



No. 7 of 1994.

Income Tax (Salary or Wages Tax) (Rates) (Amendment) Act 1994.

Certified on : 7/4/94

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1994.

Income Tax (Salary or Wages Tax) (Rates) (Amendment) Act 1994.

ARRANGEMENT OF SECTION.

Rates of Salary or Wages Tax (Amendment of Schedule 1).

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1994.

AN ACT

entitled

Income Tax (Salary or Wages Tax) (Rates) (Amendment) Act 1994,

Being an Act to amend the *Income Tax (Salary or Wages Tax) (Rates) Act 1979,*
MADE by the National Parliament to come into operation on 1 May 1994.

RATES OF SALARY OR WAGES TAX (AMENDMENT OF SCHEDULE 1).

Schedule 1 to the Principal Act is amended by repealing the Tables A, B,
and C and replacing them with the following:-

TABLE A

Where an Employee's Salary or Wages is less than K123 per fortnight

COLUMN 1 SALARY PER FORTNIGHT		COLUMN 2 NON RESIDENT TAX PAYERS	COLUMN 3 WHERE NO DECLARATION IS LODGED	COLUMN 4 WHERE A DECLARATION IS LODGED
EXCEEDING	NOT EXCEEDING			
0	1	0.10	0.35	0.00
1	3	0.30	1.05	0.00
3	5	0.50	1.75	0.00
5	7	0.70	2.45	0.00
7	9	0.90	3.15	0.00
9	11	1.10	3.85	0.00
11	13	1.30	4.55	0.00
13	15	1.50	5.25	0.00
15	17	1.70	5.95	0.00
17	19	1.90	6.65	0.00
19	21	2.10	7.35	0.00
21	23	2.30	8.05	0.00
23	25	2.50	8.75	0.00
25	27	2.70	9.45	0.00
27	29	2.90	10.15	0.00
29	31	3.10	10.85	0.00
31	33	3.30	11.55	0.00
33	35	3.50	12.25	0.00
35	37	3.70	12.95	0.00
37	39	3.90	13.65	0.00
39	41	4.10	14.35	0.00
41	43	4.30	15.05	0.00
43	45	4.50	15.75	0.00
45	47	4.70	16.45	0.00
47	49	4.90	17.15	0.00
49	51	5.10	17.85	0.00
51	53	5.30	18.55	0.00
53	55	5.50	19.25	0.00
55	57	5.70	19.95	0.00
57	59	5.90	20.65	0.00
59	61	6.10	21.35	0.00
61	63	6.30	22.05	0.00
63	65	6.50	22.75	0.00
65	67	6.70	23.45	0.00
67	69	6.90	24.15	0.00
69	71	7.10	24.85	0.00
71	73	7.30	25.55	0.00
73	75	7.50	26.25	0.00
75	77	7.70	26.95	0.00
77	79	8.11	27.65	0.00
79	81	8.51	28.35	0.00
81	83	8.91	29.05	0.00
83	85	9.31	29.75	0.00
85	87	9.71	30.45	0.00
87	89	10.11	31.15	0.00
89	91	10.51	31.85	0.00
91	93	10.91	32.55	0.00
93	95	11.31	33.25	0.00
95	97	11.71	33.95	0.00
97	99	12.11	34.65	0.00
99	101	12.51	35.35	0.00
101	103	12.91	36.05	0.00
103	105	13.31	36.75	0.00
105	107	13.71	37.45	0.00
107	109	14.11	38.15	0.00
109	111	14.51	38.85	0.00
111	113	14.91	39.55	0.00
113	115	15.31	40.25	0.00
115	117	15.71	40.95	0.00
117	119	16.11	41.65	0.00
119	121	16.51	42.35	0.00
121	123	16.91	43.05	0.00

Table B

Where an Employee's Salary or Wages Exceeds K123 but is less than K800 per fortnight

