 4	£	15 15 15 15	d. 0 1 2 3 4
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12	1 1 1 1	2 3 4	00000	1 1 1 1	10	9 8 1 10 1 1		1 1 1	4 5 5 5 5	11 2 4 7	1 1 1	0 0 0 1	5 8 10 1 4		18 18 18 19	9 18 11 0		15 15 16 16	9 10 11 2		15 15 16 16	9 II 0 1		15 15 15 16	9 II 0 1
12	1 1 1	7 8	00000	1 1 1	1 C 1 C 1 1 1 1	9 9		1 1 1 1	6 6 6 7	03690	1 1 1	1 1 2 2 2	6 9 0 3 6		19 19 19 19	2 3 4 5 6		16 16 16 17	6 9 11 4		16 16 16 16	2 3 4 5 6		16 16 16 16	2 3 4 5 6
13 13 13 13		1 2 3 4 5	00000	1 1 1 1	1 1 1 1 1 2 1 2	11 2 1 2 4		1 1 1 1	7 7 7 7 8	2 5 7 10	1 1 1 1	2 3 3 3	8 11 1 4 7		19 19 19 19	6 7 8 9		17 17 17 18	6 8 11 1 3		16 16 16 16	6 7 8 9		16 16 16 16	6 7 8 9
13 13 13 13		6 7 8 9	0 0 0 0	1 1 1 1	1 2 1 3 1 3 1 3	3 3	5	1 1 1 1	8 8 9 9	3 6 9 0 3	1 1 1 1	3 4 4 4	9 0 3 6 9	1 1 1	19 0 0 0	11 0 1 2 3		18 18 18 19	6 8 10 1 3		16 17 17 17	11 0 1 2 3		16 17 17 17	11 0 1 2 3
13 13 13 13	1	1 2 3 4 5	00000	† 1 † †	1 2 1 4 1 4 1 4	1 2	2	1 1 1 1	9 9 9 10	5 8 18 1 4	1 1 1 1	4 5 5 5 5	11 2 4 7 10	1 1 1	0 0 0 1	5 10 1 4	1	19 19 19 0	5 8 10 0 3		17 17 17 17	3 4 5 6 7		17 17 17 17	3 4 5 6 7
13 13 13 13	1	6 7 8 9	00000	1 1 1	1 5 1 5 1 5 1 6	5 6	5	1 1 1 1	1 0 1 0 1 1 1 1 1 1	6 9 0 3 6	1 1	6 6 6 7	0 3 6 9 0	1 1 1 1	1 1 2 2 2	6 9 0 3 6	1 1 1 1	0 0 0 1	5 7 10 11 0		17 17 17 17	9 10 11 0		17 17 17 17	8 9 10 11 0
1 4 1 4 1 4 1 4 1 4		1 2 3 4 5	00000	1 1 1	1 6 1 6 1 6 1 7	5 5	5 7 0	1 1 1 1	11 11 12 12	8 11 1 4 7	1 1 1 1	7 7 7 7 8	2 5 7 10 1	1 1 1 1	2 3 3 3	8 11 1 4 7	1 1 1 1	1 1 1 1	0 1 2 3 4		18 18 18 18	0 1 4 6 8		18 18 18 18	0 1 2 3 4
1 4 1 4 1 4 1 4	,	6 7 8 9 0	00000	1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7 9	3 9 0 3	1 1 1 1	12 13 13 13	9 0 3 6 9	1 1 1 1	8 8 9 9	3 6 9 0 3	1 1 1	3 4 4 4 4	9 0 3 6 9	1 1 1	1 1 1 1	5 6 7 8 9		18 19 19 19	11 3 6 8		18 18 18 18	5 7 8 9
1 4 1 4 1 4 1 4 1 4	1 1	1 2 3 4 5	0 0 0	1 1 1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	8 8 8 1	5 8 10 1	. 1 1 1 1	13 14 14 14	11 2 4 7	1 1 1 1	9 9 10 10	5 8 10 1 4	1 1 1	4 5 5 5 5	11 2 4 7	1 1 1 1	1 1 1 2 2	9 10 11 0 1	1 1	19 0 0 0	. 10 1 3 6 8		18 18 19	- 11
14 14 14 14	1	6 7 8 9 0	0 0 0	1 2 2 2	1	9 9	6 9 0 5 6	1 1 1	15 15 15 15	0 3 6 9 0	1 1 1 1	10 10 11 11	6 9 0 3 6	1 1 1	6 6 6 7	6	1 1 1	2 2 2 2 2	2 3 4 5 6	1 1 1 7	0 1 1 1	10 0 3 5 7		19 19 19	4 5

*Include value of allowances—e.g., board and lodging.

"APPENDIX A-continued

WEEKLY			AMOU	JNT TO BE D	EDUCTED		
EARNINGS = (Ignore Pence)	M5 or 57	M6 or 58	M7 or 59	M8 or S10	M9 or SII	M10 07 S12	No Declaration
£ s. d. 12 1 0 12 2 0 12 3 0 12 4 0 12 5 0	£ s. d. 15 0 15 1 15 2 15 3 15 4	£ s. d. 15 0 15 1 15 2 15 3 15 4	\$ s. d. 15 0 15 1 15 2 15 3 15 4	£ s. d. 15 0 15 1 15 2 15 3 15 4	£ s. d. 15 0 15 1 15 2 15 3 15 4	£ s. d. 15 0 15 1 15 2 15 3 15 4	£ s. d. 3 6 3 3 6 6 3 6 9 3 7 1 3 7 4
12 6 0 12 7 0 12 8 0 12 9 0 12 10 0	15 5 15 6 15 7 15 8 15 9	15 5 15 6 15 7 15 8 15 9	15 5 15 6 15 7 15 8 15 9	15 5 15 6 15 7 15 8 15 9	15 5 15 6 15 7 15 8 15 9	15 5 15 6 15 7 15 8 15 9	3 7 7 3 7 II 3 8 2 3 8 5 3 8 9
12 11 0 12 12 0 12 13 0 12 14 0 12 15 0	15 9 15 11 15 11 16 0 16 1	15 9 15 II 15 II 16 0 16 1	15 9 15 10 15 11 16 0	15 9 15 10 15 11 16 0 16 1	15 9 15 10 15 11 16 0 16 1	15 9 15 10 15 11 16 0 16 1	3 9 0 3 9 3 3 9 6 3 9 0 3 10 1
12 16 0 12 17 0 12 18 0 12 19 0 13 0 0	16 2 16 3 16 4 16 5 16 6	16 2 16 3 16 4 16 5 16 6	16 2 16 3 16 4 16 5	16 2 16 3 16 4 16 5 16 6	16 2 16 3 16 4 16 5 16 6	16 2 16 3 16 4 16 5	3 10 4 3 10 8 3 10 H 3 11 2 3 11 6
13 1 0 13 2 0 13 3 0 13 4 0 13 5 0	16 6 16 7 16 8 16 9 16 10	166 167 168 169	166 167 168 169 169	16 6 16 7 16 8 16 9 16 M	16 6 16 7 16 8 16 99	16 6 16 7 16 8 16 9	3 11 9 3 12 0 3 12 3 3 12 7 3 12 10
13 6 0 13 7 0 13 8 0 13 9 0 13 10 0	16 II 17 0 17 1 17 2 17 3	16 # 17 0 17 1 17 2 17 3	16 II 17 0 17 I 17 2 17 3	16 II 17 0 17 1 17 2 17 3	16 II 17 0 17 I 17 2 17 3	16 II 17 0 17 1 17 2 17 3	3 13 1 3 13 5 3 13 8 3 13 II 3 14 3
13 11 0 13 12 0 13 13 0 13 14 0 13 15 0	17 3 17 4 17 5 17 6 17 7	17 3 17 4 17 5 17 6 17 7	17 3 17 4 17 5 17 6 17 7	173 174 175 176	17 3 17 4 17 5 17 6 17 7	17 3 17 4 17 5 17 6	3 14 6 5 14 9 3 15 0 3 15 4 3 15 7
13 16 0 13 17 0 13 18 0 13 19 0 14 0 0	178 179 170 1711	17 8 17 9 17 D 17 H 18 O	17 8 17 9 17 10 17 11 18 0	17 8 17 9 17 (0) 17 11 18 0	178 179 170 170	17 8 17 9 17 10 17 11 18 0	3 15 10 3 16 2 3 16 5 3 16 8 3 17 0
14 1 0 14 2 0 14 3 0 14 4 0 14 5 0	18 0 18 1 18 2 18 3 18 4	18 0 18 1 18 2 18 3 18 4	18 0 18 1 18 2 18 3 18 4	18 0 18 1 18 2 18 3 18 4	18 0 18 1 18 2 18 3 18 4	18 0 18 1 18 2 18 3 18 4	3 17 3 3 17 6 3 17 9 3 18 1 3 18 4
14 6 0 14 7 0 14 8 0 14 9 0 14 10 0	18 5 18 7 18 8 18 9	18 5 18 6 18 7 18 8 18 9	18 5 18 6 18 7 18 8	18 5 18 6 18 7 18 8 18 9	18 5 18 6 18 7 18 8 18 9	18 5 18 6 18 7 18 8 18 9	5 18 7 5 18 19 5 5 19 9
14 11 0 14 12 0 14 13 0 14 14 0 14 15 0	18 9 18 10 18 11 19 0	18 9 18 10 18 11 19 0 19 1	18 10 18 11 18 11 19 1	18 9 18 10 18 11 19 0	18 9 18 II 19 0 19 1	18 9 18 0 18 U 19 0 19 1	4 0 0 4 0 5 4 0 6 4 0 10 4 1 1
14 15 0 14 17 0 14 18 0 14 19 0 15 0 0	19 3 4 19 4 19 6	19 2 19 4 19 5 19 6	19 23 19 4 19 5 19 6	19 2 19 3 19 4 19 5 19 6	19 2 19 3 19 4 19 5	19 2 19 3 19 4 19 5	4 1 4 4 1 8 4 1 II 4 2 2 4 2 6

*Include value of allowances-e.g., board and lodging.

