

INCOME TAX AND SOCIAL SERVICES CONTRIBUTION ASSESSMENT.

No. 18 of 1960.

An Act to amend the Law relating to Income Tax.

[Assented to 20th May, 1960.]

[Date of commencement, 17th June, 1960.]

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 and Social Services Contribution Assessment Act 1960*.

(2.) The *Income Tax and Social Services Contribution Assessment Act 1936–1959*,* as amended by the *Salaries (Statutory Offices) Adjustment Act 1960*,† is in this Act referred to as the Principal Act.

(3.) The Second Schedule to the *Salaries (Statutory Offices) Adjustment Act 1960* is amended by omitting the words—

“ *Income Tax and Social Services Contribution Assessment Act 1936–1959*

| *Income Tax and Social Services Contribution Assessment Act 1936–1960* ”.

* 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; and Nos. 12, 70 and 85, 1959.

† Act No. 17, 1960.

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(4.) The Principal Act, as amended by this Act, may be cited as the *Income Tax and Social Services Contribution Assessment Act 1936-1960.*

2. Section sixteen of the Principal Act is amended by omitting from paragraph (i) of sub-section (4.) the words "the Universities Commission" and inserting in their stead the words "the Commonwealth Scholarships Board".

Officers to observe secrecy.

3. Before section eighty-two A of the Principal Act the following section is inserted in Subdivision B of Division 3 of Part III. of the Principal Act:—

"82AA. In this Subdivision, 'resident' includes a resident of the Territory of Papua and New Guinea, of Norfolk Island, of the Territory of Cocos (Keeling) Islands, of the Territory of Christmas Island or of the Island of Nauru."

Definition.

4. Section eighty-two D of the Principal Act is amended by inserting in sub-section (1.), after the word "Australia", the words "the Territory of Papua and New Guinea, Norfolk Island, the Territory of Cocos (Keeling) Islands, the Territory of Christmas Island or the Island of Nauru".

Housekeeper.

5. Section one hundred and twenty-three A of the Principal Act is amended—

Deduction of unrecovered capital expenditure on prospecting or mining for petroleum.

(a) by omitting from the definition of "net assessable income" in sub-section (1.) the words "and its products" and inserting in their stead the words "obtained from mining operations carried on by the taxpayer in Australia or in the Territory of Papua and New Guinea, and of the products of that petroleum,"; and

(b) by omitting from the definition of "net exempt income" in sub-section (1.) the words "and its products" and inserting in their stead the words "obtained from mining operations carried on by the taxpayer in Australia or in the Territory of Papua and New Guinea, and of the products of that petroleum,".

6. The following Divisions are added at the end of Part III. of the Principal Act:—

"Division 18.—Credits in respect of Tax paid under the Income Tax Ordinances of the Territory of Papua and New Guinea.

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Interpretation. “160AE.—(1.) In this Division, unless the contrary intention appears—

‘ apportionable deductions ’ means—

(a) deductions allowed or allowable under section seventy-seven A, paragraph (a) or (b) of subsection (1.) of section seventy-eight, section seventy-nine A or section seventy-nine B of this Act, or under Subdivision B of Division 3 of this Part; and

(b) deductions allowed or allowable under section seventy-two of this Act, other than deductions allowed or allowable in respect of rates or land tax incurred in gaining or producing assessable income or necessarily incurred in carrying on a business for the purpose of gaining or producing assessable income;

‘ company ’ does not include a company in the capacity of a trustee;

‘ private company ’ has the same meaning as in Division 7 of this Part;

‘ the adjusted net Territory income ’, in relation to a taxpayer, means the net Territory income of the taxpayer reduced by the amount that bears to the apportionable deductions allowed or allowable from the taxpayer’s assessable income of the year of income the same proportion as the net Territory income of the taxpayer of the year of income bears to the sum of the taxpayer’s taxable income of the year of income and those apportionable deductions;

‘ the average rate of Australian tax ’, in relation to a taxpayer, means an amount per pound ascertained by dividing the amount of income tax that would be assessed under this Act in respect of the taxpayer’s taxable income of the year of income if—

