

## INCOME TAX AND SOCIAL SERVICES CONTRIBUTION ASSESSMENT.

### No. 48 of 1950.

An Act to amend the *Income Tax Assessment Act 1936-1949*, to repeal the *Social Services Contribution Act 1945-1949* and the *Social Services Contribution Assessment Act 1945-1948*, and for other purposes.

[Assented to 14th December, 1950.]

**B**E 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 and Social Services Contribution Assessment Act 1950*.

(2.) The *Income Tax Assessment Act 1936-1949*\* 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 and Social Services Contribution Assessment Act 1936-1950*.

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—

(a) by inserting after the words "Division 3.—Deductions." the words—

"Subdivision A.—General.

Subdivision B.—Concessional Deductions.";

(b) by omitting the words "Division 6A.—Husband and Wife.";

(c) by omitting the words—

"PART IIIA.—FURTHER TAX ON UNDISTRIBUTED  
INCOME OF COMPANY."

and inserting in their stead the words—

"PART IIIA.—FURTHER TAX AND CONTRIBUTION ON  
UNDISTRIBUTED INCOME OF COMPANY."; and

(d) by omitting the words "Division 3.—Provisional Tax." and inserting in their stead the words "Division 3.—Provisional Tax and Contribution."

\* 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; and No. 66, 1949.

## 4. Section six of the Principal Act is amended—

Definitions.

(a) by inserting in sub-section (1.), after the definition of “company”, the following definition:—

“‘concessional deductions’ means the deductions allowable under subdivision B of Division 3 of Part III. of this Act;”; and

(b) by omitting from sub-section (1.) the definition of “income tax” and inserting in its stead the following definition:—

“‘income tax’ or ‘tax’ means—

(a) income tax and social services contribution imposed as such by any Act, as assessed under this Act; or

(b) income tax imposed as such by any Act, as assessed under the *Income Tax Assessment Act 1936*, or under that Act as amended at any time;”.

## 5. Section seventeen of the Principal Act is repealed and the following section inserted in its stead:—

“17. Subject to this Act, income tax and social services contribution at the rates declared by the Parliament shall be levied and paid for the financial year which commenced on the first day of July, One thousand nine hundred and fifty, and for each financial year thereafter, upon the taxable income derived during the year of income by any person, whether a resident or a non-resident.”.

Income tax and social services contribution.

## 6. Section twenty-three of the Principal Act is amended—

Exemptions.

(a) by omitting paragraph (ka) and inserting in its stead the following paragraph:—

“(ka) payments by way of—

(i) pension, allowance, endowment or benefit under the *Social Services Consolidation Act 1947–1950*; and

(ii) allowance under the *Tuberculosis Act 1948*;”; and

(b) by omitting paragraph (y) and inserting in its stead the following paragraph:—

“(y) the official salary and emoluments of an official of a prescribed organization of which Australia and one or more other countries are members, to the prescribed extent and subject to the prescribed conditions.”.

Subdivision  
heading  
inserted.

7. After the heading to Division 3 of Part III. of the Principal Act the following sub-heading is inserted :—

“ *Subdivision A.—General.* ”

Rates and  
taxes.

8. Section seventy-two of the Principal Act is amended—

(a) by omitting from sub-section (1.) the words “ to the extent to which those rates or taxes are charged or levied in respect of property held by the taxpayer for the purpose of producing assessable income,”; and

(b) by omitting sub-section (2.) and inserting in its stead the following sub-section :—

“(2.) Where a taxpayer receives in the year of income a refund of an amount paid for rates or taxes which has been allowed or is allowable as a deduction, or in respect of which a rebate of tax has been allowed or is allowable, in an assessment for income tax under this Act or a previous law of the Commonwealth, his assessable income shall include that amount.”

Gifts, calls to  
companies,  
retiring  
allowances  
and pensions.