"APPENDIX A-continued

w	EEKL	Υ.	<u> </u>		_					AMO	UN'	T TO	BE	DED	UCT	ED						
EAR	NIN gnor ence	GS٠		s			SI			M 12			MI or S3			M2 or S4			M3 or SS			M4 or S4
£ 15 15 15 15	s. 1 2 3 4 5	d. 0000	2 2 2 2 2 2	s. 0 0 1	d. 8 11 1 4 7	£ 1 1 1 1 1 1	16 16 16 16	d. 2 5 7	1 1 1 1	s. 11 11 12 12	d. 8 11 1 4 7	1 1 1 1	s. 7 7 7 7	d. 2 5 7 0 1	1 1 1 1 1	\$. 2 2 3 3 3	d. 8 11 1 4 7	1 1 1 1	s. 1 2 2 2	d. 13 0 2 5 7	£	1. 19 19 19
15 15 15 15	6 7 8 9	00000	2 2 2 2	2 2 2	90009	1 1 1	17 17 17 18	3690s	1 1 1 1	12 13 13 13	9 0 3 6 9	1 1 1 1	8 8 9 9	3 6 9 0 3	1 1 1 1	3 4 4 4	9 0 3 6 9	1 1 1 1	2 3 3 3 3	9 0 1 2 3	1 1 1 1	1 9 0 0 0
15 15 15 15	11 12 13 14	00000	2 2 2 2 2	2 3 3 3 3	11 2 4 7	1 1 1 1	18 18 19	58014	1 1 1 1	1 3 1 4 1 4 1 4 1 4	11 2 4 7	1 1 1 1	9 9 10 10	5 8 10 1 4	1 1 1 1	4 5 5 5 5	11 2 4 7 10	1 1 7 1	3 3 3 3	3 4 5 6 7	1 1 1 1	0 0 0 0
15 15 15 15	16 17 18 19	00000	2 2 2 2 2	4 4 4 5	0 20 00 00	1 1 2 2 2	19 19 0 0	69036	1 1 1	15 15 15 15 16	0 3 6 9 0	1 1 1	1 0 1 0 1 1 1 1 1 1	6 9 0 3 6	1 1 1 1	6 6 6 7	0 3 6 9 0	1 1 1	3 3 3 4	0 9 9	1 1 1 1	1 1 1 1 2
16 16 16 16	1 2 3 4 5		2 2 2 2 2	5 5 5 6	2 5 7 10 1	2 2 2 2	0 0 1 1	8 II 1 4 7	1 1 1 1	16 16 16 16	2 5 7 18 1	1 1 1	11 11 12 12	8 11 1 4 7	1 1 1 1	7 7 7 7 8	2 5 7 10 1	1 1 1	4 4 4 4	0 1 2 3 4	1 1 1 1	2 2 2 2 3
16 16 16 16	6 7 8 9		22222	6 6 7 7	3 6 9 0 3	2 2 2 2	1 2 2 2 2	9 0 3 6 9	1 1 1 1	17 17 17 18 18	3 6 9 0 3	1 1 1	12 13 13 13	9 0 3 6 9	1 1 1 1	8 8 9 9	3 6 9 0 3	1 1 1 1	4 4 4 4	5 6 7 8 9	1 1 1 1	3 3 3 4
16 16 16 16	11 12 13 14	00000	2 2 2 2 2	7 7 7 8 8	5 10 1	2 2 2 2	2 3 3 3 3	11 2 4 7	1 1 1 1	18 18 18 19	5 8 10 1 4	1 1 1 1	13 14 14 14	11 2 4 7	1 1 1 1	9 9 10	5 8 !0 1 4	1 1 1 1	4 5 5 5 5	11 2 4 7	1 1 1 1	4 4 4 5
16 16 16 16	16 17 18 19	000	2 2 2 2 2	8 9 9	6 9 0 3 6	2 2 2 2 2	4 4 4 5	0 3 6 9 0	1 1 2 2 2	19 19 0 0	6 9 0 3 6	1 1 1 1	15 15 15 15	0 5 6 9 0	1 1 1	1 0 1 0 1 1 1 1 1 1	69036	1 1 1 1	6 6 6 7	0 3 6 9 0	1 1 1 1	5 5 5 5
17 17 17 17	1 2 3 4 5	00	20000	9 10 10	8 1 1 4 7	2 2 2 2 2	5 5 5 5 6	2 5 7 10 1	2 2 2 2 2	0 0 1 1	8 11 1 4 7	1 1 1 1	16 16 16 16	2 5 7 10 1	1 1 1 1	1 1 1 1 1 2 1 2 1 2	8 1 1 4 7	1 1 1	7 7 7 7 8	2 5 7 10 1	1 1 1 1	5 5 5 5
17 17 17 17	6 7 8 9	000	2 2 2 2 2,	10 11 11 11	90369	2 2 2 2 2	6 6 7 7	3 6 9 0 3	2 2 2 2 2	1 2 2 2 2	9 0 3 6 9	1 1 1	17 17 17 18	3 6 9 0 3	1 1	12 13 13 13	9 0 3 6 9	1 1 1 1	8 8 9 9	3 6 9 0 3	1 1 1 1	5 6 6 6 6
171717	1 1 1 2 1 3 1 4 1 5	0	2 2 2 2 2	121212	tt 2 4 7 10	2 2 2 2	7 7 7 8 8	5 8 10 1 4	2 2 2 2 2	2 3 3 3	11 2 4 7 10	1 1 1	18 18 19	5 8 10 1	1 1 1 1	13 14 14 14	11 2 4 7 10	1 1 1 1	9 9 10 10	5 8 10 1 4	1 1 1	6 6 6
17 17 17 17	1.6 1.7 1.8 1.9	0 0	2 2 2 2 2	13 13 13 14	0 3 6 9 0	2 2 2 2 2	8 9 9	69036	2 2 2 2 2	4 4 4 5	0 3 6 9 0	1 1 2 2 2	19 19 0	6 9 0 3 6	1 1 1 1	15 15 15 15	03690	1 1 1 1	1 0 1 0 1 1 1 1 1 1	6 9 0 3 6	1 1 1 1	6 6 6 7

"APPENDIX A-continued

w	EEK	LY	Π	_		-			_		A	МО	UNT	то	BE C	EDL	CTE	_						
EAR	NIN Ignor	IGS '		M:	3			M6 or S8			M7 or S9			M8 or SIO			M9 or SII			MIO OF SIZ		Dec	No Iaratio	n
15 15 15 15	1. 1 2 3 4	0		1 1	9999	d. 67 89	£	19 19 19 19	d. 6 7 8 9 10	٤	19 19 19 19	d. 6 7 8 9	£	19 19 19 19	d . 6 7 8 9	£	1. 19 19 19	d 6 7 8 9	£	19 19 19 19	d. 6 7 8 9	4 4 4 4 4	1. 2 3 3 3	d. 9037
15 15 15 15	6 9	0			9 0 0 0	11 0 1 2 3	† † 1 †	19 0 0	11 0 1 2 3	1 1	19	1 2 3	1 1	19	11 0 1 2 3	1 1 1	1 9 0 0 0	11 0 1 2 3	1 1 1	1 9 0 0 0	11 0 1 2 3	4 4 4 4 4	4 4 4 5	1 5 8 II 3
15 15 15	11212111	0			0 0 0 0	3 4 5 6 7	1 1 1 1	0 0 0	3 4 5 6 7	1 1 1	0 0 0	5 4 5 6 7	1 1 1	00000	3 4 5 6 7	1 1 1	0 0 0	3 4 5 6 7	1 1 1 1	0 0 0	3 4 5 6 7	4 4 4 4	5 5 6 6	6 9 0 4 7
15	† 6 † 7 † 8 † 9	0		!	0 0 0 0 1	8 9 18 11 0	1 1 1 1	0 0 0 0	8 9 10 11 0	1 1 1	0 0 0 1	9 10 11 0	1 1 1	0 0 0 1	8 9 10 11 0	1 1	0 0 0	8 9 10 11 0	1 .1 .1 1	0 0 0	8 9 10 11 0	4 4 4 4	6 7 7 7 8	10 2 5 8 0
16	† 2 3 4 5	0			1 1 1	0 1 2 3 4	1 1 1 1	1 1 1	0 1 2 3 4	1 1 1	1 1 1 1	0 1 2 3 4	1 1 1 1	1 1 1 1	0 1 2 3 4	1 1 1	1 1 1 1	0 1 2 3 4	1 1 1	1 1 1 1	0 1 2 3 4	4 4 4 4	8 8 9 9	3 6 9 1 4
16 16 16 16	6 7 8 9	0 0			1 1 1	5 6 7 8 9	1 1 1 1	1 1 1	5 6 7 8 9	1 1 1	1 1 1 1	5 6 7 8 9	1 1 1	1 1 1 1	5 6 7 8 9	1 1 1	1 1 1 1	5 6 7 8 9	1 1 1 1	1 1 1 1	5 6 7 8 9	4 4 4 4	9 10 10	7 11 2 5 9
16 16 16 16	1 2 1 3 1 4 1 5	0			1 1 2 2	9 10 11 0 1	1 1 1 1	1 1 2 2	9 10 11 0 1	1 1 1 1	1 1 2 2	9 10 11 0 1	1 1 1 3	1 1 2 2	9 10 11 0 1	1 1 1 1	1 1 2 2	9 IB II 0 1	1 1 1 1	1 1 2 2	9 10 11 0 t	4 4 4 4	1 1 1 1 1 1 1 1 1 2	0 3 6 10 1
16 16 16 16	16	0	1 1	! !	2 2 2 2 2	2 3 4 5 6	1 1 1	2 2 2 2 2	2 3 4 5 6	1 1 1 1	5 2 2 2 2	23456	1 1 1	2 2 2 2	23456	1 1 1	2 2 2 2	2 3 4 5 6	1 1 1 1	2 2 2 2	23456	4 4 4 4 4	13	4 8 11 2 6
17 17 17 17	2 3 4 5	0 0		! !	2 2 3 3 3	8 10 1 3 5	1 1 1	2 2 2 2 2	6 7 8 9	1 1 1	2 2 2 2 2	6 7 8 9 lo	1 1 1	2 2 2 2	6 7 8 9	1 1 1 1	2 2 2 2	6 7 8 9	1 1 1 1	2 2 2 2	678910	4 4 4 4	14	903710
17 17 17 17	10	0		 	3 4 4 4	8 19 0 3 5	1 1 1 1	2 3 3 3 3	0 1 2 3	1 1 1 1	2 3 3 3	11 0 1 2 3	1 1 1 1	2 3 3 3	0 1 2 3	1 1	2 3 3 3	11 0 1 2 3	1 1 1 1	2 3 3 3	10123	4 4 4 4 4	15	5 8 11 3
17 17 17 17	112	0 0		! ! !	4 5 5 5	7 10 0 2 5	1 1 1	5 5 3 3	3 4 5 6 7	1 1 1	3 3 3 3	3 4 5 6 7	1 1 1	3 3 3 3	3 4 5 6 7	1 1 1 1	3 3 3 3 3	3 4 5 6 7	1 1 1	3 3 3 3	3 4 5 6 7	4 4 4 4	16 17	6 9 0 4 7
17 17 17 17	1 6	0 0		İ	5 5 6 6	79024	1 1 1	3 3 3 4	9 10 11 0	1 1 1	3 3 3 4	8 9 11 0	1 1 1	3 3 3 4	000000	1 1 1	3 3 3 4	0 10 8 8	1 1 1	3 3 3 4	89810	4 4 4 4	1 8 1 8 1 8	10 2 6 8 0

${\bf SECOND} \ \ {\bf SCHEDULE--} continued$

"APPENDIX A-continued

w	EEKL	Ţ	_							AMO	UN	т то	BE	DED	UCT	ED							
EAR	NIN Ignor	GS ٩		s			SI		5	1 1 2			MI or \$3			M2 or S4			M3 or \$5			M4 or S4	
£ 18 18 18	1 2 3 4 5	4.00000	£ 2 2 2 2 2 2 2	1 4 1 4 1 4 1 4 1 5	d. 2 5 7 10	2 2 2 2 2 2 2	s. 9 9 10 10	d. 8 11 1 4 7	2 2 2 2 2 2	5 5 5 5 6	d. 2 5 7 10	2 2 2 2 2 2 2	1. 0 0 1 1	d. 8 11 1 4 7	1 1 1 1 1	16 16 16 16	d. 2 5 7 10	1 1 1 1 1	1 1 1 1 1 2 1 2 1 2	d. 8 11 1 4 7	1 1 1 1	1. 7 7 7 7	d. 2 5 7 10
18 18 18 18	6 7 8 9 1 0	00000	2222	15 15 15 16	3 6 9 0 3	2 2 2 2 2	1011	9 0 3 6 9	2 2 2 2	6 6 7 7	3 6 9 0 3	2 2 2 2 2 2	1 2 2 2 2	9 0 3 6 9	1 1 1 1	17 17 17 18	3 6 9 0 3	1 1 1	12 13 13 13	9 0 3 6 9	1 1 1 1 1	8 8 9 9	3 6 9 0 3
18 18 18 18	11 12 13 14 15	00000	2 2 2 2 2	16 16 16 17	5 8 10 1 5	2 2 2 2 2	1 1 1 2 1 2 1 2 1 2	11 2 4 7	2 2 2 2 2	7 7 7 8 8	5 8 10 1 4	2 2 2 2 2	2 3 3 3 3	11 2 4 7 10	1 1 1 1	18 18 18 19	5 8 10 1 4	1 1 1 1	13 14 14 14	11 2 4 7	1 1	9 9 10 10	5 8 10 1
18 18 18 18	16 17 18 19	00000	2 2 2 2 2	17 17 18 18	7 11 1 4 8	2 2 2 2 2	13 13 13 13	0 3 6 9 0	2 2 2 2	8 9 9 9	6 9 0 3 6	2 2 2 2	4 4 4 5	0 3 6 9 0	1 1 2 2 2	19 19 0 0	6 9 0 3 6	1 1 1	15 15 15 15	0 3 6 9 0	1 1 1 1	1 0 1 0 1 t 1 t	6 9 0 3 6
19 19 19 19	1 2 3 4 5	00000	2 2 2 2 2	18 19 19 19	10 2 4 7 11	2 2 2 2 2	1 4 1 4 1 4 1 5	2 5 7 10 1	2 2 2 2	9 10 10	8 11 1 4 7	2 2 2 2	5 5 5 6	2 5 7 10 1	2 2 2 2	0 1 1	8 fl 1 4 7	1 1 1	16 16 16 16	2 5 7 10 1	1 1 1 1	1 1 1 1 1 2 1 2 1 2	8 II 1 4 7
19 19 19 19	6 7 8 9	00000	3 3 3 3 3	0 0 0 1	† 5 7 10 2	2 2 2 2 2	15 15 16 16	3 6 9 0 3	2 2 2 2	1 0 1 1 1 1 1 1 1 1	9 0 3 6 9	2 2 2 2 2	6 6 7 7	3 6 9 0 3	2 2 2 2 2	1 2 2 2 2	9 0 3 6 9	1 1 1 1	17 17 17 18	3 6 9 0 3	1 1 1	12 13 13 13	9 0 3 6 9
19 19 19 19	11 12 13 14	00000	3 3 3 3 3	1 1 1 2 2	4 8 10 1 5	2 2 2 2 2	16 16 16 17	5 8 10 1 4	2 2 2 2	1 1 1 2 1 2 1 2 1 2	11 2 4 7 10	2 2 2 2	7 7 7 8 8	5 8 10 1 4	2 2 2 2 2	2 3 3 3 3	11 2 4 7 10	1 1 1 1	1 8 1 8 1 9 1 9	5 8 0 1 4	1 1 1 1	1 3 1 4 1 4 1 4	11 2 4 7
19 19 19 19	16 17 18 19	00000	3 3 3 3 3	2 2 3 3 3	7 11 1 4 8	2 2 2 2 2	17 17 18 18	6 9 0 3 6	2 2 2 2	13 13 13 13	0 3 6 9 0	2 2 2 2	8 9 9	6 9 0 3 6	2 2 2 2	4 4 4 5	0 3 6 9 0	1 2 2 2	19 19 0 0	6 9 0 3 6	1 1 1 1	15 15 15 15	0 3 6 9 0
20 20 20 20 20	1 2 3 4 5	00000	3 3 3 3 3	3 4 4 4 4	10 2 4 7	• 2 2 2 2 2	18 18 19 19	8 11 1 4 8	2 2 2 2	1 4 1 4 1 4 1 4 1 5	2 5 7 10 1	2 2 2 2 2	9 1 0 1 0 1 0	8 11 1 4 7	2 2 2 2 2	5 5 5 6	2 5 7 10 1	2 2 2 2	0 1 1	8 11 1 4 7	1 1 1	16 16 16 16	2 5 7 10 1
20 20 20 20 20	6 7 8 9 10	00000	3 3 3 3 3	5 5 5 6	1 5 7 10 2	2 3 3 3 3	19 0 0 0	10 2 4 7	2 2 2 2 2	15 15 15 16	3 6 9 0 3	2 2 2 2 2	10 11 11 11	9 0 3 6 9	2 2 2 2 2	6 6 7 7	3 6 9 0 3	2 2 2 2 2	1 2 2 2 2	9 0 3 6 9	† † † †	17 17 17 18 18	3 6 9 0 3
20 20 20 20 20	11 12 13 14 15	00000	3 3 3 3 3	6 6 7 7	4 8 11 2 6	3 3 3 3 3	1 1 1 1 2	1 5 7 10 2	2 2 2 2	16 16 16 17	5 8 10 1	2 2 2 2 2	1 1 1 2 1 2 1 2 1 2	11 2 4 7	2 2 2 2 2	7 7 7 8 8	5 8 10 1 4	2 2 2 2 2	23333	11 2 4 7 10	1 1 1	8 8 8 9 9	5 8 10 4
20 20 20 20 21	16 17 18 19	00000	3 3 3 3 3	7 8 8 8	9 0 3 7	3 3 3 3	2 2 2 3 3	4 8 10 1 5	2 2 2 2	17 17 18 18	69036	22222	13 13 13 13	0 5 6 9 0	2 2 2 2 2	8 9 9	6 9 0 3 6	2 2 2 2	4 4 4 5	0 3 6 9	1 2 2 2 2	19	6 9 0 3 6