COLUMN 1		COLUMN 2 NON RESIDENT TAX PAYERS	COLUMN 3 WHERE NO DECLARATION IS LODGED	COLUMN 4 WHERE A DECLARATION IS LODGED NUMBER OF DEPENDANTS				
EXCEEDING	NOT EXCEEDING			NONE	1	2	3	4 OR MORE
				(i)	(ii)	(iii)	(iv)	(v)
123	125	17.31	43.75	0.19	0.00	0.00	0.00	0.00
125	127	17.71	44.45	0.39	0.00	0.00	0.00	0.00
127	129	18.11	45.15	0.59	0.00	0.00	0.00	0.00
129	131	18.51	45.85	0.79	0.00	0.00	0.00	0.00
131	133	18.91	46.55	0.99	0.00	0.00	0.00	0.00
133	135	19.31	47.25	1.19	0.00	0.00	0.00	0.00
135	137	19.71	47.95	1.39	0.00	0.00	0.00	0.00
137	139	20.11	48.65	1.59	0.00	0.00	0.00	0.00
139	141	20.51	49.35	1.79	0.06	0.00	0.00	0.00
141	143	20.91	50.05	1.99	0.26	0.00	0.00	0.00
143	145	21.31	50.75	2.19	0.46	0.00	0.00	0.00
145	147	21.71	51.45	2.39	0.66	0.00	0.00	0.00
147	149	22.11	52.15	2.59	0.86	0.00	0.00	0.00
149	151	22.51	52.85	2.79	1.06	0.00	0.00	0.00
151	153	22.91	53.55	2.99	1.26	0.11	0.00	0.00
153	155	23.31	54.25	3.19	1.46	0.31	0.00	0.00
155	157	23.71	54.95	3.39	1.66	0.51	0.00	0.00
157	159	24.11	55.65	3.59	1.86	0.71	0.00	0.00
159	161	24.51	56.35	3.79	2.06	0.91	0.00	0.00
161	163	24.91	57.05	3.99	2.26	1.11	0.00	0.00
163	165	25.31	57.75	4.19	2.46	1.31	0.15	0.00
165	167	25.71	58.45	4.39	2.66	1.51	0.35	0.00
167	169	26.11	59.15	4.59	2.86	1.71	0.55	0.00
169	171	26.51	59.85	4.79	3.06	1.91	0.75	0.00
171	173	26.91	60.55	4.99	3.26	2.11	0.95	0.00
173	175	27.31	61.25	5.19	3.46	2.31	1.15	0.00
175	177	27.71	61.95	5.39	3.66	2.51	1.35	0.20
177	179	28.11	62.65	5.59	3.86	2.71	1.55	0.40
179	181	28.51	63.35	5.79	4.06	2.91	1.75	0.60
181	183	28.91	64.05	5.99	4.26	3.11	1.95	0.80
183	185	29.31	64.75	6.19	4.46	3.31	2.15	1.00
185	187	29.71	65.45	6.39	4.66	3.51	2.35	1.20
187	189	30.11	66.15	6.59	4.86	3.71	2.55	1.40
189	191	30.51	66.85	6.79	5.06	3.91	2.75	1.60
191	193	30.91	67.55	6.99	5.26	4.11	2.95	1.80
193	195	31.31	68.25	7.19	5.46	4.31	3.15	2.00
195	197	31.71	68.95	7.39	5.66	4.51	3.35	2.20
197	199	32.11	69.65	7.59	5.86	4.71	3.55	2.40
199	201	32.51	70.35	7.89	6.16	5.01	3.85	2.70
201	203	32.91	71.05	8.29	6.56	5.41	4.25	3.10

Table B

Where an Employee's Salary or Wages Exceeds K123 but is less than K800 per fortnight