(a) the taxpayer was not entitled to any rebate of tax (other than a rebate under the Act imposing income tax for the year of tax) or credit against his liability for tax; and

(b) the taxpayer was not liable to pay additional tax under Division 7 of this Part,

by a number equal to the number of whole pounds in that taxable income;

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‘ the net Territory income ’, in relation to a taxpayer, means an amount equal to that part of the taxpayer’s assessable income of the year of income that is derived from sources in the Territory, reduced by—

(a) any deductions allowed or allowable from that assessable income that relate exclusively to that part of that assessable income; and

(b) so much of any other deductions allowed or allowable from that assessable income (other than apportionable deductions) as, in the opinion of the Commissioner, may appropriately be related to that part of that assessable income;

‘ the Territory ’ means the Territory of Papua and New Guinea;

‘ the Territory undistributed amount ’, in relation to a taxpayer being a private company, means the amount that bears to the adjusted net Territory income of the company of the year of income the same proportion as the undistributed amount of the company of the year of income bears to the company’s taxable income of the year of income;

‘ the undistributed amount ’, in relation to a private company, means the amount that is the undistributed amount in relation to the company under Division 7 of this Part.

“(2.) Where—

(a) an amount is included in the assessable income of a taxpayer of a year of income under sub-section (6.) or sub-section (7.) of section twenty-six B of this Act by virtue of an insurance recovery in respect of a loss incurred in the Territory; or

(b) an amount is included in the assessable income of a taxpayer of a year of income under paragraph (b) of sub-section (3A.) or sub-section (6.) of section thirty-six of this Act by virtue of an election made by the taxpayer under sub-section (3.) of that section in relation to the disposal of live stock being assets of a business of primary production carried on by him in the Territory,

the amount so included shall, for the purposes of this Division, be deemed to be income derived by the taxpayer in the year of income from sources in the Territory.

“(3.) For the purposes of this Division, dividends shall be deemed to be derived from sources in the Territory to the extent to which they are paid out of profits derived from sources in the Territory.

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Credit in
respect of
tax paid in
Territory of
Papua and
New Guinea.

“ 160AF.—(1.) Where—

- (a) the assessable income of a year of income of a taxpayer who is a resident of Australia includes income derived from sources in the Territory; and
- (b) the taxpayer has paid, directly or indirectly, income tax payable in respect of the income so derived under the Income Tax Ordinances of the Territory of Papua and New Guinea, being tax for which he was personally liable under those Ordinances but not being tax payable as provisional tax or by way of penalty, the taxpayer is, subject to this Act, entitled to a credit of—
 - (c) the amount of that income tax, as reduced by the amount of any refund or credit of or in respect of that income tax to which the taxpayer is entitled under the Income Tax Ordinances of the Territory of Papua and New Guinea; or
 - (d) the amount of Australian tax payable in respect of the income derived from sources in the Territory,whichever is the less.

“ (2.) For the purposes of the last preceding sub-section, the amount of Australian tax payable in respect of income derived from sources in the Territory by a taxpayer in a year of income is, subject to the succeeding provisions of this section, an amount ascertained by—

- (a) applying the average rate of Australian tax of the taxpayer of the year of income to the adjusted net Territory income of the taxpayer of the year of income; and
- (b) deducting from the resultant amount any rebate (other than a rebate under section forty-six of this Act or a rebate under the Act imposing income tax for the year of tax) to which the taxpayer is entitled in his assessment in respect of income derived by him in the year of income and which relates exclusively to that part of that income that is derived from sources in the Territory.

“ (3.) Where the assessable income derived by a company in a year of income includes dividends derived from sources in the Territory, the adjusted net Territory income of the company of the year of income shall, for the purposes of the last preceding sub-section, be deemed to be the amount that would have been the adjusted net Territory income of the company if the company had not derived those dividends.

“ (4.) Where additional tax under Division 7 of this Part has been paid, or is payable, by a private company upon the undistributed amount of the company of the year of income, the

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amount of Australian tax payable in respect of income derived from sources in the Territory by the company in the year of income is, for the purposes of sub-section (1.) of this section, the sum of—

- (a) the amount ascertained in accordance with the preceding provisions of this section as being the amount of Australian tax so payable; and
- (b) the amount ascertained by applying the rate of the additional tax to the Territory undistributed amount of the company of the year of income.