"APPENDIX A-continued

- w	EEKL	v I	-		_			_		A	MOL	JNT	то	BE C	EDU	CTE	_						
EAR	NIN(gnore)	3S *		MS or S7			64 07 58			M7 or S9			M8 or SIO			M9 or SII			MIO or SI2		Dec	No larati	on
1 B 1 B 1 B 1 B 1 B	\$. 1 2 3 4 5	00000	4 - 1 - 1 - 1	6 6 6 7 7	d. 791124	£ 1 1 1 1 1	s. 4 4 4 4	d. 0 1 2 3 4	1 1 1 1	1. 4 4 4 4	d. 01254	1 1 1 1 1	s. 4 4 4 4	d. 0 1 2 3 4	4 1 1 1 1	s. 4 4 4 4	d. 0 1 2 3 4	1 1 1 1	s. 4 4 4 4	d. 0 1 2 3 4	4 4 4 5 5	\$. 19 19 19	d. 3 6 9 1 4
18 18 18 18	6 7 8 9	00000	1 1 1 1	7 7 7 7	56789	1 1 1	4 4 4 4	567810	1 1 1	4 4 4 4	5 6 7 8 9	1 1 1 1	4 4 4 4	5 6 7 8 9	1 1 1 1 1	4 4 4 4	5 6 7 8 9	1 1 1 1	4 4 4 4	5 6 7 8 9	5 5 5 5	0 0 1 1 1	7 11 2 5 9
1 8 1 8 1 8 1 8	11 12 13 14 15	00000	1 1	7 7 8 8	9 10 11 0	1 1	5555	0 5 7 10	1 1 1	4 4 4 5 5	9 10 11 0 1	1 1 1 1	4 4 5 5	9 10 1	1 1 1	4 4 4 5 5	9 II 0 1	1 1 1 1	4 4 5 5	9 10 11 0	5 5 5 5	2 2 2 2 3	0 3 6 10
18 18 18 18	16. 17 18 19	00000	1 1 1	8 8 8 8	2 3 4 5 6	1 1 1 3	6 6 6 6	02579	1 1 1 1	55555	23456	1 1 1 1	5 5 5 5 5	2 3 4 5 6	1 1 1 1	5 5 5 5	2 3 4 5 6	1 1 1	5 5 5 5	2 3 4 5 6	5 5 5 5	3 3 4 4	4 8 11 2 6
19 19 19 19	1 2 3 4 5	00000	1 1 1 1	8 8 8 8	6 7 8 9	1 1 1	7 7 7 7 7	0 2 4 7 9	1 1 1 1	5 5 5 5 5	6 7 8 9 10	1 1 1 1	5 5 5 5 5	6 7 8 9	† † † †	5 5 5 5	6 7 8 9	1 1 1	5 5 5 5	6 7 8 9	5 5 5 5	4 5 5 5 5	9 0 3 7
19 19 19 19	6 7 8 9	00000	1 1 1 1	89999	11 0 1 2 3	1 1 1	7 8 8 8	11 2 4 6 9	1 1 1	5 6 6 6	II 0 1 2 3	1 1 1 1	5.6666	11 0 1 2 3	1 1 1 1	5 6 6 6	11 0 1 2 3	1 1 1 1	5 6 6 6	0 1 2 3	5 5 5 5 5	6 6 6 7	1 5 8 11 3
1.9 1.9 1.9 1.9	11 12 13 14	00000	1 1 1 1 1	9 9 10 10	5 8 10 1 4	1 1 1 1	8 9 9 9	11 4 6 7	1 1 1	6 6 6 6	3 4 5 6 7	1 1 1 1	6 6 6 6	3 4 5 6 7	1 1 1 1	6 6 6 6	3 4 5 6 7	1 1 1	6 6 6 6	3 4 5 6 7	5 5 5 5	7 7 8 8 8	6 9 0 4 7
19 19 19 19	16 17 18 19	0 0 0	1 1 1	10 10 11 11	6 9 0 3 6	1 1 1	9 9 9 9	8 9 10 11 0	1 1 1 1	6 6 7 7	8 9 10 0 2	1 1 1 1	6 6 7 7	8 9 10 0 2	1 1 1	6 6 7 7	8 9 10 0 2	1 1 1 1	6 6 7 7	8 9 10 0 2	5 5 5 5	8 9 9 10	10 2 5 8 0
20 20 20 20 20	1 2 3 4 5	00000	1 1 1 1	11 11 12 12	8 11 1 4 7	1 1 1	1010	0 1 2 3 4	1 1 1 1	7 7 7 8 8	5 7 9 0 2	1 1 1	7 7 7 8 8	5 7 9 0 2	1 1 1 1	7 7 7 8 8	5 7 9 0 2	1 1 1 1	7 7 7 8 8	5 7 9 0 2	5 5 5 5 5 5 S	1 0 1 0 1 0 1 1	3 6 9 1 4
20 20 20 20	6 7 8 9	00000	1 1 1 1	12 13 13 13	90369	1 1 1 1	1 0 1 0 1 0 1 0	5 6 7 8 9	1 1 1 1	8 8 8 9	4 7 9 11 2	1 1 1	8 8 8 9	4 7 9 11 2	1 1 1	8 8 8 9	4 7 9 11 2	1 1 1 1	8 8 8 9	4 7 9 11 2	55555	11 11 12 12	7 11 2 5 9
20 20 20 20 20	11 12 13 14	0 0 0	1 1 1	13 14 14 14	11 2 4 7 10	1 1 1	101010	9 10 11 0	1 1 1	9 9 9 10	4 6 9 11	1 1 1	9 9 9 9	4 6 9 11 1	1 1 1	9 9 9 10	4 6 9 11	1 1 1 1	9 9 9 10	4 6 9 II	5 5 5 5	13 13 13 13	0 3 6 10
20 20 20 20 21	16 17 18 19	00000	1 1 1 1	15 15 15 16	0 3 6 9 0	1 1 1	1 1 1 1 1 1 1 1	2 3 4 5 6	1 1 1	10 10 10 10	4 6 9 11 1	1 1 1 1	1 0 1 0 1 0 1 0	4 6 9 11 1	1 1 1	10 10 10	4 6 9 11	1 1 1 1	101010	9	5 5 5 5	1 4 1 4 1 4 1 5 1 5	4 8 11 2 6

"APPENDIX A-continued

WEEKLY			AMOUN	T TO BE DED	UCTED		
EARNINGS * (Ignore Pence)	s	SI	M er S2	MI ar \$3	M2 or S4	M3 or 55	M4 or S6
£ s. d. 21 1 0 21 2 0 21 3 0 21 4 0 21 5 0	£ s. d. 3 9 1 3 9 5 3 9 8 3 9 11 3 10 3	£ s. d. 3 3 7 3 3 II 3 4 1 3 4 4 3 4 8	£ s. d. 2 18 8 2 18 8 2 19 1 2 19 4 2 19 7	£ s. d. 2 14 2 2 14 5 2 14 7 2 14 10 2 15 1	£ s. d. 2 9 8 2 9 11 2 10 1 2 10 4 2 10 7	£ s. d. 2 5 2 2 5 5 2 5 7 2 5 0 2 6 1	£ s. d. 2 0 8 2 0 II 2 1 1 2 1 4 2 1 7
21 6 0	3 10 6	3 4 10	2 19 9	2 15 3	2 10 9	2 6 3	2 1 9
21 7 0	3 10 9	3 5 2	3 0 0	2 15 6	2 11 0	2 6 6	2 2 0
21 8 0	3 11 0	3 5 4	3 0 3	2 15 9	2 11 3	2 6 9	2 2 3
21 9 0	3 11 4	3 5 7	3 0 6	2 16 0	2 11 6	2 7 0	2 2 6
21 10 0	3 11 8	3 5 II	3 0 9	2 16 3	2 11 9	2 7 3	2 2 9
21 11 0	3 11 10	3 6 1	3 0 H	2 16 5	2 11 II	2 7 5	2 2 II
21 12 0	3 12 2	3 6 5	3 1 2	2 16 8	2 12 2	2 7 8	2 3 2
21 13 0	3 12 5	3 6 7	3 1 4	2 16 0	2 12 4	2 7 10	2 3 4
21 14 0	3 12 8	3 6 10	3 1 7	2 17 1	2 12 7	2 8 1	2 3 7
21 15 0	3 13 0	3 7 2	3 1 H	2 17 4	2 12 10	2 8 4	2 3 0
21 16 0	3 13 3	3 7 4	3 2 1	2 17 6	2 13 0	2 8 6	2 4 0
21 17 0	3 13 6	3 7 8	3 2 5	2 17 9	2 13 3	2 8 9	2 4 3
21 18 0	3 13 9	3 7 10	3 2 7	2 18 0	2 13 6	2 9 0	2 4 6
21 19 0	3 14 1	3 8 1	3 2 10	2 18 3	2 13 9	2 9 3	2 4 9
22 0 0	3 14 5	3 8 5	3 3 2	2 18 6	2 14 0	2 9 6	2 5 0
22 1 0	3 14 7	3 8 7	3 3 4	2 18 8	·2 14 2	2 9 8	2 5 2
22 2 0	3 14 II	3 8 II	3 3 8	2 18 II	2 14 5	2 9 II	2 5 5
22 3 0	3 15 2	3 9 2	3 3 10	2 19 1	2 14 7	2 10 1	2 5 7
22 4 0	3 15 5	3 9 5	3 4 1	2 19 4	2 14 10	2 10 4	2 5 10
22 5 0	3 15 9	3 9 9	3 4 5	2 19 7	2 15 1	2 10 7	2 6 1
22 6 0	3 16 0	3 10 0	3 4 7	2 19 9	2 15 3	2 10 9	2 6 3
22 7 0	3 16 3	3 10 3	3 4 11	3 0 0	2 15 6	2 11 0	2 6 6
22 8 0	3 16 6	3 10 6	3 5 1	3 0 3	2 15 9	2 11 3	2 6 9
22 9 0	3 16 10	3 10 0	3 5 4	3 0 6	2 16 0	2 11 6	2 7 0
22 10 0	3 17 2	3 11 2	3 5 8	3 0 9	2 16 3	2 11 9	2 7 3
22 11 0	3 17 5	3 11 4	3 5 10	3 0 H	2 16 5	2 11 11	2 7 5
22 12 0	3 17 9	3 11 8	3 6 2	3 1 2	2 16 8	2 12 2	2 7 8
22 13 0	3 18 0	3 11 II	3 6 4	3 1 4	2 16 10	2 12 4	2 7 10
22 14 0	3 18 4	3 12 2	3 6 7	3 1 7	2 17 1	2 12 7	2 8 1
22 15 0	3 18 8	3 12 6	3 6 11	3 1 10	2 17 4	2 12 10	2 8 4
22 16 0	3 18 II	3 12 9	3 7 1	3 2 0	2 17 6	2 13 0	2 8 6
22 17 0	3 19 3	3 13 0	3 7 5	3 2 3	2 17 9	2 13 3	2 8 9
22 18 0	3 19 6	3 13 3	3 7 7	3 2 6	2 18 0	2 13 6	2 9 0
22 19 0	3 19 10	3 13 7	3 7 10	3 2 9	2 18 3	2 13 9	2 9 3
23 0 0	4 0 2	3 13 II	3 8 2	3 3 0	2 18 6	2 14 0	2 9 6
23 1 0	4 0 5	3 14 1	3 8 4	3 3 2	2 18 8	2 14 2	2 9 8
23 2 0	4 0 9	3 14 5	3 8 8	3 3 5	2 18 II	2 14 5	2 9 II
23 3 0	4 1 0	3 14 8	3 8 0	3 3 7	2 19 t	2 14 7	2 10 1
23 4 0	4 1 4	3 14 H	3 9 1	3 3 0	2 19 4	2 14 10	2 10 4
23 5 0	4 1 8	3 15 3	3 9 5	3 4 2	2 19 7	2 15 1	2 10 7
23 6 0	4 1 II	3 15 6	3 9 7	3 4 4	2 19 9	2 15 3	2 10 9
23 7 0	4 2 3	3 15 9	3 9 II	3 4 8	3 0 0	2 15 6	2 11 0
23 8 0	4 2 6	3 16 0	3 10 1	3 4 10	3 0 3	2 15 9	2 11 3
23 9 0	4 2 I0	3 16 4	3 10 4	3 5 1	3 0 6	2 16 0	2 11 6
23 10 0	4 3 2	3 16 8	3 10 8	3 5 5	3 0 9	2 16 3	2 11 9
23 11 0	4 3 5	3 16 10	3 10 ID	3 5 7	3 0 11	2 16 5	2 11 II
23 12 0	4 3 9	3 17 2	3 11 2	3 5 II	3 1 2	2 16 8	2 12 2
23 13 0	4 4 0	3 17 5	3 11 5	3 6 1	3 1 4	2 16 10	2 12 4
23 14 0	4 4 4	3 17 8	3 11 8	3 6 4	3 1 7	2 17 1	2 12 7
23 15 0	4 4 8	3 18 0	3 12 0	3 6 8	3 1 10	2 17 4	2 12 II
23 16 0	4 4 H	3 18 3	3 12 3	3 6 10	3 2 0	2 17 6	2 13 0
23 17 0	4 5 6	3 18 6	3 12 6	3 7 2	3 2 3	2 17 9	2 13 3
23 18 0	4 5 6	3 18 9	3 12 9	3 7 4	3 2 6	2 18 0	2 13 6
23 19 0	4 5 8	3 19 1	3 13 1	3 7 7	3 2 9	2 18 3	2 13 9
24 0 0	4 6 2	3 19 5	3 13 5	3 7 11	3 3 0	2 18 6	2 14 0