9. Section seventy-eight of the Principal Act is amended—

(a) by omitting from paragraph (a) of sub-section (1.) the words “ In the case of a taxpayer which is a company, gifts ” and inserting in their stead the words “ Gifts (not being testamentary gifts) ”;

(b) by omitting from paragraph (a) of sub-section (1.) the words “ by the company ” (twice occurring) and inserting in their stead the words “ by the taxpayer ”;

(c) by omitting from sub-paragraph (xi) of paragraph (a) of sub-section (1.) the word “ and ”;

(d) by inserting after paragraph (a) of sub-section (1.) the following paragraph :—

“(b) One-third of the amount of calls paid by the taxpayer in the year of income on shares owned by him in a mining or prospecting company or syndicate carrying on as its principal business mining or prospecting operations in Australia for gold, silver, base metals, rare minerals or oil, or in a company carrying on as its principal business afforestation in Australia; and ”;

(e) by inserting in sub-section (2.), after the word “ of ” (first occurring), the words “ paragraph (a) of ”; and

(f) by omitting from paragraph (a) of sub-section (2.) the word “ company ” and inserting in its stead the word “ taxpayer ”.

Losses of  
previous years.

10. Section eighty of the Principal Act is amended by inserting in sub-section (1.), after the words “ other than ”, the words “ the concessional deductions and ”.

11. After section eighty of the Principal Act the following section is inserted :—

“81. Notwithstanding anything contained in this Division, a deduction shall not be allowed under this Division in respect of an amount paid as contribution under the *Social Services Contribution Act 1945*, or under that Act as amended.”

Social services contribution.

12. After section eighty-two of the Principal Act the following subdivision is inserted in Division 3 of Part III. :—

“Subdivision B.—*Concessional Deductions.*”

“82A. The deductions under this subdivision shall be allowable only where the taxpayer is a resident.

Limitation to residents.

“82B.—(1.) Where, during the year of income, a taxpayer contributes to the maintenance of a person (in this section referred to as a dependant) specified in the second column of the table set out in the next succeeding sub-section, and that person is a resident, the taxpayer shall be entitled to a deduction in accordance with this section.

Deductions for dependants.

“(2.) Subject to this section, the amount of the deduction allowable under this section in respect of a dependant is the relevant amount specified in the third column of the following table :—

First Column. Class.	Second Column. Dependant.	Third Column. Amount of Deduction.
1	Spouse of the taxpayer .. .. .	£104
2	Daughter-housekeeper .. .. .	£104
3	Child less than sixteen years of age .. .. .	In respect of one such child—£78 In respect of each other such child—£52
4	Student child .. .. .	£78
5	Invalid relative .. .. .	£78

“(3.) The amount of a deduction otherwise allowable under the foregoing provisions of this section in respect of a dependant shall be reduced—

- (a) where the dependant is a student child—by the value of any assistance (consisting of money, accommodation or sustenance) provided by the Commonwealth or a State, during the year of income, in connexion with the education of the child ;
- (b) where the dependant is an invalid relative—by the amount of any invalid pension paid under the *Social Services Consolidation Act 1947–1950* in respect of that dependant during the year of income ; and
- (c) in any case (including a case in which a reduction is made under either of the last two preceding paragraphs)—by Two pounds for every One pound by which the separate net income derived by the dependant in the year of income exceeds Fifty-two pounds.

“(4.) Where—

- (a) a dependant is a resident during part only of the year of income ;
- (b) the taxpayer contributes to the maintenance of a dependant during part only of the year of income ;
- (c) during the whole or part of the year of income, two or more persons contribute to the maintenance of a person who is a dependant in relation to one or more of the persons so contributing ;
- (d) a dependant, being the spouse of the taxpayer, is married to the taxpayer during part only of the year of income ;
- (e) a dependant, being a daughter-housekeeper, is wholly engaged in keeping house for the taxpayer during part only of the year of income ;
- (f) a dependant, being a child included in class 3 in the table in sub-section (2.) of this section, attains the age of sixteen years during the year of income ; or
- (g) a dependant, being a student child or an invalid relative, is such a dependant during part only of the year of income,

the deduction allowable to the taxpayer in respect of that dependant shall be such part of the relevant amount specified in the third column of the table in sub-section (2.) of this section as, in the opinion of the Commissioner, is reasonable in the circumstances.

