

(h) by omitting from item 135 all the words after the word "service" and inserting in their stead the following paragraphs :—

“(a) has lost a leg ; or

(b) has suffered a disability which is treated for the purposes of the Fifth Schedule to the *Australian Soldiers' Repatriation Act* 1920-1947 as the loss of a leg or which, if considered for the purposes of that Schedule, would be so treated”.

The Third
Schedule.

4. The Third Schedule to the Principal Act is amended—

(a) by omitting sub-item (2) of item 1. and inserting in its stead the following sub-item :—

“(2) Crystal and cut glass ware.” ;

(b) by omitting from sub-item (5) of item 1. the word “arm-bands,” ; and

(c) by omitting from sub-item (10) of item 1. all the words after the word “jardinieres” and inserting in their stead the words “and vases”.

STATES GRANTS (TAX REIMBURSEMENT).

No. 43 of 1948.

An Act to amend the *States Grants (Tax Reimbursement) Act* 1946-1947.

[Assented to 13th November, 1948.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Short title
and citation.

1.—(1.) This Act may be cited as the *States Grants (Tax Reimbursement) Act* 1948.

(2.) The *States Grants (Tax Reimbursement) Act* 1946-1947*, as amended by this Act, may be cited as the *States Grants (Tax Reimbursement) Act* 1946-1948.

Commencement.

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

* Act No. 1, 1946, as amended by No. 62, 1947.

3. Section six of the *States Grants (Tax Reimbursement) Act* Aggregate grant. 1946-1947 is amended—

- (a) by omitting from sub-paragraph (i) of paragraph (b) the word “Forty” and inserting in its stead the word “Forty-five”;
- (b) by omitting from sub-paragraph (ii) of paragraph (b) the words “a percentage equal to half the percentage” and inserting in their stead the words “the percentage”; and
- (c) by omitting from sub-paragraph (ii) of paragraph (b) the word “forty-seven” and inserting in its stead the word “forty-six”.

INCOME TAX ASSESSMENT.

No. 44 of 1948.

An Act to amend the *Income Tax Assessment Act* 1936-1947.

[Assented to 24th November, 1948.]

[Date of commencement, 22nd December 1948.]

BE it enacted by the King’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* 1948. Short title and citation.

(2.) The *Income Tax Assessment Act* 1936-1947* is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Income Tax Assessment Act* 1936-1948.

2. Section six of the Principal Act is amended by omitting from sub-section (1.) the definition of “relative” and inserting in its stead the following definition :—

“ ‘relative’, in relation to any person, means any of the following, namely :—

- (a) the parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descendant or adopted child of that person or of his or her spouse ; 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 ; and Nos. 11 and 63, 1947.