"APPENDIX A-continued

w	EEKL	γ				-				Al	мо	UNT	то	BE I	DEDU	CTE								
EAR	NING gnore ence)	35 •		MS or \$7			M6 or S8			M7 or 59			M8 or SIO			M9 or SII			MIO SIZ		٥	t ecla	No aratic	>n
21 21 21 21	s. 1 2 3 4 5	00000	£ 1 1 1 1 1 1	16 16 16 16	d. 257 01	1 1 1 1	\$. 11 11 12 12	d. 8 11 1 4	£ 1 1 1 1 1	s, 1 1 1 1 1 1 1 1 1 1	d. 4 6 8 9 10	1 1 1 1	s. 1 1 1 1 1 1 1 1	d. 4 6 8 9 II	1 1 1 1	5. 1 1 1 1 1 1 1 1	d. 4 6 8 9	1 1 1 1	S. 1 ! 1 ! 1 !	6. 4 6 8 9		5 5 5 5 5 5	15 16 16 16	d. 9 0 3 7 10
21 21 21 21 21	6 7 8 9	00000	1 1 1 1	17 17 17 18	3 6 9 0 3	1 1 1 1	12 13 13 13	9 0 3 6 9	1 1 1 1	1 1 1 2 1 2 1 2 1 2	1! 0 1 2 3	1 1 1	11 12 12 12	II 0 1 2 3	1 1 1	1 t 1 2 1 2 1 2 1 2	11 0 1 2 3	1 1 1	1 1 1 2 1 2 1 2	11 2 3		5 5 5 5	17 17 17 17	1 5 8 11 3
21 21 21 21 21	11 12 13 14	00000	1 1 1 1	18 18 18 19	5 8 10 1 4	1 1 1 1	13 14 14 14	[! 2 4 7	1 1 1 1	1 2 1 2 1 2 1 2 1 2	3 4 5 6 7	1 1 1 1	1 2 1 2 1 2 1 2 1 2	3 4 5 6 7	1 1 1	1 2 1 2 1 2 1 2	3 4 5 6 7	1 1 1	1 2 1 2 1 2 1 2	3 4 5 6 7		5 5 5 5	18 18 19 19	6 9 0 4 7
21 21 21 21 21 22	16 17 18 19 0	00000	1 2 2 2	19 19 0	6 9 0 8 6	1 1 1 1	15 15 15 15	0 3 6 9 0	† † 1 1	12 12 12 12 13	8 9 10 11 0	1 1 1 1	1 2 1 2 1 2 1 3	8 9 10 11	1 1 1	1 2 1 2 1 2 1 2 1 3	8 9 9 11 0	1 1 1	121212	8 9 10 11 0		5 6 6 6	1 9 0 0 0	2 5 8 0
22 22 22 22 22	1 2 3 4 5	00000	2 2 2 2 2	0 1 1	8 1 1 4 7	1 1 1 1	16 16 16 16	2 5 7 10 1	1 1 1 1	13 13 13 13	0 1 2 3 4	1 1 1	13 13 13 13	0 1 2 3 4	1 1 1	13 13 13 13	0 1 2 3 4	1 1 1 1	13 13 13 13	0 1 2 3 4		6 6 6 6	1 1 1 2 2	3 6 9 1 4
2 2 2 2 2 2 2 2 2 2 2 2	6 7 8 9 10	00000	2 2 2 2 2	1 2 2 2 2	9 0 3 6 9	1 1 1 1	17 17 17 18	3 6 9 0 3	1 1 1	13 13 13 13	5 6 7 8 9	1 1 1 1	13 13 13 13	5 6 7 8 9	1 1 1 1	13 13 13 13	5 6 7 8 9	1 1 1	13	5 6 7 8 9		6 6 6 6	2 3 3 3	7 11 2 5 9
22 22 22 22 22	11 12 13 14 15	00000	2 2 2 2	2 3 3 3 3	11 2 4 7	1 1 1 1	18 18 18 19	5 8 10 1 4	1 1 1 1	1 3 1 4 1 4 1 4 1 4	11 2 4 7	1 1 1 1 1	1 3 1 3 1 3 1 4 1 4	9 10 11 0	1 1 1	13 13 13 14	9 11 0 1	1 1 1	13 13 13 14	9 10 11 0 1		6 6 6 6 6	4 4 4 4 5	0 3 6 10 t
22 22 22 22 23	16 17 18 19	00000	2 2 2 2 2	4 4 4 5	0 3 6 9 0	1 1 2 2 2	19 19 0 0	69036	1 1 1	15 15 15 16	0 3 6 9 0	1 1 1	1 4 1 4 1 4 1 4	2 3 4 5 6	1 1 1	1 4 1 4 1 4 1 4 1 4	2 3 4 5 6	1 1 1	1 4 1 4 1 4 1 4	2 3 4 5 6		6 6 6 6	5 5 6 6	4 8 11 2 6
23 25 23 25 25	1 2 3 4 5	00000	2 2 2 2 2	5 5 5 6	2 5 7 10 1	2 2 2 2	0 0 1 1	8 1 1 4 7	1 1 1	16 16 16 16	2 5 7 10 1	1 1 1 1	1 4 1 4 1 4 1 4	6 7 8 9	1 1 1 1	1 4 1 4 1 4 1 4	6 7 8 9 II	1 1 1 1	1 4 1 4 1 4 1 4	6 7 8 9		6 6 6 6	6 7 7 7 7	9 0 3 7
23 23 23 23 23	6 7 8 9	00000	2 2 2 2 2	6 6 7 7	3 6 9 0 3	2 2 2 2	1 2 2 2 2	90009	1 1 1 1	17 17 17 18	3 6 9 0 3	1 1 1 1	1 4 1 5 1 5 1 5	0 1 2 3	1 1 1 1	14 15 15 15	11 0 1 2 3	1 1 1 1	1 4 1 5 1 5 1 5	11 0 1 2 3		6 6 6 6	8 8 8 9	1 5 8 II 3
25 23 23 23 23	11 12 13 14	00000	2222	7 7 7 8 8	5 8 10 1 4	2 2 2 2 2	2 3 3 3 3	11 2 4 7	1 1 1	18 18 18 19	5 8 10 1 4	1 1 1	15 15 15 15	3 4 5 6 7	1 1 1	15 15 15 15	3 4 5 6 7	1 1 1 1	15 15 15 15	3 4 5 6 7		6 6 6 6	9 10 10	6 9 0 4 7
23 23 23 23 23	16 17 18 19	00000	2 2 2 2 2	8 9 9	6 9 0 3 6	2 2 2 2	4 4 4 5	0 3 6 9 0	1 2 2 2	19 19 0 0	6 9 0 3 6	1 1 1	15 15 15 15	8 9 10 11 0	1 1	15 15 15 15	8 9 10 11 0	1 1 1	15 15 15 15	8 9 10 11 0		66666	10 11 11 11	10 2 5 8 0

