

1983

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

HOUSE OF REPRESENTATIVES

Presented and read a first time, 18 May 1983

(*Minister for Finance*)

A BILL

FOR

An Act to amend the *Income Tax (Rates) Act 1982*

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title, &c.

5 **1.** (1) This Act may be cited as the *Income Tax (Rates) Amendment Act 1983*.

(2) The *Income Tax (Rates) Act 1982*¹ is in this Act referred to as the Principal Act.

Commencement

10 **2.** This Act shall come into operation on the day on which it receives the Royal Assent.

Interpretation

3. Section 3 of the Principal Act is amended by inserting after paragraph (a) of the definition of "tax" in sub-section (1) the following paragraph:

15 “(aa) income tax payable by a person in the capacity of a trustee of a trust estate, being a person who is liable to be assessed and to pay tax under sub-section 98 (3) of the Assessment Act;”.

NOTE

1. No. 105, 1982.