

1987-88-89

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA  
HOUSE OF REPRESENTATIVES

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Presented and read a first time, 11 May 1989

(*Treasurer*)

## A BILL

FOR

### **An Act to repeal the *Income Tax (Arrangements with the States) Act 1978*, and for related purposes**

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

#### **Short title**

- 5      1. This Act may be cited as the *Income Tax (Arrangements with the States) Repeal Act 1989*.

#### **Commencement**

2. This Act commences on the day on which it receives the Royal Assent.

**Repeal**

**3. (1)** The *Income Tax (Arrangements with the States) Act 1978* is repealed.

**(2)** The repeal of the *Income Tax (Arrangements with the States) Act 1978* does not affect the operation of the amendments made by Parts III and IV of that Act.

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**Consequential amendment of the *Income Tax Assessment Act 1936***

**4.** The *Income Tax Assessment Act 1936* is amended as set out in the Schedule.

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**SCHEDULE**

Section 4

**AMENDMENTS OF THE INCOME TAX ASSESSMENT ACT 1936  
CONSEQUENTIAL ON THE REPEAL OF THE INCOME TAX  
(ARRANGEMENTS WITH THE STATES) ACT 1978**

**Subsection 6 (1) (definition of “State income tax law”):**

Omit the definition.

**Subsection 16 (3):**

Omit all the words after “relating to Income Tax”.

**Paragraph 16 (4) (a):**

Omit “, under the *Income Tax (Arrangements with the States) Act 1978*, under any State income tax law or under provisions of the law of a State referred to in section 15 of the *Income Tax (Arrangements with the States) Act 1978*”.

**Paragraph 16 (4) (b):**

Omit “or under any State income tax law”.

**Subsection 82KH (1C):**

Omit the subsection, substitute the following subsection:

“(1C) A reference in subsection (1B) to income tax does not include a reference to any additional tax payable under section 104.”.

**Subsection 160AI (5):**

Omit the subsection.

**Subsection 160AK (2):**

Omit all the words after “foreign tax”.

**SCHEDULE—continued**

**Subsection 160AK (3):**

Omit all the words after “foreign tax”.

**Subsection 160AN (2):**

Omit all the words after “administration”.

**Subsection 160AO (3):**

Omit the subsection.

**Section 160AP:**

Repeal the section.

**Subsection 161 (1):**

Omit “, and also setting forth such information (if any), being information that it is necessary for the Commissioner to obtain for the purposes of the administration or operation of a State income tax law, as is prescribed”.

**Section 163:**

Omit “or of any State income tax law”.

**Subsection 174 (2):**

Omit the subsection.

**Section 203:**

Repeal the section.

**Section 204A:**

Repeal the section.

**Section 208A:**

Repeal the section.

**Subsection 208B (1):**

Omit “or 208A”.

**Paragraph 216 (1) (b):**

Omit all the words after “an accurate assessment”.

**Paragraph 216 (1) (d):**

Omit “(including tax under a State income tax law)”.

**Subsection 221A (1) (definition of “State income tax law”):**

Omit the definition.

**SCHEDULE—continued**

**Subsection 221A (1) (definition of “tax payable by the employee”):**

- (a) Omit “(including tax under a State income tax law)”.
- (b) Omit “(including an assessment under a State income tax law)” (wherever occurring).

**Subsection 221A (1) (definition of “tax stamps certificate”):**

Omit “(including deductions made under a State income tax law and deductions made under section 78 of the *Income Tax (Arrangements with the States) Act 1978*)”.

**Subsection 221C (1AA):**

Omit the subsection.

**Subsection 221C (1A):**

Omit “or (1AA)”.

**Section 221EA:**

Repeal the section.

**Section 221EB:**

Repeal the section.

**Subsections 221F (5), (5A), (5B) and (5D):**

Omit “(including deductions under a State income tax law or under section 78 of the *Income Tax (Arrangements with the States) Act 1978*)” (wherever occurring).

**Subsection 221F (9):**

Omit “(including tax under a State income tax law)”.

**Subsection 221G (7):**

Omit the subsection.

**Subsections 221H (8) and (9):**

Omit the subsections.

**Paragraphs 221K (2) (a) and (b):**

Omit “(including tax payable under a State income tax law)”.

**Subsection 221K (2A):**

Omit the subsection.

**Subsection 221P (1):**

Omit “, for the purposes of the corresponding provisions of a State income tax law or for the purposes of section 78 of the *Income Tax (Arrangements with the States) Act 1978*”.

**SCHEDULE**—continued

**Subsection 221Q (3):**

Omit the subsection.

**Subsection 221R (3):**

Omit the subsection.

**Subsection 221S (5):**

Omit the subsection.

**Section 221TA:**

Repeal the section.

**Paragraphs 221V (a) and (c):**

Omit “(including a deduction under a State income tax law or under section 78 of the *Income Tax (Arrangements with the States) Act 1978*)”.

**Subsection 221YA (1) (definition of “State income tax law”):**

Omit the definition.

**Subsection 221YA (6):**

Omit the subsection.

**Subsection 221YC (1A):**

Omit “, as reduced by such amount (if any) as is prescribed under section 221YDBA,”.

**Subsection 221YC (2):**

Omit “(before any reduction is made in that provisional tax under section 221YDBA)”.

**Subsection 221YD (3):**

Omit the subsection.

**Paragraph 221YDA (1) (e):**

Omit all the words after “221C”, substitute “and 221D; and”.

**Subsection 221YDA (1A):**

Omit the subsection.

**Subsection 221YDA (2):**

Omit “and any statement required to be furnished by the taxpayer to the Commissioner under subsection (1A)”.

**Subsection 221YDA (3):**

Omit “or a tax of a similar nature to provisional tax is payable in accordance with the corresponding provision of a State income tax law, that provisional tax or tax of a similar nature to”, substitute “that”.

**SCHEDULE—continued**

**Subsection 221YDA (7):**

Omit the subsection.

**Paragraph 221YDB (1A) (a):**

Omit the paragraph.

**Subparagraph 221YDB (1A) (b) (i):**

Omit “, a State income tax law or section 78 of the *Income Tax (Arrangements with the States) Act 1978*”.

**Subsection 221YDB (2):**

Omit “or under a corresponding provision of a State income tax law”.

**Section 221YDBA:**

Repeal the section.

**Subsection 221YE (2):**

Omit the subsection.

**Subsections 221YG (1A) and (3):**

Omit the subsections.

**Subsection 265A (5):**

Omit “, in pursuance of corresponding provisions of a State income tax law, in pursuance of provisions of the law of a State referred to in section 15 of the *Income Tax (Arrangements with the States) Act 1978* or in pursuance of section 78 of that Act”.

**Subsections 265A (6) and (7):**

Omit the subsections.