COLUMN 1		COLUMN 2 NON RESIDENT TAX PAYERS	COLUMN 3 WHERE NO DECLARATION IS LODGED	COLUMN 4 WHERE A DECLARATION IS LODGED NUMBER OF DEPENDANTS				
EXCEEDING	NOT EXCEEDING			NONE	1	2	3	4 OR MORE
				(i)	(ii)	(iii)	(iv)	(v)
203	205	33.31	71.75	8.69	6.96	5.81	4.65	3.50
205	207	33.71	72.45	9.09	7.36	6.21	5.05	3.90
207	209	34.11	73.15	9.49	7.76	6.61	5.45	4.30
209	211	34.51	73.85	9.89	8.16	7.01	5.85	4.70
211	213	34.91	74.55	10.29	8.56	7.41	6.25	5.10
213	215	35.31	75.25	10.69	8.96	7.81	6.65	5.50
215	217	35.71	75.95	11.09	9.36	8.21	7.05	5.90
217	219	36.11	76.65	11.49	9.76	8.61	7.45	6.30
219	221	36.51	77.35	11.89	10.11	8.92	7.73	6.54
221	223	36.91	78.05	12.29	10.45	9.22	7.99	6.76
223	225	37.31	78.75	12.69	10.79	9.52	8.25	6.98
225	227	37.71	79.45	13.09	11.13	9.82	8.51	7.20
227	229	38.11	80.15	13.49	11.47	10.12	8.77	7.42
229	231	38.51	80.85	13.89	11.81	10.42	9.03	7.64
231	233	38.91	81.55	14.29	12.15	10.72	9.29	7.86
233	235	39.31	82.25	14.69	70.29	62.02	53.75	45.48
235	237	39.71	82.95	15.09	70.53	62.32	54.01	45.70
237	239	40.11	83.65	15.49	70.97	62.62	54.27	45.92
239	241	40.51	84.35	15.89	71.31	62.92	54.53	46.14
241	243	40.91	85.05	16.29	71.65	63.22	54.79	46.36
243	245	41.31	85.75	16.69	71.99	63.52	55.05	46.58
245	247	41.71	86.45	17.09	72.33	63.82	55.31	46.80
247	249	42.11	87.15	17.49	72.67	64.12	55.57	47.02
249	251	42.51	87.85	17.89	73.01	64.42	55.83	47.24
251	253	42.91	88.55	18.29	73.35	64.72	56.09	47.46
253	255	43.31	89.25	18.69	73.69	65.02	56.35	47.68
255	257	43.71	89.95	19.09	74.03	65.32	56.61	47.90
257	259	44.11	90.65	19.49	74.37	65.62	56.87	48.12
259	261	44.51	91.35	19.89	74.71	65.92	57.13	48.34
261	263	44.91	92.05	20.29	75.05	66.22	57.39	48.56
263	265	45.31	92.75	20.69	75.39	66.52	57.65	48.78
265	267	45.71	93.45	21.09	75.73	66.82	57.91	49.00
267	269	46.11	94.15	21.49	76.07	67.12	58.17	49.22
269	271	46.68	94.85	21.89	76.41	67.42	58.43	49.44
271	273	47.28	95.55	22.29	76.75	67.72	58.69	49.66
273	275	47.88	96.25	22.69	77.09	68.02	58.95	49.88
275	277	48.48	96.95	23.09	77.43	68.32	59.21	50.10
277	279	49.08	97.65	23.49	77.77	68.62	59.47	50.32
279	281	49.68	98.35	23.89	78.11	68.92	59.73	50.54
281	283	50.28	99.05	24.29	78.45	69.22	59.99	50.76

Table B

Where an Employee's Salary or Wages Exceeds K123 but is less than K800 per fortnight

COLUMN 1		COLUMN 2 NON RESIDENT TAX PAYERS	COLUMN 3 WHERE NO DECLARATION IS LODGED	COLUMN 4 WHERE A DECLARATION IS LODGED NUMBER OF DEPENDANTS				
EXCEEDING	NOT EXCEEDING			NONE	1	2	3	4 OR MORE
				(i)	(ii)	(iii)	(iv)	(v)
283	285	50.88	99.75	24.69	78.79	69.52	60.25	50.98
285	287	51.48	100.45	25.09	79.13	69.82	60.51	51.20
287	289	52.08	101.15	25.49	79.47	70.12	60.77	51.42
289	291	52.68	101.85	25.89	79.81	70.42	61.03	51.64
291	293	53.28	102.55	26.29	80.15	70.72	61.29	51.86
293	295	53.88	103.25	26.69	80.49	71.02	61.55	52.08
295	297	54.48	103.95	27.09	80.83	71.32	61.81	52.30
297	299	55.08	104.65	27.49	81.17	71.62	62.07	52.52
299	301	55.68	105.35	27.89	81.51	71.92	62.33	52.74
301	303	56.28	106.05	28.29	81.85	72.22	62.59	52.96
303	305	56.88	106.75	28.69	82.19	72.52	62.85	53.18
305	307	57.48	107.45	29.09	82.53	72.82	63.11	53.40
307	309	58.08	108.15	29.49	82.87	73.12	63.37	53.62
309	311	58.68	108.85	29.89	83.21	73.42	63.63	53.84
311	313	59.28	109.55	30.29	83.55	73.72	63.89	54.06
313	315	59.88	110.25	30.69	83.89	74.02	64.15	54.28
315	317	60.48	110.95	31.09	84.23	74.32	64.41	54.50
317	319	61.08	111.65	31.49	84.57	74.62	64.67	54.72
319	321	61.68	112.35	31.89	84.91	74.92	64.93	54.94
321	323	62.28	113.05	32.29	85.25	75.22	65.19	55.16
323	325	62.88	113.75	32.69	85.59	75.52	65.45	55.38
325	327	63.48	114.45	33.09	85.93	75.82	65.71	55.60
327	329	64.08	115.15	33.49	86.27	76.12	65.97	55.82
329	331	64.68	115.85	33.89	86.61	76.42	66.23	56.04
331	333	65.28	116.55	34.29	86.95	76.72	66.49	56.26
333	335	65.88	117.25	34.69	87.29	77.02	66.75	56.48
335	337	66.48	117.95	35.09	87.63	77.32	67.01	56.70
337	339	67.08	118.65	35.49	87.97	77.62	67.27	56.92
339	341	67.68	119.35	35.89	88.31	77.92	67.53	57.14
341	343	68.28	120.05	36.29	88.65	78.22	67.79	57.36
343	345	68.88	120.75	36.69	31.19	27.52	23.85	20.18
345	347	69.48	121.45	37.09	31.53	27.82	24.11	20.40
347	349	70.08	122.15	37.49	31.87	28.12	24.37	20.62
349	351	70.68	122.85	37.89	32.21	28.42	24.63	20.84
351	353	71.28	123.55	38.29	32.55	28.72	24.89	21.06
353	355	71.88	124.25	38.69	32.89	29.02	25.15	21.28
355	357	72.48	124.95	39.09	33.23	29.32	25.41	21.50
357	359	73.08	125.65	39.49	33.57	29.62	25.67	21.72
359	361	73.68	126.35	39.89	33.91	29.92	25.93	21.94
361	363	74.28	127.05	40.29	34.25	30.22	26.19	22.16

