

# **Income Tax Assessment (No. 3)**

**No. 93 of 1971**

An Act to amend the Law relating to Income Tax.

*[Assented to 12 November 1971]*

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

1.—(1.) This Act may be cited as the *Income Tax Assessment Act (No. 3) 1971*.

**Short title  
and citation.**

(2.) The *Income Tax Assessment Act 1936–1970*,\* as amended by the *Income Tax Assessment Act 1971*† and by the *Income Tax Assessment Act (No. 2) 1971*,‡ is in this Act referred to as the Principal Act.

(3.) Section 1 of the *Income Tax Assessment Act (No. 2) 1971* is amended by omitting sub-section (4.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Income Tax Assessment Act 1936–1971*.

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

3. Section 23AA of the Principal Act is amended—

(a) by omitting from the definition of “ approved project ” in sub-section (1.) the words “ or of the Sparta project ” and inserting in their stead the words “, of the Sparta project or of the Joint Defence Space Communications Station ”; and Income of persons connected with certain projects of the United States Government.

(b) by inserting in sub-section (1.), after the definition of “ prescribed purposes ”, the following definition:—

“ ‘ the Joint Defence Space Communications Station ’ means the undertaking the establishment of which is provided for by an agreement dated the tenth day of November, One thousand nine hundred and sixty-nine, between the Government of the Commonwealth and the Government of the United States of America;”

4. Section 78 of the Principal Act is amended by omitting subparagraph (xxxv) of paragraph (a) of sub-section (1.) and inserting in its stead the following subparagraph:— Gifts.

“ (xxxv) the Productivity Promotion Council of Australia;”

5. Section 82B of the Principal Act is amended—

(a) by omitting from the second column of the table in sub-section (2.) the words “ Student child ” and inserting in their stead the word “ Student ”; Deductions for dependants.

(b) by omitting from paragraph (g) of sub-section (4.) the words “ student child ” and inserting in their stead the word “ student ”; and

\* Act No. 27, 1936, as amended by No. 88, 1936; No. 5, 1937; No. 46, 1938; No. 30, 1939; Nos. 17 and 65, 1940; Nos. 58 and 69, 1941; Nos. 22 and 50, 1942; No. 10, 1943; Nos. 3 and 28, 1944; Nos. 4 and 37, 1945; No. 6, 1946; Nos. 11 and 63, 1947; No. 44, 1948; No. 66, 1949; No. 48, 1950; No. 44, 1951; Nos. 4, 28 and 90, 1952; Nos. 1, 28, 45 and 81, 1953; No. 43, 1954; Nos. 18 and 62, 1955; Nos. 25, 30 and 101, 1956; Nos. 39 and 65, 1957; No. 55, 1958; Nos. 12, 70 and 85, 1959; Nos. 17, 18, 58 and 108, 1960; Nos. 17, 27 and 94, 1961; Nos. 39 and 98, 1962; Nos. 34 and 69, 1963; Nos. 46, 68, 110 and 115, 1964; Nos. 33, 103 and 143, 1965; Nos. 50 and 83, 1966; Nos. 19, 38, 76 and 85, 1967; Nos. 4, 60, 70, 87 and 148, 1968; Nos. 18, 93 and 101, 1969; and No. 87, 1970.

† Act No. 6, 1971.

‡ Act No. 54, 1971.

(c) by omitting from sub-section (5.) the definition of “ student child ” and inserting in its stead the following definition:—

“ ‘ student ’ means a person who is not less than sixteen years of age but is less than twenty-five years of age and is receiving full-time education at a school, college or university.”

Education expenses.

6. Section 82J of the Principal Act is amended—

(a) by omitting from sub-section (4.) the words “ Three hundred dollars ” and inserting in their stead the words “ Four hundred dollars ”;

(b) by omitting from sub-section (5.) the words “ Three hundred dollars ” (wherever occurring) and inserting in their stead the words “ Four hundred dollars ”; and

(c) by omitting from the definition of “ student ” in sub-section (6.) the words “ twenty-one years ” and inserting in their stead the words “ twenty-five years ”.

7. After section 82J of the Principal Act the following section is inserted:—

Expenses in connexion with adoption of child.

“ 82JA.—(1.) Amounts paid by the taxpayer in the year of income in respect of expenses in connexion with the adoption by the taxpayer, or by the taxpayer and his or her spouse, of a child under the age of twenty-one years, to the extent to which those amounts have not been repaid to the taxpayer in the year of income, are allowable deductions.

“ (2.) In this section, ‘ expenses ’ means—

(a) expenses for the services of a barrister or solicitor;

(b) expenses of proceedings before a Court; or

(c) fees payable to the Commonwealth, a State, the Administration of a Territory of the Commonwealth or an organization approved as a private adoption agency under a law of the Commonwealth or of a State or Territory of the Commonwealth,

but does not include expenses in connexion with the obtaining of an order of a Court dispensing with the consent of a person to the adoption.”

Amounts paid by trustee after death of a taxpayer.

8. Section 82K of the Principal Act is amended by omitting the words “ or section eighty-two J ” and inserting in their stead the words “, section eighty-two J or section eighty-two JA ”.

Application of amendments.

9.—(1.) The amendments made by section 3 of this Act apply to assessments in respect of income of the year of income that commenced on the first day of July, One thousand nine hundred and sixty-nine, and in respect of income of all subsequent years of income.

(2.) The amendments made by sections 4 to 8, inclusive, of this Act apply to assessments in respect of income of the year of income that commenced on the first day of July, One thousand nine hundred and seventy-one, and in respect of income of all subsequent years of income.