${\tt SECOND} \ \ {\tt SCHEDULE--} continued$

"APPENDIX A-continued

WEEKLY EARNINGS *			AMOUN	T TO BE DED	UCTED		
EARNINGS * (Ignore Pence)	s	SI	M or \$2	MI or S3	M2 or S4	M3 or SS	M4 or S6
£ s. d. 24 1 9 24 2 0 24 3 0 24 4 0 24 5 0	£ s. d. 4 6 5 4 6 9 4 7 0 4 7 4 4 7 8	£ s. d. 3 19 8 4 0 0 4 0 3 4 0 7 4 0 11	£ s. d. 3 13 7 3 13 11 3 14 2 3 14 5 3 14 9	£ s. d. 3 8 1 3 8 5 3 8 7 3 8 10 3 9 2	6 s. d. 3 3 2 3 3 5 3 3 7 3 3 10 3 4 1	£ s. d. 2 18 8 2 18 II 2 19 1 2 19 4 2 19 7	£ s. d. 2 14 2 2 14 5 2 14 7 2 14 10 2 15 1
24 6 0	4 7 H	4 1 2	3 15 0	3 9 4	3 4 3	2 19 9	2 15 3
24 7 0	4 8 3	4 1 6	3 15 3	3 9 8	3 4 6	3 0 0	2 15 6
24 8 0	4 8 6	4 1 9	3 15 6	3 9 10	3 4 9	3 0 3	2 15 9
24 9 0	4 8 M	4 2 1	3 15 10	3 10 1	3 5 0	3 0 6	2 16 0
24 10 0	4 9 3	4 2 5	3 16 2	3 10 5	3 5 3	3 0 9	2 16 3
24 11 0	4 9 6	4 2 8	3 16 4	3 10 7	3 5 5 8 5 5 10 5 6 1 3 6 5	3 0 II	2 16 5
24 12 0	4 9 10	4 3 0	3 16 8	3 10 II		3 1 2	2 16 8
24 13 0	4 10 1	4 3 3	3 16 II	3 11 1		3 1 4	2 16 10
24 14 0	4 10 6	4 3 7	3 17 2	3 11 4		3 1 7	2 17 1
24 15 0	4 10 10	4 3 11	3 17 6	3 11 8		3 1 10	2 17 4
24 16 0	4 11 1	4 4 2	3 17 9	3 11 10	3 6 7	3 2 0	2 17 6
24 17 0	4 11 6	4 4 6	3 18 0	3 12 2	3 6 II	3 2 3	2 17 9
24 18 0	4 11 9	4 4 9	3 18 3	3 12 4	3 7 1	3 2 6	2 18 0
24 19 0	4 12 1	4 5 1	3 18 7	3 12 7	3 7 4	3 2 9	2 18 3
25 0 0	4 12 6	4 5 5	3 18 II	3 12 II	3 7 8	3 3 0	2 18 6
25 1 0	4 12 9	4 5 8	3 19 1	3 13 1	3 7 10	3 3 2	2 18 8
25 2 0	4 13 1	4 6 0	3 19 5	3 13 5	3 8 2	3 3 5	2 18 II
25 3 0	4 13 4	4 6 3	3 19 8	5 13 8	3 8 4	3 3 7	2 19 1
25 4 0	4 13 9	4 6 7	3 19 II	3 13 II	3 8 7	3 3 10	2 19 4
25 5 0	4 14 1	4 6 II	4 0 3	3 14 3	3 8 11	3 4 1	2 19 7
25 6 0	4 14 4	4 7 2	4 0 6	3 14 6	3 9 1	3 4 3	2 19 9
25 7 0	4 14 9	4 7 6	4 0 9	3 14 9	3 9 5	3 4 6	3 0 0
25 8 0	4 15 0	4 7 9	4 1 0	3 15 0	3 9 7	3 4 9	3 0 3
25 9 0	4 15 4	4 8 1	4 1 4	3 15 4	3 9 10	3 5 0	3 0 6
25 10 0	4 15 9	4 8 5	4 1 8	3 15 8	3 10 2	3 5 3	3 0 9
25 11 0	4 16 0	4 8 8	4 1 II	3 15 0	3 10 4	3 5 5	3 0 II
25 12 0	4 16 4	4 9 0	4 2 3	3 16 2	3 10 8	3 5 8	3 1 2
25 13 0	4 16 7	4 9 3	4 2 6	3 16 5	3 10 10	3 5 10	3 1 4
25 14 0	4 17 0	4 9 7	4 2 10	3 16 8	3 11 1	3 6 1	3 1 7
25 15 0	4 17 4	4 9 II	4 3 2	3 17 0	3 11 5	3 6 4	3 1 10
25 16 0	4 17 7	4 10 2	4 3 5	3 17 3	3 11 7	3 6 6	3 2 0
25 17 0	4 18 0	4 10 6	4 3 9	3 17 6	3 11 11	3 6 9	3 2 3
25 18 0	4 18 3	4 10 9	4 4 0	3 17 9	3 12 1	3 7 0	3 2 6
25 19 0	4 18 7	4 11 1	4 4 4	3 18 1	3 12 4	3 7 3	3 2 9
26 0 0	4 19 0	4 11 6	4 4 8	3 18 5	3 12 8	3 7 6	3 3 0
26	4 19 3	4 11 9	4 4 11	3 18 7	3 12 10	3 7 8	3 3 2
	4 19 7	4 12 1	4 5 3	3 18 II	3 13 2	3 7 II	3 3 5
	4 19 10	4 12 4	4 5 6	3 19 2	3 13 4	3 8 1	3 3 7
	5 0 3	4 12 9	4 5 10	3 19 5	3 13 7	3 8 4	3 3 10
	5 0 7	4 13 1	4 6 2	3 19 9	3 13 11	3 8 8	3 4 1
26 6 0	5 0 10	4 13 4	4 6 5	4 0 0	3 14 1	3 8 10	3 4 3
26 7 0	5 1 3	4 13 9	4 6 9	4 0 3	3 14 5	3 9 2	3 4 6
26 8 0	5 1 6	4 14 0	4 7 0	4 0 6	3 14 7	3 9 4	3 4 9
26 9 0	5 1 11	4 14 4	4 7 4	4 0 10	3 14 10	3 9 7	3 5 0
26 10 0	5 2 3	4 14 9	4 7 8	4 1 2	3 15 2	3 9 11	3 5 3
26 11 0 26 12 0 26 13 0 26 14 0 26 15 0	5 2 6 5 2 H 5 3 7 5 3 H	4 15 0 4 15 4 4 15 7 4 16 0 4 16 4	4 7 H 4 8 6 4 8 0 4 9 2	4 1 4 4 1 8 4 1 H 4 2 2 4 2 6	3 15 4 3 15 8 3 15 II 3 16 2 3 16 6	3 10 1 3 10 5 3 10 7 3 10 10 3 11 2	3 5 8 3 5 8 3 5 10 3 6 1 3 6 4
26 16 0	5 4 3	4 16 7	4 9 5	4 2 9	3 16 9	3 11 4	3 6 6
25 17 0	5 4 7	4 17 0	4 9 9	4 3 0	3 17 0	3 11 8	3 6 9
26 18 0	5 4 11	4 17 3	4 10 4	4 3 3	3 17 3	3 11 10	3 7 0
26 19 0	5 5 3	4 17 7	4 10 4	4 3 7	3 17 7	3 12 1	3 7 3
27 0 0	5 8	4 18 0	4 10 8	4 3 II	3 17 11	3 12 5	3 7 6

"APPENDIX A-continued

WI EAR	EKL	Y						_		Al	101	UNT	TO I	E C	EDU	ÇTED					<u> </u>		
EARI (I) P	nore)	is ·		M5 or 57			M6 or S8			M7 or S9			M8 or SIO			M9 or SII			MIO OF SI2		Deck	lo ration	•
£ 24 24 24 24 24	1, 2, 3, 4, 5	4. 00000	£ 2 2 2 2 2 2 2	9 9 10 10	11 1 4	£ 2 2 2 2 2 2	5. 5 5 5 6	d. 2 5 7 10	£ 2 2 2 2 2 2 2	0 0 1 1	d. 8 11 1 4 7	1 1 1	16 16 16 16	d. 2 5 7	£ 1 1 1 1 1	16 16 16 16	4. O- NA4	1	#. 16 16 16	4.01254	66666	1 2 1 2 1 2 1 3 1 3	d. 3 6 9 1,4
24 24 24 24 24	6 7 8 9	00000	2 2 2 2 2	1011	90369	2 2 2 2	6 6 7 7	3 6 9 0 3	2 2 2 2	1 2 2 2 2	90569	1	17 17 17 18	3 6 9 0 8	† † † †	16 16 16 16	56789	1 1 1 1	16 16 16 16	5 6 7 8 9	0.0.0.0	13	7 11 2 5 9
24 24 24 24 24	11 12 13 14 15	00000	2 2 2 2	1 1 1 2 1 2 1 2	7	2 2 2 2 2	7 7 7 8 8	5 8 10 1 4	2 2 2 2	2 3 3 3 3	11 2 4 7	1 1 1 1	18 18 18 19	5 10 1 4	1	16 16 16 17	9 10 1	1 1 1	16 16 16 17	9 10 11 0 1	6666	15 15 15 15	0 3 6 10 1
24 24 24 25	16 17 18 19	00000	2 2 2 2	13 13 13 13	6 9	2 2 2 2 2 2	8 9 9 9	6 9 0 3 6	2 2 2 2 2	4 4 4 5	0 3 6 9 0	1 2 2 2	19	69086	1 1 1	17 17 17 17	23456	t 1 1	17 17 17 17	2 3 4 5 6	6 6 6	16 16 16 17	4 8 11 2 6
25 25 25 25 25	1 2 3 4 5	00000	2 2 2 2 2	1 4 1 4 1 4 1 5	5 7 10	2 2 2 2 2	9 10 10	8 1 1 4 7	2 2 2 2 2	5556	2 5 7 10 1	2 2 2 2 2	0 0 1 1 1	8 11 4 7	1 1 1	17 17 17 17	6 7 8 9	1 1 1	17 17 17 17	6 7 8 9	6 6 6 6	17 18 18 18	9 0 3 7
25 25 25 25 25 25	6 7 8 9	00000	2 2 2 2	15 15 15 16	6 9	2 2 2 2	1 0 1 1 1 1 1 1	9 0 3 6 9	2 2 2 2 2	6 6 7 7	5 6 9 0 3	2 2 2 2	2 2 2	90000	1 1 1	17 18 18 18	1 2 3	1 1 1	1 7 1 8 1 8 1 8	1 0 1 2 3	6 6 6 7	19 19 19	1 5 8 II 3
25 25 25 25 25	11 12 13 14	00000	2 2 2 2 2	16 16 17	10 1	2 2 2 2 2	1 1 1 2 1 2 1 2 1 2	f1 2 4 7	2 2 2 2	7 7 7 8 8	5 8 10 1	2 2 2 2	2 3 3 3 3	11 ² 4 7	1 1 1	18 18 18 19	5 8 10 1 4	1 1 1 1	1 8 1 8 1 8 1 8	3 4 5 6 7	7 7 7 7 7	0 0 1 1	6 9 0 4 7
25 25 25 25 26	16 17 18 19	00000	2222	17 17 18 18	9 0 3	2 2 2 2	13 13 13 13	0 3 6 9 0	2 2 2 2 2	8 9 9 9	69036	2 2 2 2 2	4 4 4 5	0 10 10 10	1 1 2 2 2	19 19 0 0	6 9 0 3 6	1 1 1 1	1 8 1 8 1 8 1 9	8 9 10 11 0	7 7 7 7	1 2 2 2 3	10 2 5 8 0
26 26 26 26 26	1 2 3 4 5	00000	2 2 2 2 2	18 19 19	11 1 4	2 2 2 2 2	1 4 1 4 1 4 1 5	2 5 7 10 1	2 2 2 2 2	9 1 0 1 0	8 11 1 4 7	2 2 2 2 2	5 5 5 6	2 5 7 10	2 2 2 2	0 0 1 1 1	8 1 1 4 7	1 1 1	1 9 1 9 1 9 1 9	0 1 2 3 4	7 7 7 7 7	3 3 4 4	3 6 9 1 4
26 26 26 26 26	6 7 8 9	00000	2 3 3 3 3	1 9 0 0	0 3 6	2 2 2 2 2	15 15 15 16	3 6 9 0 3	2 2 2 2 2	1011	90369	2 2 2 2 2	6 6 7 7	36903	2 2 2 2 2	1 2 2 2 2	90369	1 1 1	19 19 19 19	5 7 8 9	7 7 7 7	4 4 5 5 5	7 11 2 5 9
26 26 26 26 26	11 12 13 14 15	00000	3 3 3 3 3	1 1	2 4 7	2 2 2 2 2	16 16 16 17	5 8 10 1 4	2 2 2 2 2	1 1 1 2 1 2 1 2 1 2	11 2 4 7	2 2 2 2 2	7 7 7 8 8	588	2 2 2 2	2 3 3 3	11 2 4 7	1 1 2 2	19 19 19 0	9 11 0	7 7 7 7	6 6 6 7	0 5 6 10
26 26 26 26 27	16 17 18 19 0	00000	3 3 3 3 3	2 2 2 3	5	2 2 2 2 2 2	17 17 18 18	.6 9 0 3 6	2 2 2 2 2 2	13 13 13 13	03690	2 2 2 2 2	8 9 9	6 9 0 3 6	2 2 2 2	4 4 4 5	0 3 6 9 0	2 2 2 2 2	0000	2 3 4 5 6	7 7 7 7	7 7 7 8 8	4 8 11 2 6