Table B

Where an Employee's Salary or Wages Exceeds K123 but is less than K800 per fortnight

COLUMN 1		COLUMN 2 NON RESIDENT TAX PAYERS	COLUMN 3 WHERE NO DECLARATION IS LODGED	COLUMN 4 WHERE A DECLARATION IS LODGED NUMBER OF DEPENDANTS				
EXCEEDING	NOT EXCEEDING			NONE	1	2	3	4 OR MORE
				(i)	(ii)	(iii)	(iv)	(v)
363	365	74.88	127.75	40.69	34.59	30.52	26.45	22.38
365	367	75.48	128.45	41.09	34.93	30.82	26.71	22.60
367	369	76.08	129.15	41.49	35.27	31.12	26.97	22.82
369	371	76.68	129.85	41.89	35.61	31.42	27.23	23.04
371	373	77.28	130.55	42.29	35.95	31.72	27.49	23.26
373	375	77.88	131.25	42.69	36.29	32.02	27.75	23.48
375	377	78.48	131.95	43.09	36.63	32.32	28.01	23.70
377	379	79.08	132.65	43.49	36.97	32.62	28.27	23.92
379	381	79.68	133.35	43.89	37.31	32.92	28.53	24.14
381	383	80.28	134.05	44.29	37.65	33.22	28.79	24.36
383	385	80.88	134.75	44.69	37.99	33.52	29.05	24.58
385	387	81.48	135.45	45.09	38.33	33.82	29.31	24.80
387	389	82.08	136.15	45.49	38.67	34.12	29.57	25.02
389	391	82.68	136.85	45.89	39.01	34.42	29.83	25.24
391	393	83.28	137.55	46.36	39.41	34.77	30.14	25.50
393	395	83.88	138.25	46.96	39.92	35.22	30.53	25.83
395	397	84.48	138.95	47.56	40.43	35.67	30.92	26.16
397	399	85.08	139.65	48.16	40.94	36.12	31.31	26.49
399	401	85.68	140.35	48.76	41.45	36.57	31.70	26.82
401	403	86.28	141.05	49.36	41.96	37.02	32.09	27.15
403	405	86.88	141.75	49.96	42.47	37.47	32.48	27.48
405	407	87.48	142.45	50.56	42.98	37.92	32.87	27.81
407	409	88.08	143.15	51.16	43.49	38.37	33.26	28.14
409	411	88.68	143.85	51.76	44.00	38.82	33.65	28.47
411	413	89.28	144.55	52.36	44.51	39.27	34.04	28.80
413	415	89.88	145.25	52.96	45.02	39.72	34.43	29.13
415	417	90.48	145.95	53.56	45.53	40.17	34.82	29.46
417	419	91.08	146.65	54.16	46.04	40.62	35.21	29.79
419	421	91.68	147.35	54.76	46.55	41.07	35.60	30.12
421	423	92.28	148.05	55.36	47.06	41.52	35.99	30.45
423	425	92.88	148.75	55.96	47.57	41.97	36.38	30.78
425	427	93.48	149.45	56.56	48.08	42.42	36.77	31.11
427	429	94.08	150.15	57.16	48.59	42.87	37.16	31.44
429	431	94.68	150.85	57.76	49.10	43.32	37.55	31.77
431	433	95.28	151.55	58.36	49.61	43.77	37.94	32.10
433	435	95.88	152.25	58.96	50.12	44.22	38.33	32.43
435	437	96.48	152.95	59.56	50.63	44.67	38.72	32.76
437	439	97.08	153.65	60.16	51.14	45.12	39.11	33.09
439	441	97.68	154.35	60.76	51.65	45.57	39.50	33.42
441	443	98.28	155.05	61.36	52.16	46.02	39.89	33.75