“(5.) Where a partnership or a trustee of a trust estate has paid or is liable to pay tax assessed under section ninety-four or one hundred and two of this Act in respect of income that consists of or includes income derived from sources in the Territory, the amount of Australian tax payable in respect of that income is, for the purposes of sub-section (1.) of this section, such amount as the Commissioner determines, being so much of the tax paid or payable by the partnership or trustee in respect of income of the year of income as, in the opinion of the Commissioner, is reasonably attributable to the income derived from sources in the Territory.

“ 160AG.—(1.) Where—

- (a) a credit allowable under this Division relates wholly or in part to tax paid in respect of a dividend or a part of a dividend;
- (b) a credit allowable under or by virtue of section forty-five of this Act or the *Income Tax (International Agreements) Act 1953–1960* also relates wholly or in part to tax paid in respect of that dividend or that part of the dividend; and
- (c) the amount that, but for this section, would be the sum of those credits in so far as they relate to tax paid in respect of that dividend or that part of the dividend exceeds the amount of Australian tax payable in respect of the dividend or that part of the dividend as ascertained in accordance with the provisions of section sixteen of the *Income Tax (International Agreements) Act 1953–1960*,

Reduction of credit in certain circumstances.

the credit referred to in paragraph (a) of this sub-section shall be reduced by the amount of the excess.

“(2.) Where a credit referred to in the last preceding sub-section relates in part only to tax paid in respect of a dividend or a part of a dividend, the amount of that credit that relates to tax paid in respect of the dividend or the part of the dividend is, for the purposes of that sub-section, such amount as the Commissioner, having regard to all the circumstances of the case, determines.

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“ Division 19.—Miscellaneous Provisions with respect to Credits.

Definitions.

“ 160AH. In this Division, unless the contrary intention appears—

‘ Australian tax ’ means income tax ;

‘ credit ’ means a credit allowable under or by virtue of—

(a) Division 18 of this Part; or

(b) the *Income Tax (International Agreements) Act* 1953–1960;

‘ non-Australian tax ’ means—

(a) tax, other than Australian tax, that is the subject of a convention or agreement a copy of which is set out in a Schedule to the *Income Tax (International Agreements) Act* 1953–1960; and

(b) tax payable under the Income Tax Ordinances of the Territory of Papua and New Guinea, other than tax so payable as provisional tax.

Determination of claims for credits.

“ 160AI.—(1.) Where a person makes a claim for a credit, the Commissioner shall determine whether a credit is allowable and, if so, the amount of the credit.

“ (2.) A determination under this Division does not form part of an assessment.

“ (3.) As soon as conveniently may be after a determination is made, the Commissioner shall serve notice in writing of the determination, by post or otherwise, upon the person claiming the credit.

“ (4.) A notice in writing under the last preceding sub-section may be included in a notice of assessment.

Evidence of determinations.

“ 160AJ. The production of a notice of a determination, or of a document under the hand of the Commissioner, a Second Commissioner or a Deputy Commissioner purporting to be a copy of a notice of a determination, is conclusive evidence of the due making of the determination and, except in proceedings on appeal against the determination, that the determination is correct.

Amendment of determinations.

“ 160AK.—(1.) Subject to the next two succeeding sub-sections, the Commissioner may at any time amend a determination in such manner as he thinks necessary.

“ (2.) Where a person claiming a credit has made to the Commissioner a full and true disclosure of all the material facts necessary for the making of a determination and a determination is made after that disclosure, an amendment of the determination decreasing the amount of the credit shall not be made except to

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correct an error in calculation or a mistake of fact or in consequence of an adjustment, credit or refund of Australian tax or non-Australian tax.

“(3.) An amendment of a determination increasing the amount of a credit shall not be made except to correct an error in calculation or a mistake of fact or in consequence of an adjustment, credit or refund of Australian tax or non-Australian tax.

“(4.) Nothing in this section prevents the amendment of a determination in order to give effect to a decision upon an appeal or review or the amendment of a determination increasing the amount of a credit in pursuance of an objection made by the person who claimed the credit or pending an appeal or review.