"APPENDIX A-continued

[w	EEK	LY	T					-		A	MO	UN	T TC	BE	DEC	UCT	ED					-		
1 (ININ Ignor Pence	•		S			SI			M or S2				MI or S3			M2 or \$4			M3 or S5			M4 or S4	
£ 27 27 27 27 27	s, 1 2 3 4 5	d. 00000	£ 555555	5. 6 6 7	3 7	4 4 4	\$. 18 18 18 19	d . 3 7 10 3 7		4 4 4 4	\$. 10 11 11 11	d. 11 3 6 10 2	£ 4 4 4 4	s. 4 4 4 5 5	d . 2 6 9 1 5	£ 3 3 3 3 3 3	s. 18 18 18	d 1 5 8 11 3	£ 3 3 3 3 3	12 12 13 13	đ. 7 11 4 8	3 3 3 3 3	5. 7 7 8 8	4
27 27 27 27 27	6 7 8 9	0 0 0	5 5 5 5 5	7 8 8 9	7 0 3 8 0	4 5 5 5 5	19 0 0 0	10 3 6 10 • 3		4 4 4	12	5 9 0 4 9	4 4 4 4	5 6 6 6	8 0 3 7	3 4 4 4	19 19 0 0	6 9 0 4 8	3 3 3 3 3	13 14 14 14	10 2 4 7 11	3 3 3 3	8 9 9 9	90369
27 27 27 27 27 27	11 12 13 14	0 0 0	5 5 5 5 5 5	9 9 1 0 1 0	3 8 11 4 8	\$ 5 5 5 5 5	1 2 2 2	6 1 6 1		4 4 4	1 4 1 4 1 5 1 5	0 4 7 0 4	4 4 4 4	7 7 7 8 8	2 6 9 1 5	4 4 4 4	0 1 1 1 2	10 2 5 8 0	3 3 3 3	15 15 15 16	1 5 7 10 2	3 3 3 3 3	9 10 10 10	11 2 4 7 11
27 27 27 27 27 28	16 17 18 19	0000	55555	11 11 12 12	0 4 8 0 5	5 5 5 5 5	3 3 4 4	1 6 9 2 5		4 4 4	15 16 16 16	7 0 3 7 0	4 4 4 4 4	8 9 9 9	8 0 3 7 11	4 4 4 4 4	2 2 2 3 3	3 6 9 1 5	3 3 3 3 3	16 16 16 17	4 8 0 1 5	3 3 3 3 3 5	1 1 1 1 1 1 1 1 1 2	1 5 7 10 2
28 28 28 28 28	1 2 3 4 5	0000	55555	1 2 1 3 1 3 1 4	8 0 4 8 1	5 5 5 5 5	45556	9 2 5 10 2		4 4 4		3 7 10 3 7	4 4 4 4 4	10 10 10 11	2 6 9 1 5	4 4 4 4 4	3 4 4 4	7 11 2 5 9	3 3 5 3 3	17 17 18 18	7 11 2 5 9	3 3 3 3 3	12 12 13 13	4 8 10 1 5
28 28 28 28 28	6 7 8 9	00000	5 5 5 5	1 4 1 5 1 5 1 5	4 9 0 5 10	5 5 5 5 5	6 7 7 7	6 10 2 6 11		4 1	1 8 1 9 1 9 1 9	10 3 6 10 3	4 4 4 4 4	1 1 1 2 1 2 1 2 1 2	8 0 3 7 11	4 4 4 4 4	5 5 5 6	0 3 6 10 2	3 3 3 3 4	19 19 19 19	0 3 6 10 2	33333	13 13 14 14	7 11 1 4 8
28 28 28 28 28	11 12 13 14 15	00000	5 5 5 5 5	16 16 16 17	1 6 9 2 7	55555	8 8 9 9	2 6 10 2 7		5 5 5	0 0 1 1	6 1 6 1	4 4 4 4	13 13 13 14	9 1 5	4 4 4 4	6 7 7 7	5 9 0 4 8	4 4 4	0 0 1	4 8 11 2 6	3 3 3 3 3	1 4 1 5 1 5 1 5	10 2 4 7
28 28 28 28 29	16 17 18 19	00000	55555	17 18 18 18	10 3 6 11 4	5555	9 10 10 10	10 6 11 3	!	5 5 5	22233	1 6 9 1 6	4 4 4 4	1 4 1 5 1 5 1 5 1 6	8 0 3 7 0	4 4 4 4	7 8 8 8	11 3 6 10 2	4 4 4 4	2 2 2 2	9 0 3 7	3 3 3 3 3	16 16 16 16	1 5 7 10 2
29 29 29 29 29	1 2 3 4 5	00000	5 6 6 6	19	7 0 3 8 1	55555	1 1 1 2 1 2 1 2	6 11 2 7 11		5 5 5	4 4 4 5	9 1 4 9 1	4 4 4 4	16 16 16 17	3 7 10 3 7	4 4 4	9 9 10 10	59048	4 4 4	5 5 5 4	1 5 8 II 3	3 3 3 3	17 17 17 18	4 8 10 1 5
29 29 29 29 29	6 7 8 9	00000	6 6 6 6	1 2 2 2	4 9 0 5	5 5 5 5 5	13 13 13 14 14	3 7 11 3 8		5	5 5 6 6	4 9 0 5 9	4 4 4 4	17 18 18 18	10 3 6 10 3	4 4 4 4	10 11 11 11	11 3 6 10 2	4 4 4 4	4 5 5 5	6 9 0 4 8	3 3 3 3	18 19 19	7 1 4 8
29 29 29 29 29	1 1 1 2 1 3 1 4 1 5	00000	6 6 6	3 3 4 4	† 6 9 2 7	5 5 5 5	14 15 15 15	11 3 7 11 4	9	5	7 7 8 8	05815	4 4 5 5 5	19 19 0 0	6 1 6 10	4 4 4	1 2 1 2 1 3 1 3	5 9 0 4 8	4 4 4 4	5 6 6 7	10 2 5 8 0	3 4 4 4	1 9 0 0 0	10 2 5 8 0
29 29 29 29 30	16 17 18 19 0	00000	66666	4 5 5 5 6	10 3 6 11 4	5 5 5 5	16 17 17 17	7 0 3 8 1	9	5 5	8 9 9 0	91592	5 5 5 5 5 5	1 1 2 2	1 6 9 1 6	4 4 4 4	1 3 1 4 1 4 1 4 1 5	11 3 6 10 2	4 4 4 4	7 7 7 8 8	3 6 9 1 5	4 4 4 4	1 1 2 2	36915

"APPENDIX A-continued

w	EEKI		Т						_		AP	101	JNT 1	ro i	E D	EDUC	TED							_
EAR!	NIN gnor	GS e	t	*	45 or 57			16 or 58	T		47 or 59		1	M8 or SI0			M9 or SII			410 or 512		Decla	lo ratio	n
£ 27 27 27 27 27	1 2 3 4 5	1 (2000	£ 3 3 3 3 3 3		d. 2 5 7	2 2 2 2 2 2	1.8 1.8 1.9 1.9	d. 8 11 1 4 7	2 2 2 2 2 2	1 4 1 4 1 4 1 4 1 5	d. 25710	2 2 2 2 2 2	\$. 9 10 10	d. 8 11 1 4 7	2 2 2 2 2 2	s. 5 5 5 6	d. 2 5 7 10	£ 2 2 2 2 2 2 2	\$. 0 0 1 1	d. 8 11 1 4	? 7 7 7 7	\$. 8 9 9 9 9	d. 9 0 3 7 19
27 27 27 27 27	6 7 8 9	3 (0000	3 3 3 3	4 4 5 5	36903	2 3 3 3	1 9 0 0 0	90369	2 2 2 2	15 15 16 16	36903	2 2 2 2	10 11 11 11	90369	2 2 2 2 2	6 6 7 7	3 6 9 0 3	2 2 2 2	1 2 2 2 2	9 0 3 6 9	7 7 7 7	1 0 1 0 1 0 1 0	1 8 11 3
27 27 27 27 27 27	1 1 1 2 1 3 1 4 1 5	3	0000	3 3 3 3	5 5 6 6	5 8 10 1	3 3 3 3 3	0 1 1 1 1	11 2 4 7 10	2 2 2 2	16 16 16 17	588-4	2 2 2 2	1 1 1 2 1 2 1 2 1 2	11 2 4 7	2 2 2 2 2	7 7 7 8 8	5 8 10 1 4	2 2 2 2 2	2 3 3 3 3	11 2 4 7	7 7 7 7	1 1 1 1 1 2 1 2	
27 27 27 27 28	1 6 1 7 1 8	7 3 9	0000	3 3 3 3	6 7 7 7	69036	3 3 3 3 3	2 2 2 3	0 3 6 9 0	2 2 2 2 2	17 17 18 18	69036	2 2 2 2 2	13 13 13 13	0 8 6 9 0	2 2 2 2	8 9 9	6 9 0 3 6	2 2 2 2	4 4 5	0 3 6 9 0	7 7 7 7 7	1 2 1 3 1 3 1 3 1 4	5 8
28 28 28 28 28	1	2 3 4	00000	3 3 3 3 3	7 8 8 8	8 !! 1 4 7	3 3 3 3	3 3 3 4	2 5 7 10 1	2 2 2 2 2	18 18 19 19	8 11 1 4 7	2 2 2 2 2	1 4 1 4 1 4 1 5	7 10	2 2 2 2	9 10 10	8 II 1 4 7	2 2 2 2 2	5 5 5 6	2 5 7 10 1	7 7 7 7 7	1 4 1 4 1 5 1 5	6 9
28 28 28 28 28		7 8 9	00000	3 3 3 3 3	8 9 9 9	9 0 5 6 9	3 3 3 3	4 4 4 5 5	36903	23333	19	9 0 3 6 9	2 2 2 2 2	15 15 15	6 9 0	2 2 2 2	1 0 1 1 1 1 1 1	90369	2 2 2 2 2	6 6 7 7	3 6 9 0 3	7 7 7 7 7	15 15 16 16	11 2 5
28 28 28 28 28	1.	2 3 4	00000	3 3 3 3	9 10 10 10	11 2 4 7	3 3 3 3 3	5 5 5 6 6	5 10 1 4	3 3 3 3 3	0 1 1 1	11 2 4 7	2 2 2 2 2	1 6 1 6 1 7 1 7	. 8 . 10	2 2 2 2 2	1 1 1 2 1 2 1 2 1 2	11 2 4 7	2 2 2 2 2	7 7 7 8 8	5 8 0 1 4	7 7 7 7 7	17 17 17 17	3 6
28 28 28 28 28	1 1 1 1	7 8	00000	3 3 3 3	1 1 1 1 1 1 1 1 1 2	0 3 6 9 0	3 3 3 3	6 7 7	69036	3 3 3 3 3	2 2 2 3	0 3 6 9 0	2 2 2 2 2	1 8	9 0 3	2 2 2 2	13 13 13 13	0 3 6 9 0	2 2 2 2 2	8 9 9	6 9 0 3 6	7 7 7 7 7	1 8 1 8 1 9	8 8 11 2
2.9 2.9 2.9 2.9)))	1 2 3 4 5	00000	3 3 3 3	1 2 1 2 1 2 1 2	5 7	3 3 3 3 3	7 7 8 8	8 11 1 4 7	3 3 3 3 3	3 3 3 4	7 10	2 2 2 2 2	1 9	3 II 9 1 9 4	2 2 2 2 2	1 4 1 4 1 4 1 5	7	2 2 2 2 2	9 1 0 1 0	8 11 1 4 7	7 8 8 8	1 9	0 3
2922))	6 7 8 9 0	00000	3 3 3 3	1 3 1 3 1 4 1 4	8 10	3 3 3 3	8 9 9 9	3 6	3 3 3 3 3	4 4 5 5	9	3	. (0 3	2 2 2 2	15 15 16	9	2 2 2 2 2	1 0 1 † 1 1 1 1	9 0 3 6 9	8 8 8	1 1 1 2	5 8
25	9 1	1 2 3 4 5	00000	3 3 3 3 3	1 4 1 4 1 5 1 5	1 1	3	10	4	3 3	5 6	10	3 3		1 2	2 2 2 2	1 6 1 6 1 7	8 10	2 2 2 2 2	1 1 1 2 1 2 1 2 1 2	4 7	8 8 8 8	2	2 6 2 9 3 0 3 4 3 7
222	9 1 9 1 9 1	6 7 8 9	00000	3 3 3 3	16	5 4	3 3	11	9	3 3	7	9	3	3 ;		2 2	1 7 1 7 1 8 1 8	9 0 3	2 2 2 2 2	13 13 13 13	6 9	8 8 8		3 10 4 2 4 5 4 8 5 0