Table B

Where an Employee's Salary or Wages Exceeds K123 but is less than K800 per fortnight

COLUMN 1		COLUMN 2 NON RESIDENT TAX PAYERS	COLUMN 3 WHERE NO DECLARATION IS LODGED	COLUMN 4 WHERE A DECLARATION IS LODGED NUMBER OF DEPENDANTS				
EXCEEDING	NOT EXCEEDING			NONE	1	2	3	4 OR MORE
				(i)	(ii)	(iii)	(iv)	(v)
443	445	98.88	155.75	61.96	52.67	46.47	40.28	34.08
445	447	99.48	156.45	62.56	53.18	46.92	40.67	34.41
447	449	100.08	157.15	63.16	53.69	47.37	41.06	34.74
449	451	100.68	157.85	63.76	54.20	47.82	41.45	35.07
451	453	101.28	158.55	64.36	54.71	48.27	41.84	35.40
453	455	101.88	159.25	64.96	55.22	48.72	42.23	35.73
455	457	102.48	159.95	65.56	55.73	49.17	42.62	36.06
457	459	103.08	160.65	66.16	56.24	49.62	43.01	36.39
459	461	103.68	161.35	66.76	56.75	50.07	43.40	36.72
461	463	104.28	162.05	67.36	57.26	50.52	43.79	37.05
463	465	104.88	162.75	67.96	57.77	50.97	44.18	37.38
465	467	105.48	163.45	68.56	58.28	51.42	44.57	37.71
467	469	106.08	164.15	69.16	58.79	51.87	44.96	38.04
469	471	106.68	164.85	69.76	59.30	52.32	45.35	38.37
471	473	107.28	165.55	70.36	59.81	52.77	45.74	38.70
473	475	107.88	166.25	70.96	60.32	53.22	46.13	39.03
475	477	108.48	166.95	71.56	60.83	53.67	46.52	39.36
477	479	109.08	167.65	72.16	61.34	54.12	46.91	39.69
479	481	109.68	168.35	72.76	61.85	54.57	47.30	40.02
481	483	110.28	169.05	73.36	62.36	55.02	47.69	40.35
483	485	110.88	169.75	73.96	62.87	55.47	48.08	40.68
485	487	111.48	170.45	74.56	63.38	55.92	48.47	41.01
487	489	112.08	171.15	75.16	63.89	56.37	48.86	41.34
489	491	112.68	171.85	75.76	64.40	56.82	49.25	41.67
491	493	113.28	172.55	76.36	64.91	57.27	49.64	42.00
493	495	113.88	173.25	76.96	65.42	57.72	50.03	42.33
495	497	114.48	173.95	77.56	65.93	58.17	50.42	42.66
497	499	115.08	174.65	78.16	66.44	58.62	50.81	42.99
499	501	115.68	175.35	78.76	66.95	59.07	51.20	43.32
501	503	116.28	176.05	79.36	67.46	59.52	51.59	43.65
503	505	116.88	176.75	79.96	67.97	59.97	51.98	43.98
505	507	117.48	177.45	80.56	68.48	60.42	52.37	44.31
507	509	118.08	178.15	81.16	68.99	60.87	52.76	44.64
509	511	118.68	178.85	81.76	69.50	61.32	53.15	44.97
511	513	119.28	179.55	82.36	70.01	61.77	53.54	45.30
513	515	119.88	180.25	82.96	70.52	62.22	53.93	45.63
515	517	120.48	180.95	83.56	71.03	62.67	54.32	45.96
517	519	121.08	181.65	84.16	71.54	63.12	54.71	46.29
519	521	121.68	182.35	84.76	72.05	63.57	55.10	46.62
521	523	122.28	183.05	85.36	72.56	64.02	55.49	46.95

Table B

Where an Employee's Salary or Wages Exceeds K123 but is less than K800 per fortnight

