

**Preliminary Estimate, 1946 Taxation Year.**—Income tax returns for the 1946 taxation year were not yet due or received at the time the estimates shown in Table 5 were compiled, so that the information is necessarily very tentative. It is not possible, at present, to analyse these data on a provincial or an occupational basis in order to present them on a comparable basis with the 1942 final estimate.

The flat 16 p.c. reduction of individual income tax announced in October of 1945 is fully taken into account in the preparation of this estimate. However, the recovery of Family Allowance payments to those who also received income tax reductions for dependents is separately estimated in the footnote to Table 5.

### 5.—Individual Income Tax Estimates, Taxation Year 1946

**NOTE.**—The income used in this table is the income prior to allowable deduction for charitable donations or medical expenses.

Income Class	Taxpayers	Total Income	Total Tax	Average Tax
	No.	\$'000	\$'000	\$
\$660 to \$ 700.....	50,300	33,701	302	6
\$700 to \$ 800.....	136,000	102,000	3,198	24
\$800 to \$ 900.....	136,900	116,229	6,323	46
\$900 to \$1,000.....	119,800	113,571	7,310	61
<b>\$660 to \$1,000.....</b>	<b>443,000</b>	<b>365,501</b>	<b>17,133</b>	<b>39</b>
\$1,000 to \$1,100.....	98,800	103,543	8,252	84
\$1,100 to \$1,200.....	81,200	93,218	8,631	106
\$1,200 to \$1,300.....	169,400	211,412	10,157	60
\$1,300 to \$1,400.....	156,400	210,827	11,518	74
\$1,400 to \$1,500.....	149,800	216,910	12,717	85
\$1,500 to \$1,600.....	148,800	230,343	14,705	99
\$1,600 to \$1,700.....	145,775	240,237	15,282	105
\$1,700 to \$1,800.....	132,900	232,309	15,799	119
\$1,800 to \$1,900.....	124,075	229,290	16,769	135
\$1,900 to \$2,000.....	106,900	208,241	16,386	153
<b>\$1,000 to \$2,000.....</b>	<b>1,314,050</b>	<b>1,976,330</b>	<b>130,216</b>	<b>99</b>
\$2,000 to \$2,100.....	102,300	209,511	17,408	170
\$2,100 to \$2,200.....	87,275	187,466	16,551	190
\$2,200 to \$2,300.....	75,150	168,935	15,704	209
\$2,300 to \$2,400.....	62,100	145,811	14,358	231
\$2,400 to \$2,500.....	53,475	130,906	13,518	253
\$2,500 to \$2,600.....	43,550	110,921	11,906	273
\$2,600 to \$2,700.....	37,565	99,435	11,151	297
\$2,700 to \$2,800.....	30,900	84,882	10,007	324
\$2,800 to \$2,900.....	26,755	76,173	9,423	352
\$2,900 to \$3,000.....	23,755	70,004	9,084	382
<b>\$2,000 to \$3,000.....</b>	<b>542,825</b>	<b>1,284,044</b>	<b>129,110</b>	<b>238</b>
\$3,000 to \$3,500.....	81,200	262,276	37,174	458
\$3,500 to \$4,000.....	43,250	161,107	26,108	604
\$4,000 to \$4,500.....	27,600	117,024	21,353	774
\$4,500 to \$5,000.....	18,140	85,895	16,982	936
<b>\$3,000 to \$5,000.....</b>	<b>170,190</b>	<b>626,302</b>	<b>101,617</b>	<b>597</b>
\$5,000 to \$ 6,000.....	23,235	126,284	28,319	1,219
\$6,000 to \$ 7,000.....	13,895	89,624	21,780	1,567
\$7,000 to \$ 8,000.....	9,500	70,778	18,612	1,959
\$8,000 to \$ 9,000.....	6,320	53,406	14,810	2,343
\$9,000 to \$10,000.....	4,820	45,791	13,545	2,810
<b>\$5,000 to \$10,000.....</b>	<b>57,770</b>	<b>385,883</b>	<b>97,066</b>	<b>1,680</b>