“(5.) An amended determination shall, for the purposes of this Division, be deemed to be a determination.

“160AL.—(1.) The provisions of Division 2 of Part V. of this Act apply to and in relation to determinations under this Division in like manner as they apply to and in relation to assessments and, for the purposes of those provisions as so applying—

Reviews and
appeals.

- (a) a reference in that first-mentioned Division to an assessment shall be read as a reference to a determination under this Division;
- (b) the reference in sub-section (2.) of section one hundred and eighty-eight of this Act to the reduction of an assessment shall be read as a reference to the allowance of a credit or of an increase in the amount of a credit;
- (c) the reference in paragraph (b) of section one hundred and ninety of this Act to the burden of proving that an assessment is excessive shall be read as a reference to the burden of proving that a determination allows insufficient credit; and
- (d) the references in section one hundred and ninety-one of this Act to the reduction of an assessment by the Commissioner and to the reduced assessment shall be read as references to the amendment of a determination by the Commissioner and to the amended determination, respectively.

“(2.) The fact that an appeal or reference in respect of a determination is pending does not in the meantime interfere with or affect the determination or an assessment of Australian tax against which a credit is claimed, and Australian tax may be recovered on the assessment as if an appeal or reference were not pending.

“160AM. A credit shall not be allowed unless, within three years after the date upon which the Australian tax against which the credit is claimed became due and payable (or within such

Information for
credit to be
furnished within
three years.

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further period, not exceeding three years, as the Commissioner, in special circumstances, determines), the person claiming the credit furnishes to the Commissioner all the information necessary for the purpose of determining the amount of the credit, including information in relation to any amount to which that person is entitled in respect of any relief or repayment of non-Australian tax.

Application
of credits.

“ 160AN.—(1.) Subject to this section, the amount of a credit is a debt due and payable to the person entitled to the credit by the Commissioner on behalf of the Commonwealth.

“ (2.) The Commissioner may apply the whole or a part of the credit in total or partial discharge of any liability to the Commonwealth of the person entitled to the credit arising under or by virtue of this Act or any other Act of which the Commissioner has the general administration.

“ (3.) Where, under the last preceding sub-section, the Commissioner has applied an amount of credit in discharge of a liability of a person to the Commonwealth, that person shall be deemed to have paid the amount so applied for the purpose for which, and at the time at which, it has been so applied.

“ (4.) Where, in a year of income, an amount of credit to which a company is entitled is, in accordance with the provisions of this section, applied by the Commissioner or paid to the company, the amount of the distributable income of the company for that year of income for the purposes of Division 7 of this Part shall be increased by the aggregate of the amounts so applied or paid.

“ (5.) Where, by reason of an amendment of a determination made under this Division, the amount, or the sum of the amounts, applied or paid by the Commissioner as a credit to which a person is entitled exceeds the amount of the credit to which that person is entitled, the Commissioner may recover the amount of the excess as if it were Australian tax due and payable by that person.

“ (6.) An amount that the Commissioner is liable to pay in pursuance of this section is payable out of the Consolidated Revenue Fund, which, to the necessary extent, is appropriated accordingly.

Maximum
credits.

“ 160AO.—(1.) In this section, ‘credit’ includes a credit allowable under section forty-five of this Act.

“ (2.) Notwithstanding anything contained in this Act or in the *Income Tax (International Agreements) Act* 1953–1960, where a credit is or credits are allowable to a person in respect of tax paid or payable in respect of income derived by that person in

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a year of income, that credit or the sum of those credits, as the case may be, shall not exceed the amount of Australian tax that, before the allowance of that credit or those credits, as the case may be, is payable by the person in respect of his taxable income of that year of income.”.

7. The Principal Act is amended as set out in the Schedule to this Act. Additional amendments.

8.—(1.) In so far as the amendments made by this Act affect, or may affect, assessments, those amendments 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 fifty-nine, and in respect of income of all subsequent years. Application of amendments.

(2.) The provisions of Division 19 of Part III. of the Principal Act as amended by this Act apply to and in relation to credits allowable in respect of tax paid or payable in respect of income derived in the year of income that commenced on the first day of July, One thousand nine hundred and fifty-nine, and in respect of income derived in all subsequent years.