COLUMN 1		COLUMN 2 NON RESIDENT TAX PAYERS	COLUMN 3 WHERE NO DECLARATION IS LODGED	COLUMN 4 WHERE A DECLARATION IS LODGED NUMBER OF DEPENDANTS				
EXCEEDING	NOT EXCEEDING			NONE	1	2	3	4 OR MORE
				(i)	(ii)	(iii)	(iv)	(v)
523	525	122.88	183.75	85.96	73.07	64.47	55.88	47.28
525	527	123.48	184.45	86.56	73.58	64.92	56.27	47.61
527	529	124.08	185.15	87.16	74.09	65.37	56.66	47.94
529	531	124.68	185.85	87.76	74.60	65.82	57.05	48.27
531	533	125.28	186.55	88.36	75.11	66.27	57.44	48.60
533	535	125.88	187.25	88.96	75.62	66.72	57.83	48.93
535	537	126.48	187.95	89.56	76.13	67.17	58.22	49.26
537	539	127.08	188.65	90.16	76.64	67.62	58.61	49.59
539	541	127.68	189.35	90.76	77.15	68.07	59.00	49.92
541	543	128.28	190.05	91.36	77.66	68.52	59.39	50.25
543	545	128.88	190.75	91.96	78.17	68.97	59.78	50.58
545	547	129.48	191.45	92.56	78.68	69.42	60.17	50.91
547	549	130.08	192.15	93.16	79.19	69.87	60.56	51.24
549	551	130.68	192.85	93.76	79.70	70.32	60.95	51.57
551	553	131.28	193.55	94.36	80.21	70.77	61.34	51.90
553	555	131.88	194.25	94.96	80.72	71.22	61.73	52.23
555	557	132.48	194.95	95.56	81.23	71.67	62.12	52.56
557	559	133.08	195.65	96.16	81.74	72.12	62.51	52.89
559	561	133.68	196.35	96.76	82.25	72.57	62.90	53.22
561	563	134.28	197.05	97.36	82.76	73.02	63.29	53.55
563	565	134.88	197.75	97.96	83.27	73.47	63.68	53.88
565	567	135.48	198.45	98.56	83.78	73.92	64.07	54.21
567	569	136.08	199.15	99.16	84.29	74.37	64.46	54.54
569	571	136.68	199.85	99.76	84.80	74.82	64.85	54.87
571	573	137.28	200.55	100.36	85.31	75.27	65.24	55.20
573	575	137.88	201.25	100.96	85.82	75.72	65.63	55.53
575	577	138.48	201.95	101.56	86.33	76.17	66.02	55.86
577	579	139.08	202.65	102.16	86.84	76.62	66.41	56.19
579	581	139.68	203.35	102.76	87.35	77.07	66.80	56.52
581	583	140.28	204.05	103.36	87.86	77.52	67.19	56.85
583	585	140.88	204.75	103.96	88.37	77.97	67.58	57.18
585	587	141.48	205.45	104.56	88.88	78.42	67.97	57.51
587	589	142.08	206.15	105.16	89.39	78.87	68.36	57.84
589	591	142.68	206.85	105.76	89.90	79.32	68.75	58.17
591	593	143.28	207.55	106.36	90.41	79.77	69.14	58.50
593	595	143.88	208.25	106.96	90.92	80.22	69.53	58.83
595	597	144.48	208.95	107.56	91.43	80.67	69.92	59.16
597	599	145.08	209.65	108.16	91.94	81.12	70.31	59.49
599	601	145.68	210.35	108.76	92.45	81.57	70.70	59.82
601	603	146.28	211.05	109.36	92.96	82.02	71.09	60.15

Table B

Where an Employee's Salary or Wages Exceeds K123 but is less than K800 per fortnight