“(5.) In this section—

‘daughter-housekeeper’ means the daughter of a taxpayer who is a widow or widower, being a daughter who is wholly engaged in keeping house for the taxpayer ;

‘invalid relative’ means a person who is not less than sixteen years of age and is a child, step-child, brother or sister of the taxpayer and in respect of whom—

- (a) an invalid pension is being paid under the *Social Services Consolidation Act 1947-1950* ; or
- (b) the taxpayer produces to the Commissioner a certificate issued by a medical officer of the Department of Health, or by a medical practitioner appointed by the Director-General of Social Services for the purpose of examining claimants for invalid pensions under that Act, certifying that the person is permanently incapacitated for work within the meaning of Part III. of that Act ;

‘separate net income’ does not include—

- (a) the value of any assistance or the amount of any invalid pension taken into account for the purposes of paragraph (a) or (b) of sub-section (3.) of this section ;

(b) in the case of a dependant being a student child—the value of any scholarship, bursary, exhibition or prize, not being assistance referred to in the last preceding paragraph; or

(c) child endowment paid under the *Social Services Consolidation Act 1947–1950*;

‘student child’ means a child who is not less than sixteen years of age but is less than twenty-one years of age and is receiving full-time education at a school, college or university.

“82c.—(1.) Where, during the year of income, a taxpayer contributes to the maintenance of his parents (being residents) or one of them (being a resident), he shall be entitled to a deduction in accordance with this section in respect of each of those parents, or in respect of that parent, as the case may be.

Parents of taxpayer.

“(2.) Subject to this section, the amount of a deduction under this section shall be One hundred and four pounds.

“(3.) The amount of the deduction otherwise allowable under the foregoing provisions of this section in respect of a parent shall be reduced by the amount of the separate net income derived by the parent in the year of income.

“(4.) Where—

(a) a parent is a resident during part only of the year of income;

(b) the taxpayer contributes to the maintenance of a parent during part only of the year of income; or

(c) during the whole or part of the year of income, two or more persons contribute to the maintenance of a person who is a parent of one or more of the persons so contributing,

the deduction allowable to the taxpayer in respect of that parent shall be such part of the amount of One hundred and four pounds as, in the opinion of the Commissioner, is reasonable in the circumstances.

“82d.—(1.) Where, during the year of income, a person (in this section referred to as a housekeeper) is wholly engaged in keeping house in Australia for a taxpayer and in caring for—

Housekeeper

(a) a child or step-child of the taxpayer, less than sixteen years of age; or

(b) a dependant included in class 3 or class 5 in the table in sub-section (2.) of section eighty-two B of this Act in respect of whom the taxpayer is entitled to a deduction under that section,

the taxpayer shall be entitled to a deduction in accordance with this section.

“(2.) Subject to this section, the amount of a deduction under this section shall be One hundred and four pounds.

“(3.) Where, by reason of the fact that, during a part of the year of income, the taxpayer contributes to the maintenance of a dependant included in class 1 or class 2 in the table in sub-section

(2.) of section eighty-two B of this Act, the taxpayer is entitled to a deduction under that section, a housekeeper shall be deemed not to have been wholly engaged in keeping house for the taxpayer during that part of the year of income.

“(4.) Where a taxpayer is married—

- (a) he shall not be entitled to a deduction under this section unless the Commissioner is of opinion that, because of special circumstances, it is just to allow a deduction ; and
- (b) the deduction shall be of such amount, not exceeding One hundred and four pounds, as, in the opinion of the Commissioner, is reasonable in the circumstances.

“(5.) Where a housekeeper is wholly engaged in keeping house for the taxpayer and in caring for the child or dependant during part only of the year of income, the deduction allowable in respect of that housekeeper shall be such part of the amount of One hundred and four pounds as, in the opinion of the Commissioner, is reasonable in the circumstances.

Double  
concessional  
deductions.

“82E. Where, but for this section, a taxpayer would be entitled, under the provisions of sections eighty-two B, eighty-two C and eighty-two D of this Act, to more than one deduction for a year of income in respect of the same person, the deduction or deductions allowable shall be of such amount as is or such amounts as are, in the opinion of the Commissioner, reasonable in the circumstances.

Medical  
expenses.

“82F.—(1.) Amounts paid by the taxpayer in the year of income as medical expenses in respect of himself, or in respect of a dependant who is a resident, shall, to the extent to which he has not been, and is not entitled to be, recouped those expenses by a government, public authority, society or association, be allowable deductions.

