

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 (Individuals) 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 (Individuals) Amendment Act 1983*.

 (2) The *Income Tax (Individuals) 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.

Imposition of income tax

3. Section 5 of the Principal Act is amended—

 (a) by omitting “or” from the end of paragraph (2) (b); and

2 *Income Tax (Individuals) Amendment No. , 1983*

(b) by adding at the end of sub-section (2) the following word and paragraph:

“; or (d) 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.”.

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NOTE

1. No. 101, 1982.