COLUMN 1		COLUMN 2 NON RESIDENT TAX PAYERS	COLUMN 3 WHERE NO DECLARATION IS LODGED	COLUMN 4 WHERE A DECLARATION IS LODGED NUMBER OF DEPENDANTS				
SALARY PER FORTNIGHT				NONE	1	2	3	4 OR MORE
EXCEEDING	NOT EXCEEDING			(i)	(ii)	(iii)	(iv)	(v)
603	605	146.88	211.75	109.96	93.47	82.47	71.48	60.48
605	607	147.48	212.45	110.56	93.98	82.92	71.87	60.81
607	609	148.08	213.15	111.16	94.49	83.37	72.26	61.14
609	611	148.68	213.85	111.76	95.00	83.82	72.65	61.47
611	613	149.28	214.55	112.36	95.51	84.27	73.04	61.80
613	615	149.88	215.25	112.96	96.02	84.72	73.43	62.13
615	617	150.48	215.95	113.56	96.53	85.17	73.82	62.46
617	619	151.08	216.65	114.16	97.04	85.62	74.21	62.79
619	621	151.68	217.35	114.76	97.55	86.07	74.60	63.12
621	623	152.28	218.05	115.36	98.06	86.52	74.99	63.45
623	625	152.88	218.75	115.96	98.65	87.12	75.58	64.04
625	627	153.48	219.45	116.56	99.25	87.72	76.18	64.64
627	629	154.08	220.15	117.16	99.85	88.32	76.78	65.24
629	631	154.68	220.85	117.76	100.45	88.92	77.38	65.84
631	633	155.28	221.55	118.36	101.05	89.52	77.98	66.44
633	635	155.88	222.25	118.96	101.65	90.12	78.58	67.04
635	637	156.48	222.95	119.56	102.25	90.72	79.18	67.64
637	639	157.08	223.65	120.16	102.85	91.32	79.78	68.24
639	641	157.68	224.35	120.76	103.45	91.92	80.38	68.84
641	643	158.28	225.05	121.36	104.05	92.52	80.98	69.44
643	645	158.88	225.75	121.96	104.65	93.12	81.58	70.04
645	647	159.48	226.45	122.56	105.25	93.72	82.18	70.64
647	649	160.08	227.15	123.16	105.85	94.32	82.78	71.24
649	651	160.68	227.85	123.76	106.45	94.92	83.38	71.84
651	653	161.28	228.55	124.36	107.05	95.52	83.98	72.44
653	655	161.94	229.25	124.96	107.65	96.12	84.58	73.04
655	657	162.64	229.95	125.56	108.25	96.72	85.18	73.64
657	659	163.34	230.65	126.16	108.85	97.32	85.78	74.24
659	661	164.04	231.35	126.76	109.45	97.92	86.38	74.84
661	663	164.74	232.05	127.36	110.05	98.52	86.98	75.44
663	665	165.44	232.75	127.96	110.65	99.12	87.58	76.04
665	667	166.14	233.45	128.56	111.25	99.72	88.18	76.64
667	669	166.84	234.15	129.16	111.85	100.32	88.78	77.24
669	671	167.54	234.85	129.76	112.45	100.92	89.38	77.84
671	673	168.24	235.55	130.36	113.05	101.52	89.98	78.44
673	675	168.94	236.25	130.96	113.65	102.12	90.58	79.04
675	677	169.64	236.95	131.56	114.25	102.72	91.18	79.64
677	679	170.34	237.65	132.16	114.85	103.32	91.78	80.24
679	681	171.04	238.35	132.76	115.45	103.92	92.38	80.84
681	683	171.74	239.05	133.36	116.05	104.52	92.98	81.44

Table B

Where an Employee's Salary or Wages Exceeds K123 but is less than K800 per fortnight

COLUMN 1		COLUMN 2 NON RESIDENT TAX PAYERS	COLUMN 3 WHERE NO DECLARATION IS LODGED	COLUMN 4 WHERE A DECLARATION IS LODGED NUMBER OF DEPENDANTS				
EXCEEDING	NOT EXCEEDING			NONE	1	2	3	4 OR MORE
				(i)	(ii)	(iii)	(iv)	(v)
683	685	172.44	239.75	133.96	116.65	105.12	93.58	82.04
685	687	173.14	240.45	134.56	117.25	105.72	94.18	82.64
687	689	173.84	241.15	135.16	117.85	106.32	94.78	83.24
689	691	174.54	241.85	135.76	118.45	106.92	95.38	83.84
691	693	175.24	242.55	136.36	119.05	107.52	95.98	84.44
693	695	175.94	243.25	136.96	119.65	108.12	96.58	85.04
695	697	176.64	243.95	137.56	120.25	108.72	97.18	85.64
697	699	177.34	244.65	138.16	120.85	109.32	97.78	86.24
699	701	178.04	245.35	138.76	121.45	109.92	98.38	86.84
701	703	178.74	246.05	139.36	122.05	110.52	98.98	87.44
703	705	179.44	246.75	139.96	122.65	111.12	99.58	88.04
705	707	180.14	247.45	140.56	123.25	111.72	100.18	88.64
707	709	180.84	248.15	141.16	123.85	112.32	100.78	89.24
709	711	181.54	248.85	141.76	124.45	112.92	101.38	89.84
711	713	182.24	249.55	142.36	125.05	113.52	101.98	90.44
713	715	182.94	250.25	142.96	125.65	114.12	102.58	91.04
715	717	183.64	250.95	143.56	126.25	114.72	103.18	91.64
717	719	184.34	251.65	144.16	126.85	115.32	103.78	92.24
719	721	185.04	252.35	144.76	127.45	115.92	104.38	92.84
721	723	185.74	253.05	145.36	128.05	116.52	104.98	93.44
723	725	186.44	253.75	145.96	128.65	117.12	105.58	94.04
725	727	187.14	254.45	146.56	129.25	117.72	106.18	94.64
727	729	187.84	255.15	147.16	129.85	118.32	106.78	95.24
729	731	188.54	255.85	147.76	130.45	118.92	107.38	95.84
731	733	189.24	256.55	148.36	131.05	119.52	107.98	96.44
733	735	189.94	257.25	148.96	131.65	120.12	108.58	97.04
735	737	190.64	257.95	149.56	132.25	120.72	109.18	97.64
737	739	191.34	258.65	150.16	132.85	121.32	109.78	98.24
739	741	192.04	259.35	150.76	133.45	121.92	110.38	98.84
741	743	192.74	260.05	151.36	134.05	122.52	110.98	99.44
743	745	193.44	260.75	151.96	134.65	123.12	111.58	100.04
745	747	194.14	261.45	152.56	135.25	123.72	112.18	100.64
747	749	194.84	262.15	153.16	135.85	124.32	112.78	101.24
749	751	195.54	262.85	153.76	136.45	124.92	113.38	101.84
751	753	196.24	263.55	154.36	137.05	125.52	113.98	102.44
753	755	196.94	264.25	154.96	137.65	126.12	114.58	103.04
755	757	197.64	264.95	155.56	138.25	126.72	115.18	103.64
757	759	198.34	265.65	156.16	138.85	127.32	115.78	104.24
759	761	199.04	266.35	156.76	139.45	127.92	116.38	104.84
761	763	199.74	267.05	157.36	140.05	128.52	116.98	105.44

