

INCOME TAX ASSESSMENT (No. 2).

No. 32 of 1921.

An Act to amend the *Income Tax Assessment Act* 1918.

[Assented to 17th December, 1921.]

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. This Act may be cited as the *Income Tax Assessment Act* 1921 (No. 2). Short title.

2. This Act shall be deemed to have commenced upon the date of the commencement of section forty-eight of the *Income Tax Assessment Act* 1918. Commencement.

3. Section forty-eight of the *Income Tax Assessment Act* 1918 is amended— Amendment of section 48.

(a) by inserting in sub-section (1.) thereof, after the words "section five," the words "section seven,"; and

(b) by omitting from sub-section (3.) thereof the words "section seven,".

INCOME TAX.

No. 33 of 1921.

An Act to Impose Taxes upon Incomes.

[Assented to 17th December, 1921.]

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. This Act may be cited as the *Income Tax Act* 1921. Short title.

2. The *Income Tax Assessment Act* 1915-1918 shall be incorporated and read as one with this Act. Incorporation.