"APPENDIX A-continued

w	EEKL	~	<u> </u>		-				-	MO	UN	т то	BE C	ED	UCTE	D							
EAR (I	NING gnore ence)	GS *		s			SI		4 0 8	1			MI or S3			M2 or S4			M3 or SS			M4 or Sá	
£ 30 30 30 31 31	5 10 15 0	4.00000	£ 6 6 6 6 6	8 9 11 13	d. 1 11 9 6 4	£ 5 6 6 6 6	19 1 3 5 6	d. 10 7 4 1	£ 55555	s. 11 13 15 16	d. 10 6 2 11 7	£ 55555	4 5 7 9	d. 1 9 4 0 8	4 4 4 5 5	1.6 1.8 1.9 1.3	d . 8 3 10 6 1	4 4 4 4	9 11 12 14	d. II 5 II 5 II	4 4 4 4	1. 3 5 6 7 9	d. 9 2 6 II 3
31 31 32 32 32	1 0 1 5 0 5	00000	6 6 7 7 7	17 19 0 2 4	2 0 9 8 6	6 6 6 6	8 10 12 14 15	7 4 2 0 9	6 6 6	0 2 3 5 7	4 1 10 7 4	5 5 5 5 5	1 2 1 4 1 5 1 7 1 9	5 9 5 2	5 5 5 5	4 6 8 9	9 4 0 7 3	4 4 5 5 5	17 18 0 2	5 II 6 1 9	4 4 4 4 4	10 12 13 15	8 2 8 2 8
32 33 33 33 33	15 0 5 10 15	0 0 0	7 7 7 7	6 8 10 12 13	5 3 2 0 11	6 7 7 7	17 19 1 3 4	7 5 3 0 II	6 6 6	9 10 12 14 16	1 18 7 5 3	6 6 6 6	0 2 4 6 7	10 7 4 1	5 5 5 5 5	1 2 1 4 1 6 1 8 1 9	11 8 4 0 8	5 5 5 5 5	5 7 8 10	4 0 7 3 10	4 4 5 5 5	18 19 1 2	2 8 2 9 4
34 34 34 34 35	0 5 1 0 1 5 0	00000	7 7 7 8 8	15 17 19 1 3	9 8 8 7 6	7 7 7 7 7	6 8 10 12 14	9 8 6 5 3	6 6 7 7 7	1 8 1 9 1 3 5	0 10 8 6 3	6 6 6 6	9 11 13 14 16	7 4 1 10 8	6 6 6 6	1 3 4 6 8	5 1 10 7 4	5 5 5 5 6	15 16 18 0	6 2 11 7 3	5 5 5 5	6 7 9 10 12	0 7 3 10 6
35 35 35 36 36	5 1 0 1 5 0 5	00000	8 8 8 8	5 7 9 11 13	5 4 3 3	7 7 7 8 8	16 18 19 1	2 0 !! !!	7 7 7 7 7	7 9 10 12 14	2 0 11 9 8	6 7 7 7 7	18 0 2 3 5	63119	6 6 6 6	10 11 13 15	1 10 7 4 1	6 6 6 6	1 3 5 7 8	11 8 4 1 10	5 5 5 6	14 15 17 19 0	1 9 5 2 10
36 36 37 37 37	10 15 0 5	00000	8 8 8 9 9	15 17 19 1	3 3 3 3	8 8 8 8	5 7 9 11 13	9 8 8 7 6	7 7 8 8 8	1 6 1 8 0 2	6 5 3 2 2	7 7 7 7	7 9 11 13 15	6 5 2 0	6 7 7 7 7	1 8 0 2 4 6	II 9 6 4 2	6 6 6 6	10 12 14 15	7 4 1 10 7	6 6 6 6	2 4 5 7 9	6 2 11 7 4
37 38 38 38 38	15 0 5 10 15	00000	9 9 9 9	5 7 9 11 13	3 4 5 5 6	8 8 9 9	15 17 19 1	6 6 6 6	8 8 8	6 8 9 11 13	1 0 11 11	7 7 8 8	16 18 0 2 4	11 9 8 6 5	7 7 7 7 7	8 9 11 13 15	9 8 6 5	6 7 7 7 7	1 9 1 3 4 6	4 2 0 9 7	6 6 6 6	1 1 1 2 1 4 1 6 1 8	1 10 7 4 1
59 59 59 59	0 5 10 15	00000	9 9 10 10	15 17 19 1 3	7 8 9 II	9 9 9 9	5 7 9 11 13	6 7 8 8	8 8 9 9	15	9 9 9 9	88888	6 8 10 12 14	5 4 5 2 2	7 7 8 8 8	1 7. 1 9 1 2 4	3 2 0 11 9	7 7 7 7 7	8 10 12 13 15	5 0 II 9	6 7 7 7 7	1 9 1 3 5 7	10 7 5 3 0
40 40 40 41 41	5 1 0 1 5 0 5	0000	10 10 10 10	6 8 10 12 14	0 2 3 5 6	9 9 9 10	15 17 19 1 4	9 10 11 0	9999	5 7 9 1 † 1 3	9 9 9 11	8 9 9 9	16 18 0 2 4	0 0 0	8 8 8 8	6 8 10 12 14	8 7 6 5	7 7 8 8 8	17 19 1 3 5	8 5 3 2	7 7 7 7 7	8 1 0 1 2 1 4 1 6	10 8 6 3 2
41 41 42 42 42	1 0 1 5 0 5 1 0	0 0 0	10 10 11 11	16 18 1 3 5	8 9 0 2 4	10 10 10 10	6 8 10 12 14	2 3 5 6 8	9 10 10	1518	11 0 1 2 2	9 9 9	6 8 10 12 14	0 0 0 0	8 8 9 9	16 18 0 2 4	54335	8 8 8 8	7 8 10 12 14	0 H H 10 9	7 7 8 8	18 19 1 3 5	0 11 9 8 6
42 43 43 43	15 0 5 10	00000	11 11 11 11	7 9 11 14 16	6 9 11 1	10 10 11 11	16 18 1 3 5	9 11 0 3 5	10 10 10 10	6 8 1 0 1 2 1 4	5 6 8 9	9 10 10	16 18 0 2 4	2 2 3 4 5	9 9 9 9	6 8 10 12 14	333333	8 8 9 9	16 18 0 2 4	8 8 7 6 6	8 8 8 8	7 9 11 13 15	5 2 2 1
44 44 44 45	0 5 1 0 1 5 0	0 0 0	11 12 12 12 12	18 0 3 5 7	7 10 1 4 7	11 11 11 11	7 9 12 14 16	7 9 0 2	10 10 11 11	16 19 1 3 5	0 2 3 6	1 0 1 0 1 0 1 0 1 0	6 10 12 14	56891	9 10 10	16 18 0 2 4	45567	9 9 9 9	6 8 10 12 14	6 6 6 6	88999	17 18 0 2 4	0 0 9

"APPENDIX A-continued

w	EEI	(L)	,			-	_					Al	101	JNT	то в	E D	EDU	CTED	_					_	—
EAR	NII gno	NG	8 •		MS or S7				M6 or S8			M7 or S9			M8 or SIO			M9 or SII			MIO SI2		P Decis	io ration	`
6 30 30 30 31 31	1	5 0	4.00000	£ 3 4 4 4 4	18	3	d. 258113	£ 3 3 3 3 3	s. 13 14 15 16	d. 1 3 5 8 11	£ 3 3 3 3 3 3	8 9 10 12 13	d. 7 9 10 0	£ 3 3 3 3 3 3	s. 4 5 6 7 8	d. 1 3 4 6 7	£ 2 3 3 3 3 3	s. 19 0 1 3	d. 7 9 10 0	2 2 2 2 2 2	\$. 15 16 17 18	d. 1 3 4 6 7	£ 8 8 8	#. 6 7 9 10	d. 4 9 1 6
31 31 32 32 32	1 1	5 0 5	00000	4 4 4 4	-	4 7 8	8 0 5 9 2	3 4 4 4 4	1 9 0 1 2 4	2 5 8 11 2	3 3 3 3 3	1 4 1 5 1 6 1 7 1 8	3 4 6 8 II	3 3 3 3	9 10 12 13	9 10 0 1 3	3 3 3 3	5 6 7 8 9	3 4 6 7 9	3 3 3 3 3	0 1 3 4 5	9 10 1	. 8 8 8 8	13 14 16 17	3 7 0 4 9
32 33 33 33		0 5 0	0000	4 4 4 4	1 2 1 2 1 2 1 2	4	6 11 5 11 5	4 4 4 4	5 6 8 9 1 1	6 II 3 8 0	4 4 4 4	0 1 2 3 5	2 5 8 11 2	3 3 3 3	15 16 17 18	4 7 9 11	3 3 3 3	1 0 1 2 1 3 1 4 1 5	10 0 1 3 4	3 3 3 3 3	6 7 8 9	4 6 7 9	9 9 9 9	0 1 2 4 5	1 6 10 3 7
34 34 34 34 35	1	0 5 0 5 0	00000	4 5 5 5 5)	11 5 H 5	4 4 4 4	1 2 1 3 1 5 1 6	5 9 2 8 2	4 4 4 4	6 7 9 10 11	5 9 2 6 II	4 4 4 4	1 2 3 4 6	258 = 2	3 3 3 4	16 17 18 19	6 7 9 10 0	3 3 3 3 3	1 2 1 3 1 4 1 5 1 6	0 1 3 4 6	. 9 9 9 9	7 8 9 1 1 1 2	0 4 9 1 6
35 35 35 36 36	1	5 0 5 0 5	00000	5 5 5 5 5	1	5 9 1 3	7 3 10 6 1	4 5 5 5 5	1 9 1 2 4 5	8 2 8 2 8	4 4 4 4	13 14 16 17	3 8 0 5 11	4 4 4 4	7 8 10 11 12	58059	4 4 4 4	2 3 4 5 7	2 5 8 11 2	3 3 4 4	17 18 19 1	7 9 10 0	9 9 9 9	13 15 16 18	10 3 7 0 4
36 36 37 37 37		5 0 5	00000	5 5 5 5 6		5	9 4 0 8 5	5 5 5 5 5	7 8 1 0 1 2 1 3	3 10 6 1 9	55555	0 1 3 4 6	5115115	4 4 4 4	1 4 1 5 1 6 1 8 1 9	2 6 1 3 8	4 4 4 4	8 9 1 0 1 2 1 3	5 8 11 3 8	4 4 4 4	3 4 5 6 8	5 8 1 2	1 0 1 0 1 0 1 0 1 0	0 2 3 4 6	9 1 6 II 3
37 38 38 38		0 5 0	00000	6 6 6 6		3 4 6 8	9 5 2 10	5 5 6 6	15 17 18 0	4 0 7 3	5 5 5 5 5	7 9 11 12 14	11 6 1 9 4	5 5 5 5	1 2 4 5 7	2 8 2 8 2	4 4 4 5	15 16 17 19	0 5 9 2 6	4 4 4 4 4	9 10 11 13	5 8 11 2 6	10 10 10	7 9 10 11 13	7 0 4 9
39 39 39 39 39	1	0 5 0 5 0	00000	6 6 6	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	6	7 4 1 10 7	6 6 6	3 7 8		5 5 5 6 6	16 17 19 0	07 3 10 6	5 5 5 5 5 5	8 10 11 13	8 2 9 4 0	5 5 5 5	1 3 4 6 7	11 5 11 5	4 4 4 5 5	15 17 18 0	11 3 8 0 5	1 0 1 0 1 0 1 0	1 4 1 5 1 7 1 8 0	6 10 3 7 0
40 40 40 41 41		5 0 5 0 5	00000	7 7 7 7		0 2 3 5. 7	4 10 8 6	6 6 6 6	1 2 1 3 1 5 1 7	10 7 4	6 6 6 6	4 5 7 9 1 0	2 11 7 3 11	5 5 5 6 6	16 18 19	7 3 10 6	5 5 5 5 5	9 10 12 14	5 11 5 0 7	5555	2 4 5 7 8	9 2 8 2 8	1 1 1 1 1 1 1 1 1 1	1 2 4 5 6	4 9 1 6 In
41 41 42 42 42	1	0 5 0 5 0	00000	7 7 7 7	1		3 1 11 9 6	7 7 7 7 7	0 4 4 6	4	6 6 6 6	12 14 16 17	8 4 1 10 7	6 6 6 6	4 6 8 9	9 5 2 10 6	5 5 6 6	17 18 0 2	3 10 6 1 9	5 5 5 5 5	1 0 1 1 1 3 1 4 1 6	2 8 2 8 3	11 11 11 11	8 9 11 12 13	3 7 0 4 9
42 43 43 43	,	50505	00000	7 8 8 8		8 0 2 4 5	5 3 2 0 11	7 7 7 7	1 1 1 3 1 5 1 7	6 4 2	7 7 7 7	1 3 4 6 8	4 1 10 7 4	6 6 6 7	1 3 1 4 1 6 1 8	2 11 7 4	6 6 6	5 7 8 10	4 0 8 5	5 5 6 6 6	17 19 1 2 4	10 6 1 9 4	11 11 11 11	15 16 17 19	1 6 10 3 7
44 44 44 45		0 5 0 5 0	0000	8 8 8	1	7 9 1 3 5	9 8 5 5	7 8 8 8	1 8	8 6	7 7 7 7	10 12 13 15	2 0 9 7 5	7 7 7 7	1 3 5 7 8	4	6 6 6 7	13 15 17 18	9 5 2 10 7	6 6 6 6	6 7 9 10	0 7 3 H 8	12 12 12 12	2 3 4 6 7	0 4 9 1 7