Table B

Where an Employee's Salary or Wages Exceeds K123 but is less than K800 per fortnight

COLUMN 1		COLUMN 2 NON RESIDENT TAXPAYERS	COLUMN 3 WHERE NO DECLARATION IS LODGED	COLUMN 4 WHERE A DECLARATION IS LODGED NUMBER OF DEPENDANTS				
EXCEEDING	NOT EXCEEDING			NONE (i)	1 (ii)	2 (iii)	3 (iv)	4 OR MORE (v)
763	765	200.44	267.75	157.96	140.65	129.12	117.58	106.04
765	767	201.14	268.45	158.56	141.25	129.72	118.18	106.64
767	769	201.84	269.15	159.16	141.85	130.32	118.78	107.24
769	771	202.54	269.85	159.76	142.45	130.92	119.38	107.84
771	773	203.24	270.55	160.36	143.05	131.52	119.98	108.44
773	775	203.94	271.25	160.96	143.65	132.12	120.58	109.04
775	777	204.64	271.95	161.57	144.26	132.72	121.18	109.64
777	779	205.34	272.65	162.27	144.96	133.42	121.88	110.34
779	781	206.04	273.35	162.97	145.66	134.12	122.58	111.04
781	783	206.74	274.05	163.67	146.36	134.82	123.28	111.74
783	785	207.44	274.75	164.37	147.06	135.52	123.98	112.44
785	787	208.14	275.45	165.07	147.76	136.22	124.68	113.14
787	789	208.84	276.15	165.77	148.46	136.92	125.38	113.84
789	791	209.54	276.85	166.47	149.16	137.62	126.08	114.54
791	793	210.24	277.55	167.17	149.86	138.32	126.78	115.24
793	795	210.94	278.25	167.87	150.56	139.02	127.48	115.94
795	797	211.64	278.95	168.57	151.26	139.72	128.18	116.64
797	799	212.34	279.65	169.27	151.96	140.42	128.88	117.34
799	800	212.69	280.00	169.62	152.31	140.77	129.23	117.69

TABLE C

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

<p align="center">COLUMN 1 NON-RESIDENT TAX PAYERS</p>	<p align="center">COLUMN 2 WHERE NO DECLARATION IS LODGED</p>	<p align="center">COLUMN 3 WHERE A DECLARATION IS LODGED</p>
<p>K212.69 plus 35 toea for each K1 by which fortnightly salary exceeds K800</p>	<p>K280.00 plus 35 toea for each K1 by which fortnightly salary exceeds K800</p>	<p>K169.62 plus 35 toea for each K1 by which fortnightly salary exceeds K800</p> <p><i>Note: If dependants are claimed reduce above amounts by the amounts set out below</i></p>

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

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

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

I hereby certify that the above is a fair print of the *Income Tax (Salary or Wages Tax) (Rates) (Amendment) Act 1994* which has been made by the National Parliament.

Clerk of the National Parliament.

I hereby certify that the *Income Tax (Salary or Wages Tax) (Rates) (Amendment) Act 1994* was made by the National Parliament on 8 March 1994.

Speaker of the National Parliament.

