

ASSESSED INCOM TAX
Basic Table for 1946
(Veranlagte Einkommensteuer)

Yearly Income		Tax to be charged					
RM	0— 600 NIL						
	600- 1200	RM 11.00 plus	17%	of the excess over		RM 600	
	1200- 2400	55 113	55 25%	55 55 55 55	55	1200	
	2400- 4800	55 413	55 50%	55 55 55 55	55	2400	
	4800- 9600	55 1613	55 55%	55 55 55 55	55	4800	
	9600- 13200	55 4253	55 60%	55 55 55 55	55	9600	
	13200- 15600	55 6413	55 70%	55 55 55 55	55	13200	
	15600- ISOOO	55 8093	55 80%	55 55 55 55	55	15600	
	18000- 24000	55 10013	55 85%	55 55 55 55	55	18000	
	24000- 60000	55 15113	55 90%	55 55 55 55	55	24000	
	60000- 100000	55 47213	55 95%	55 55 55 55	55	60000	
	Over 100000	55 85513	55 95%	55 55 55 55	55	100000	

Notes:

1. Before applying the basic table income from wages, salaries and professional profits (Einkünfte aus Löhnen, Gehältern und freien Berufen) will be reduced by 10% or by RM 1000 whichever is the less.
2. The following exemptions will also be allowed before applying the basic table:

For persons in Tax Class II

					— RM 600 per annum	
..	..	..	..	..	II (1 child)	— RM 1000
»	»	»	»	»	III (2 children)	— RM 1400
..	..	..	..	..	III (3 children)	RM 1800
..	..	..	..	..	III (4 children)	RM 2200

For other persons in Tax Class III the exemption will be increased by RM 400 per annum for each child e. g. for 5 children the exemption will be RM 2600 and so on.