

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
HOUSE OF REPRESENTATIVES

Presented and read a first time, 10 October 1991

(Minister Assisting the Treasurer)

A BILL

FOR

An Act to impose a tax on the non-quotation of tax file numbers in respect of certain deferred interest securities

The Parliament of Australia enacts:

Short title etc.

1. This Act may be cited as the *Income Tax (Deferred Interest Securities) (Tax File Number Withholding Tax) Act 1991*.

5 Commencement

2. This Act commences, or is taken to have commenced, as the case requires, on the commencement of section 221YHZR of the *Income Tax Assessment Act 1936*.

Act to bind Crown

10 3. This Act binds the Crown in the right of each of the States, of the Australian Capital Territory, of the Northern Territory and of Norfolk Island.

Imposition of tax

4. Tax payable in accordance with section 221YHZR of the *Income Tax Assessment Act 1936* is imposed.