THE SCHEDULE.

Section 7.

ADDITIONAL AMENDMENTS.

Sections amended.	Amendments.
5	After— “ Division 17.—Rebates (Sections 160–160AD).”, insert— “ Division 18.—Credits in respect of Tax paid under the Income Tax Ordinances of the Territory of Papua and New Guinea (Sections 160AE–160AG). “ Division 19.—Miscellaneous Provisions with respect to Credits (Sections 160AH–160AO).”,
6	Omit from sub-section (1.) the definition of “ Australia ”. After the definition of “ taxpayer ” in sub-section (1.), insert the following definition:— “ ‘ the Income Tax Ordinances of the Territory of Papua and New Guinea ’ means the <i>Income Tax Ordinance</i> 1959 of the Territory of Papua and New Guinea, or that Ordinance as in force as amended at any relevant time, and any Ordinance of the Territory of Papua and New Guinea that declares the rates of income tax imposed by that Ordinance or that Ordinance as so in force; ”. At the end of the section, add the following sub-section:— “ (3.) In this Act, the Territory of Papua and the Territory of New Guinea are together referred to as the Territory of Papua and New Guinea, and this Act applies as if those Territories were the one Territory.”.

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ADDITIONAL AMENDMENTS—*continued.*

Sections amended.	Amendments.
7	Omit from sub-section (1.) "Papua, Norfolk Island, New Guinea", insert "Papua and New Guinea, Norfolk Island".
16	After paragraph (c) of sub-section (4.), insert the following paragraph:— " (ca) the Chief Collector of Taxes for the Territory of Papua and New Guinea; "
23	After "Australia" (last occurring) in sub-paragraph (vi) of paragraph (c), insert "or the Territory of Papua and New Guinea". After "Australia" in paragraph (h), insert "or the Territory of Papua and New Guinea". After "Australia" in paragraph (n), insert "or the Territory of Papua and New Guinea". Before "New Guinea" in paragraph (o), insert "Papua and". Before "New Guinea" in paragraph (p), insert "Papua and". After "Australia" (wherever occurring) in paragraph (q), insert "and the Territory of Papua and New Guinea".
23A	After "Australia" in sub-section (1.), insert "or the Territory of Papua and New Guinea".
23C	Before "New Guinea" (wherever occurring), insert "Papua and".
23D	After "resident of Australia" in paragraph (a) of sub-section (1.), insert "or a resident of the Territory of Papua and New Guinea". Before "New Guinea" (wherever occurring) in paragraph (a) of sub-section (1.), insert "Papua and".
26B	After "Australia" in sub-section (1.), insert "or in the Territory of Papua and New Guinea".
36	Omit sub-section (3.), insert the following sub-section:— " (3.) Where— (a) in consequence of— (i) the acquisition or resumption of land under the provisions of an Act, a State Act or an Ordinance of a Territory of the Commonwealth that contains provisions for the compulsory acquisition or resumption of land; (ii) the loss or destruction of pastures or fodder by reason of fire, drought or flood; or (iii) the taking of a lease of land by a State for the purposes of a campaign for the eradication of cattle tick, a taxpayer, in a year of income, disposes, by sale or otherwise, of live stock being assets of a business of primary production carried on by him in Australia or in the Territory of Papua and New Guinea; and (b) the value of that live stock is, by virtue of sub-section (1.) of this section, included in the taxpayer's assessable income of that year, the taxpayer may elect that that assessable income shall be reduced by an amount equal to four-fifths of the profit on the disposal of that live stock."
44	Before "New Guinea" (wherever occurring) in sub-sections (2.), (3.) and (4.), insert "Papua and".
45	Omit sub-section (9.), insert the following sub-section:— " (9.) This section does not apply in relation to— (a) an amount of tax paid under the law of a country outside Australia in respect of which the taxpayer has been allowed or is entitled to a credit in pursuance of the <i>Income Tax (International Agreements) Act 1953</i> or that Act as amended from time to time; or (b) an amount of tax paid under the <i>Income Tax Ordinances of the Territory of Papua and New Guinea.</i> "

