

# INCOME TAX AND SOCIAL SERVICES CONTRIBUTION.

No. 20 of 1960.

An Act to amend the *Income Tax and Social Services  
Contribution Acts 1959.*

[Assented to 20th May, 1960.]

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

**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:—

1.—(1.) This Act may be cited as the *Income Tax and Social Services Contribution Act 1960.* Short title and citation.

(2.) The *Income Tax and Social Services Contribution Acts 1959*,\* as amended by this Act, may be cited as the *Income Tax and Social Services Contribution Act 1959–1960.*

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\* Act No. 71, 1959, as amended by No. 87, 1959.

No. 20. *Income Tax and Social Services Contribution* 1960.

**Limitation of  
tax and  
contribution  
payable by aged  
persons.**

2. Section seven of the *Income Tax and Social Services Contribution Acts* 1959 is amended by adding at the end thereof the following sub-section:—

“(5.) In this section, ‘resident of Australia’ includes a person who is a resident of the Territory of Papua and New Guinea.”.

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