

No. 23, 1922.]

**ACT**

**To fix the rates of normal income tax and super-tax in respect of the twelve months ended the thirtieth day of June, 1922.**

**BE IT ENACTED** by the King's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows :—

Rate of  
normal  
income tax.

1. In accordance with sub-section (3) of section *five* of the Income Tax (Consolidation) Act, 1917 (Act No. 41 of 1917), there shall be levied in respect of every taxable income (as in that Act defined) which has accrued to or in favour of any person during the twelve months ended the thirtieth day of June, 1922, an income tax (referred to in that Act as normal tax) at the rates specified in sub-section (1) of section *one* of the Income Tax (Consolidation) Act Further Amendment Act, 1921 (Act No. 29 of 1921).

Rate of  
super-tax.

2. In accordance with sub-section (4) of section *twenty-five* of the Income Tax (Consolidation) Act, 1917 (Act No. 41 of 1917), there shall be levied in respect of every income subject to super-tax (as defined in section *twenty-six* of that Act, as amended by the Income Tax (Consolidation) Act Amendment Act, 1919 (Act No. 39 of 1919), which shall have accrued to or in favour of any individual during the twelve months ended the thirtieth day of June, 1922, a super-tax at the rates specified in sub-section (2) of section *one* of the Income Tax (Consolidation) Act Further Amendment Act, 1921 (Act No. 29 of 1921).

Short title.

3. This Act may be cited for all purposes as the Income Tax Act, 1922.