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ADDITIONAL AMENDMENTS—*continued.*

Sections amended.	Amendments.
72	After "Australia" in sub-section (1.), insert "or in the Territory of Papua and New Guinea".
73A	After the definition of "an approved research institute" in sub-section (6.), insert the following definition:— " "Australia" includes the Territory of Papua and New Guinea;".
75	Omit from sub-section (1.) " , or on any land in the Territory of New Guinea used by the taxpayer for the purpose of gaining or producing assessable income," insert "or in the Territory of Papua and New Guinea".
77	After "Australia" in sub-section (1.), insert "or in the Territory of Papua and New Guinea".
77A	Omit from sub-section (1.) the definition of "Australia", insert the following definition:— " "Australia" includes the Territory of Papua and New Guinea;". At the end of sub-section (1.), add the following definition:— " "resident" includes a resident of the Territory of Papua and New Guinea."
78	Omit sub-section (2.), insert the following sub-section:— " (2.) For the purposes of the last preceding sub-section— (a) the value of a gift of property other than money shall be deemed to be the value of the property at the time of the making of the gift or the amount paid by the taxpayer for the property, whichever is the less; and (b) "Australia" includes the Territory of Papua and New Guinea."
79	Omit from paragraph (b) of sub-section (2.) "non-residents", insert "not residents". At the end of the section, add the following sub-section:— " (11.) In this section, "residents" includes residents of the Territory of Papua and New Guinea."
79B	Before "New Guinea" in sub-section (5.), insert "Papua and".
80	After "Australia" in paragraph (a) of sub-section (3.), insert "or under the Income Tax Ordinances of the Territory of Papua and New Guinea".
88B	Before "New Guinea" in the definition of "land" in sub-section (7.), insert "Papua and".
103	After "Australia" in sub-paragraph (iii) of paragraph (b) of the definition of "the distributable income" in sub-section (1.), insert " , or under the Income Tax Ordinances of the Territory of Papua and New Guinea,".
122	Before "New Guinea" in sub-section (1.), insert "Papua and".
122B	Before "New Guinea" in sub-section (1.), insert "Papua and".
123AA	Before "New Guinea" in sub-section (1.), insert "Papua and".
123A	Before "New Guinea" in the definition of "unrecouped capital expenditure" in sub-section (1.), insert "Papua and". After "Australia" in paragraph (d) of the definition of "unrecouped capital expenditure" in sub-section (1.), insert "or the Territory of Papua and New Guinea".
124A	Before "New Guinea" in sub-section (2.), insert "Papua and". Before "New Guinea" in sub-section (1.), insert "Papua and".
125	Omit from sub-section (1.) "a non-resident", insert "not a resident of Australia or a resident of the Territory of Papua and New Guinea".
128A	Omit sub-section (1.), insert the following sub-section:— " (1.) In this Division, unless the contrary intention appears— "dividend" includes part of a dividend; "non-resident" does not include a resident of the Territory of Papua and New Guinea."
142	Omit from sub-section (2.) "Where", insert "Subject to the next succeeding sub-section, where". At the end of the section, add the following sub-section:— " (3.) The last preceding sub-section does not apply to or in relation to a premium paid or payable under an insurance contract with an insurer if the insured property at the time of the making of the contract is situated in the Territory of Papua and New Guinea or the insured event is one that can happen only in the Territory of Papua and New Guinea."

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ADDITIONAL AMENDMENTS—*continued.*

Sections amended.	Amendments.
157	At the end of sub-section (2.), add " or a person who, being a resident of Australia but not being a resident of the Territory of Papua and New Guinea, carries on in the Territory of Papua and New Guinea a business of primary production ".
221YDC	After " section forty-five ", insert " , or Division 18 of Part III..".
221YL	Omit sub-section (5.), insert the following sub-section:— " (5.) In this section— ' Australia ' includes the Territory of Papua and New Guinea; ' money ' includes postal notes, money orders, bills of exchange, promissory notes, drafts and letters of credit; ' non-resident ' does not include a resident of the Territory of Papua and New Guinea."
251B	After " Papua " in paragraph (b), insert " and New Guinea ".