

Income Tax (International Agreements)

No. 39 of 1967

An Act to amend section 19A of the *Income Tax (International Agreements) Act 1953–1966*.

[Assented to 25 May 1967]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows:—

Short title
and citation.

1.—(1.) This Act may be cited as the *Income Tax (International Agreements) Act 1967*.

(2.) The *Income Tax (International Agreements) Act 1953–1966*,* as amended by this Act, may be cited as the *Income Tax (International Agreements) Act 1953–1967*.

Commence-
ment.

2.—(1.) Subject to the next succeeding sub-section, this Act shall come into operation on the day on which it receives the Royal Assent.

(2.) The amendments made by this Act shall be deemed to have taken effect on the thirtieth day of March, One thousand nine hundred and sixty-six.

Certain foreign
contractors
deemed not to
be trading
through
permanent
establishments
in Australia.

3. Section 19A of the *Income Tax (International Agreements) Act 1953–1966* is amended—

(a) by omitting from sub-section (2.) the words “the North West Cape naval communication station” and inserting in their stead the words “an approved project”; and

(b) by omitting paragraph (a) of sub-section (3.) and inserting in its stead the following paragraph:—

“(a) the expressions ‘approved project’, ‘foreign contractor’ and ‘prescribed purposes’ have the same respective meanings as in section twenty-three AA of the Assessment Act; and”.

* Act No. 82, 1953, as amended by No. 25, 1958; No. 88, 1959; Nos. 19 and 29, 1960; No. 71, 1963; No. 112, 1964; No. 105, 1965; and No. 17, 1966.