

## Income Tax Assessment (No. 4)

### No. 65 of 1972

An Act Relating to the Exemption from Income Tax of Income of certain Representatives of Governments of Countries other than Australia and their Staffs and Families.

[Assented to 31 August 1972]

**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:—

Short title and citation.

1.—(1.) This Act may be cited as the *Income Tax Assessment Act (No. 4) 1972*.

(2.) The *Income Tax Assessment Act 1936–1971*,\* as amended by the *Income Tax Assessment Act 1972*,† by the *Income Tax Assessment Act (No. 2) 1972*‡ and by the *Income Tax Assessment Act (No. 3) 1972*,§ is in this Act referred to as the Principal Act.

(3.) Section 1 of the *Income Tax Assessment Act (No. 3) 1972* 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 1936–1972*.

Commencement.

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

Exemptions.

3. Section 23 of the Principal Act is amended by omitting from sub-paragraph (ii) of paragraph (a) the words “ a person in relation to whom section twenty-three AAA of this Act applies ” and inserting in their stead the words “ a person in relation to whom any of the provisions of the Vienna Convention on Consular Relations, as having the force of law by virtue of the *Consular Privileges and Immunities Act 1972*, apply ”.

Income of consular representatives and of their staffs and families.

4. Section 23AAA of the Principal Act is repealed.

Application of amendments.

5. The amendments made by 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-two, and in respect of income of all subsequent years of income.

\* 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; No. 87, 1970; and Nos. 6, 54 and 93, 1971.

† Act No. 5, 1972.

‡ Act No. 46, 1972.

§ Act No. 47, 1972.