

5. Sections six, seven and seven A of the Principal Act are repealed.

Repeal of certain sections.

6.—(1.) Sections eight and nine of the Principal Act are repealed.

Repeal of sections 8 and 9.

(2.) Notwithstanding the repeal effected by this section, the Commonwealth shall be liable to make any payments which it would have become liable to make under the repealed sections if this Act had not been passed.

7. Section ten of the Principal Act is repealed.

Officers' rights under State during period of transfer.

ENTERTAINMENTS TAX ASSESSMENT.

No. 4 of 1946.

An Act to repeal section twenty-nine of the *Entertainments Tax Assessment Act 1942-1944*.

[Assented to 13th April, 1946.]

[Date of commencement, 11th May, 1946.]

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 *Entertainments Tax Assessment Act 1946*.

Short title and citation.

(2.) The *Entertainments Tax Assessment Act 1942-1944**, as amended by this Act, may be cited as the *Entertainments Tax Assessment Act 1942-1946*.

2. Section twenty-nine of the *Entertainments Tax Assessment Act 1942-1944* is repealed.

Duration of Act.

ENTERTAINMENTS TAX.

No. 5 of 1946.

An Act to repeal section six of the *Entertainments Tax Act 1942-1944*.

[Assented to 13th April, 1946.]

[Date of commencement, 11th May, 1946.]

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 *Entertainments Tax Act 1946*.

Short title and citation.

(2.) The *Entertainments Tax Act 1942-1944**, as amended by this Act, may be cited as the *Entertainments Tax Act 1942-1946*.

Duration of Act.

2. Section six of the *Entertainments Tax Act 1942-1944* is repealed.

INCOME TAX ASSESSMENT.

No. 6 of 1946.

An Act to amend the *Income Tax Assessment Act 1936-1945*.

[Assented to 13th April, 1946.]

BE it enacted by the King'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 Assessment Act 1946*.

(2.) The *Income Tax Assessment Act 1936-1945*† 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 1936-1946*.

Commencement.

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

Parts.

3. Section five of the Principal Act is amended by inserting after the words "Division 18.—Partial Liability to Tax on Income of a Certain Period." the words "Division 19.—Tax Credit in relation to Certain Plant and Machinery used in connexion with the War."

Definitions.

4. Section six of the Principal Act is amended by adding at the end thereof the following sub-section:—

"(2.) Unless the contrary intention appears, any reference in this Act to a year of income commencing or ending on a specified date shall be deemed to include, in relation to a taxpayer who has adopted, or who is deemed to have adopted, under this Act, an accounting period in lieu of that year of income, a reference to that accounting period."

* Act No. 42, 1942, as amended by No. 7, 1944.

† 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; and Nos. 4 and 37, 1945.