SECOND SCHEDULE—continued "APPENDIX A—continued

WEEKLY			AMOUN'	T TO BE DED	UCTED	· ·	
EARNINGS * (Ignore Pence)	s	SI	M or S2	MI or S3	M2 or \$4	M3 or \$5	M4 or S6
£ s. d. 45 5 0 45 10 0 45 15 0 46 0 0 46 5 0	f s. d. 12 9 10 12 12 1 12 14 4 12 16 8 12 19 0	£ s. d. 11 18 7 12 0 10 12 3 1 12 5 4 12 7 7	£ s. d. 11 7 8 11 9 10 11 12 0 11 14 3 11 16 5	£ s. d. 10 17 0 10 19 2 11 1 3 11 3 5 11 5 6	£ s. d. 10 6 8 10 8 8 10 10 9 10 12 H 10 15 0	# s. d. 9 16 6 9 18 7 10 0 8 10 2 8 10 4 9	£ s. d. 9 6 9 9 8 9 9 10 9 9 12 9 9 14 9
46 10 0	13 1 4	12 9 10	11 18 7	11 7 9	10 17 2	10 6 10	9 16 9
46 15 0	13 3 7	12 12 1	12 0 10	11 9 H	10 19 3	10 8 11	9 18 9
47 0 0	13 5 II	12 14 4	12 3 1	11 12 1	11 1 5	10 10 11	10 0 10
47 5 0	13 8 3	12 16 7	12 5 4	11 14 3	11 3 6	10 13 0	10 2 11
47 10 0	13 10 7	12 18 II	12 7 7	11 16 6	11 5 8	10 15 2	10 4 11
47 15 0	13 12 II	13 1 3	12 9 10	11 18 8	11 7 9	10 17 3	10 7 0
48 0 0	13 15 4	13 3 7	12 12 1	12 0 10	11 10 0	10 19 5	10 9 1
48 5 0	13 17 8	13 5 10	12 14 4	12 3 1	11 12 2	11 1 6	10 11 2
48 10 0	14 0 1	13 8 2	12 16 7	12 -5 4	11 14 4	11 3 8	10 13 2
48 15 0	14 2 5	13 10 6	12 18 10	12 7 7	11 16 6	11 5 9	10 15 3
49 0 0	14 4 10	73 12 10	13 1 2	12 9 10	11 18 9	11 7 II	10 17 5
49 5 0	14 7 2	13 15 2	13 3 6	12 12 1	12 0 H	11 10 0	10 19 6
49 10 0	14 9 7	13 17 7	13 5 10	12 14 4	12 3 1	11 12 3	11 1 8
49 15 0	14 12 0	13 19 11	13 8 1	12 16 7	12 5 4	11 14 5	11 3 9
50 0 0	14 14 6	14 2 4	13 10 5	12 18 10	12 7 7	11 16 7	11 5 II
50 5 0	14 16 II	14 4 8	13 12 9	13 1 1	12 9 10	11 18 9	11 8 0
50 10 0	14 19 4	14 7 1	13 15 1	13 3 5	12 12 1	12 1 0	11 10 2
50 15 0	15 1 9	14 9 5	13 17 5	13 5 9	12 14 4	12 3 2	11 12 3
51 0 0	15 4 3	14 11 10	13 19 10	13 8 1	12 16 7	12 5 4	11 14 6
51 5 0	15 6 8	14 14 3	14 2 2	13 10 4	12 18 10	12 7 7	11 16 8
51 10 0	15 9 2	14 16 9	14 4 7	13 12 8	13 1 1	12 9 10	11 18 10
51 15 0	15 11 8	14 19 2	14 6 II	13 15 0	13 3 4	12 12 1	12 1 0
52 0 0	15 14 2	15 1 7	14 9 4	13 17 4	13 5 8	12 14 4	12 3 3
52 5 0	15 16 8	15 4 0	14 1† 8	13 19 8	13 8 0	12 16 7	12 5 5
52 10 0	15 19 2	15 6 6	14 14 1	14 2 1	13 10 4	12 18 10	12 7 7
52 15 0	16 1 8	15 8 II	14 16 6	14 4 5	13 12 7	13 1 1	12 9 10
53 0 0	16 4 2	15 11 5	14 19 0	14 6 10	13 14 II	13 3 4	12 12 1
53 5 0	16 6 8	15 13 II	15 1 5	14 9 2	13 17 3	13 5 7	12 14 4
53 10 0	16 9 2	15 16 5	15 3 10	14 11 7	13 19 7	13 7 II	12 16 7
53 15 0	16 11 9	15 18 II	15 6 3	14 13 11	14 1 II	13 10 3	12 18 10
54 0 0	16 14 4	16 1 5	15 8 9	14 16 4	14 4 4	13 12 7	13 1 1
54 5 0	16 16 11	16 3 II	15 11 2	14 18 9	14 6 8	13 14 10	13 3 4
54 10 0	16 19 5	16 6 5	15 13 8	15 1 3	14 9 1	13 17 2	13 5 7
54 15 0	17 2 0	16 8 II	15 16 2	15 3 8	14 11 5	13 19 6	13 7 10
55 0 0	17 4 7	16 11 5	15 18 8	15 6 1	14 13 10	14 1 10	13 10 2
55 5 0	17 7 2	16 14 0	16 1 2	15 8 6	14 16 2	14 4 2	13 12 6
55 10 0	17 9 9	16 16 7	16 3 8	15 11 0	14 18 7	14 6 7	13 14 10
55 15 0	17 12 5	16 19 2	16 6 2	15 13 5	15 1 0	14 8 II	13 17 1
56 0 0	17 15 0	17 1 8	16 8 8	15 15 II	15 3 6	14 11 4	13 19 5
56 5 0	17 17 8	17 4 3	16 11 2	15 18 5	15 5 H	14 13 8	14 1 9
56 10 0	18 0 3	17 6 10	16 13 8	16 0 II	15 8 4	14 16 1	14 4 1
56 15 0	18 2 H	17 9 5	16 16 3	16 3 5	15 10 9	14 18 5	14 6 5
57 0 0	18 5 6	17 12 0	16 18 10	16 5 II	15 13 3	15 0 10	14 8 10
57 5 0	18 8 2	17 14 8	17 1 5	16 8 5	15 15 8	15 3 3	14 11 2
57 10 0	18 10 H	17 17 3	17 3 11	16 10 II	15 18 2	15 5 9	14 13 7
57 15 0	18 13 7	17 19 11	17 6 6	16 13 5	16 0 8	15 8 2	14 15 II
58 0 0	18 16 3	18 2 6	17 9 1	16 15 H	16 3 2	15 10 7	14 18 4
58 5 0	18 18 11	18 5 2	17 11 8	16 18 6	16 5 8	15 13 0	15 0 8
58 10 0	19 1 8	18 7 9	17 14 3	17 1 1	16 8 2	15 15 6	15 3 1
58 15 0	19 4 4	18 10 5	17 16 II	17 3 8	16 10 8	15 17 II	15 5 6
59 0 0	19 7 0	18 13 2	17 19 6	17 6 2	16 13 2	16 0 5	15 8 0
59 5 0	19 9 9	18 15 10	18 2 2	17 8 9	16 15 8	16 2 II	15 10 5
59 10 0	19 12 6	18 18 6	18 4 9	17 11 4	16 18 2	16 5 5	15 12 III
59 15 0	19 15 3	19 1 2	18 7 5	17 13 11	17 0 9	16 7 II	15 15 3
60 0 0	19 18 0	19 3 II	18 10 0	17 16 6	17 3 4	16 10 5	15 17 9

"APPENDIX A-continued

WE	EKL'	7	AMOUNT TO BE DEDUCTED																				
EARNINGS * (Ignore Pence)		M5 or \$7			M6 or \$8		M7 or 59		M8 or SIO		M9 or SII			MIO or SI2		No Declaration							
£ 45 45 45 46 46	s. 5 10 15 0 5	d . 00000	£ 8 8 9 9 9	17 19 1 3	d. 43221	£ 8 8 8 8 8	\$. 8 10 11 13 15	8 6 E 0 R	7 8 8 8 8	1 9 1 2 4 6	d. 30 ⊞ 9 8	1 7 7 7 7	1 0 1 2 1 4 1 6 1 7	d. 7 5 3 0 10	7 7 7 7 7 7	s. 2 4 5 7	d. 4 1 10 7 4	6 6 6 6 7	1. 1.4 1.6 1.7 1.9	d. 4 0 8 5	12 12 12 12	s. 9 12 14 16	d. 18 1 4 8
46 46 47 47	10 15 0 5	00000	99999	7 9 11 13 15	00000	8 9 9 9	17 19 1 3 5	8 7 6 5 5	8 8 8	8 10 12 14 16	65320	7 8 8 8	19 1 3 5 7	86320	7 7 7 7	1 1 1 2 1 4 1 6 1 8	1 10 8 6 3	7 7 7 7 7	2 4 6 8 9	10 7 4 1	13 13 13 13	1 3 5 8 10	4 7 11 3 7
47 48 48 48 48	15 0 5 10 15	00000	9 10 10	17 19 1 3 5	0 0 1 2	9 9 9 9	7 9 11 13 15	4 3 3 3 3	8 9 9	17 19 1 3	11 19 8	8 8 8 8	8 10 12 14 16	11 9 8 6 5	8 8 8 8	0 1 3 5 7	1 9 6 5	7 7 7 7 7	1 1 1 3 1 5 1 6 1 8	7 4 1 11 9	13 13 13 14	12 15 17 0	11 4 8 1 5
49 49 49 50	0 5 10 15 0	0000	1 0 1 0 1 0 1.0 1.0	7 9 11 13 15	2 3 4 5 5	9 10 10	17 19 1 3 5	3 3 3 4	9 9 9 9	7 9 11 13 15	8 7 6 6	8 9 9 9	18 0 2 4 6	3 2 2 1 0	8 8 8 8	9 11 13 14 16	3 0 II 9	8 8 8 8	0 2 4 6 7	6 4 2 0 9	1 4 1 4 1 4 1 4	4 7 9 12 14	10 2 7 0 6
50 50 50 51 51	5 1 0 1 5 0 5	00000	10	17 19 1 3 6	6 8 9 11 0	10 10 10 10	7 9 11 13 15	5 6 7 8	9 9 10 10	17 19 1 3 5	6 6 6 6	9 9 9 9	7 9 11 13 15	11 10 9	8 9 9 9	1 8 0 2 4 6	8 6 5 4	8 8 8 8	9 11 13 15	8 6 5 3 2	1 4 1 4 1 5 1 5	1	11 4 9 3 8
51 52 52 52	1 0 1 5 0 5 1 0	00000	11	8 10 12 14 16	2 2 2 2 2	10 10 1.1 11	17 19 1 4 6	89 11 0 2	1 0 1 0 1 0 1 0 1 0	7 9 11 13 15	7 8 8 9	9 10 10	17 19 1 3 5	9 9 9 9.9	9 9 9 9	8 10 12 14 16	3 2 2 1 0	8 9 9 9	1 9 0 2 4 6	0 11 9 8 8	1 5 1 5 1 5 1 5	11	2 8 2 8 2
52 53 53 53	15 0 5 10 15	00000	11 12 12 12 12	18 1 3 5 7	1 3 6 8	11 11 11 11	8 10 12 14 16	3 5 6 8 9	10 10 11 11	17 19 2 4 6	II 0 2 3	10 10 10 10	7 9 11 13 16	9 10 11 0	9 10 10 10	1 8 0 2 4 6	00000	9999	8 10 12 14 16	7 6 5 5 4	1 6 1 6 1 6 1 6	6 9	8 2 8 2 9
54 54 54 54 55	0 5 10 15	00000	12 12 12 12 12	9 12 14 16	10 1 4 7	11 12 12 12 12	19 1 3 5 7	0 2 4 6 9	11 11 11 11	8 10 12 14 16	5 6 B 9 H	10 11 11 11	1 8 0 2 4 6	1 2 2 3 5	10 10 10 10	8 1 0 1 2 1 4 1 6	0 1 2 2	9 10 10 10	1 8 0 2 4 6	3 3 3 3	1 6 1 6 1 7 1 7	16 19	4 11 5 0 7
55 55 56 56	5 10 15 0 5	00000	13 13 13 13	1 3 5 7	1 4 7 10	12 12 12 12	9 12 14 16 18	11 1 4 7	11 12 12 12	19 1 3 5 7	0 3 5 7 9	111111	8 1.0 1.2 1.4 1.7	6 8 9 11 0	10 11 11 11	1 8 0 2 4 6	3 4 5 6	10	8 10 12 14 16	3 3 4 5	1 7 1 7 1 7 1 7	9 12	2 9 5 0 8
56 56 57 57	10 15 0 5	00000	13 13 13 13	12 14 17 19	5 9 1 4 8	13 13 13 13	1 3 5 7 10	1 4 7 10 1	12 12 12 12	10 12 14 16 18	0 2 4 7	1 1 1 2 1 2 1 2 1 2	19 1 3 5 7	23688	11	8 10 12 15	8 9 11 0 2	10	1 8 0 2 4 6	5 6 7 8 8	1 8 1 8 1 8 1 8	2 5	3 11 6 2
57 58 58 58 58	15 5 10 15	00000	14 14 14 14	4 6 8 11	0 4 8 1 5	13 13 13 13	12 14 17 19	4 9 0 4 7	13 13 13 13	1 3 5 7 10	1 4 7 10 1	12 12 12 12	10 12 14 16 18	0 3 5 7	11 12 12 12 12	19 1 3 5 7	5 6 9 !!	11	8 10 13 15	9 11 0 2 3	1 8 1 8 1 9 1 9	16	7 3 11 8 4
59 59 59 50	0 5 10 15	00000	1 4 1 4 1 5 1 5 1 5	15 18 0 2 5	10 2 7 11 4	1 4 1 4 1 4 1 4 1 4	3 6 8 10 13	11 7 11 4	13 13 13 14	12 14 16 19	4 7 11 3 7	13 13 13 13	1 3 5 7 1 0	1 4 7 10	12 12 12 12	10 12 14 16 18	1 3 6 8 18	11 12 12 12 12	1 9 1 3 5 8	5 6 8 9 0	19 19 19	9 12 15	6

SECOND SCHEDULE—continued "APPENDIX B

"Tax Deduction Rates for the Excess over £4 of Shearers' Daily Payments

Tax Code	Re	ate	per £1	Tax Code	Rate per £1				
		s.	d.			s.	d.		
No declarat	ion	5 5	6	M4} S6 {		3	٨		
S			0	S6 ∫	******		Ū		
		4	6	M5} S7 ⟨		3	0		
M	•••••	4	6	M6) S8 (2	6		
M1	*****	4	.3	58 } M7} S9 {					
M2 } \$4 }	•••••	4	0	•					
M3) S5 }		3	9	M8 and o SIO and o	over∫	ı	6''		