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Answer (a) Taxable income is below the \$18,200 tax-free threshold; therefore no tax is payable. (b) First \$18,200 → no tax payable. \$18,201 to \$37,000 = \$18,800 × 19% = \$3,572 \$37,001 - \$40,000 = \$3,000 × 32.5% = \$975 Therefore basic income tax payable = \$4,547 (c) First \$18,200 → no tax payable.

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Principles of Taxation | Economics

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