“(2.) The deductions allowable under this section shall not include, in respect of any one year of income, so much of the amount of medical expenses in respect of any one person as exceeds One hundred pounds.

“(3.) In this section—

‘dependant’ means—

- (a) the spouse of the taxpayer ;
- (b) a child of the taxpayer less than twenty-one years of age ; or
- (c) a person in respect of whom the taxpayer is entitled to a deduction under section eighty-two B or eighty-two C of this Act ;

‘medical expenses’ means payments—

- (a) to a legally qualified medical practitioner, nurse, or chemist, or a public or private hospital, in respect of an illness or operation ;

- (b) to a legally qualified dentist for dental services or treatment or the supply of artificial teeth, but not including so much of the amount of such payments in the year of income in respect of any one person as exceeds Twenty pounds ;
- (c) for therapeutic treatment administered by direction of a legally qualified medical practitioner ;
- (d) in respect of an artificial limb (or part of a limb), artificial eye or hearing aid ;
- (e) in respect of a medical or surgical appliance (not otherwise specified in this definition) prescribed by a legally qualified medical practitioner ;
- (f) for—
  - (i) the testing of eyes or the prescribing of spectacles by a person legally qualified to perform those services ; or
  - (ii) the supply of spectacles in accordance with any such prescription ; and
- (g) as remuneration of a person for services rendered by him as an attendant of a person who is blind or permanently confined to a bed or invalid chair.

“ 82c.—(1.) Amounts paid by the taxpayer in the year of income for funeral and burial or cremation expenses arising out of the death of a dependant who was, at the time of death, a resident shall, to the extent to which he has not been, and is not entitled to be, recouped those expenses by a government, public authority, society or association, be allowable deductions.

Funeral expenses.

“(2.) The deductions allowable under this section in respect of any one dependant shall not exceed Thirty pounds.

“(3.) In this section, ‘dependant’ has the same meaning as it has in the last preceding section.

“ 82H.—(1.) Amounts paid by the taxpayer in the year of income as—

Life insurance premiums, &c.

- (a) premiums or sums—
  - (i) for insurance on the life of, or against sickness of, or against personal injury or accident to, the taxpayer or his spouse or child ; or
  - (ii) for a deferred annuity or other like provision for his spouse or child ; or
- (b) payments for the personal benefit of the taxpayer or his spouse or child made to—
  - (i) a superannuation, sustentation, widows’ or orphans’ fund ;
  - (ii) a medical or hospital benefit fund ;
  - (iii) a fund established by an Act or State Act relating to insurance ; or
  - (iv) a friendly society,

shall be allowable deductions.



“(2.) The deductions allowable to a taxpayer under this section shall not exceed, in the aggregate, Two hundred pounds in respect of any one year of income.”.

**Definitions.**

**13.** Section ninety of the Principal Act is amended by inserting after the words “except the” (twice occurring) the words “concessional deductions and”.

**Concessional rebates in case of partners.**

**14.** Section ninety-three A of the Principal Act is repealed.

**Net income of trust estate.**

**15.** Section ninety-five of the Principal Act is amended by inserting after the word “except” the words “the concessional deductions and except also”.

**Beneficiary under disability.**

**16.** Section ninety-eight of the Principal Act is amended by adding at the end thereof the words “other than the concessional deductions which would have been allowable to the beneficiary if he had been assessed in respect of that share”.

**Concessional rebate in case of trust estate.**

**17.** Section one hundred A of the Principal Act is repealed.

**Husband and wife.**

**18.** Division 6A of Part III. of the Principal Act is repealed.

**Interpretation.**

**19.** Section one hundred and three of the Principal Act is amended by omitting sub-paragraphs (i) to (vi) (inclusive) of paragraph (e) of sub-section (2.) and inserting in their stead the following sub-paragraphs :—

- “(i) fifty per centum of so much of the distributable income (reduced by so much of the amount of any dividends received from other private companies as is included in the distributable income) as does not exceed One thousand pounds ;
- (ii) sixty per centum of so much of the distributable income, as so reduced, as exceeds One thousand pounds and does not exceed Two thousand pounds ;
- (iii) sixty-five per centum of so much of the distributable income, as so reduced, as exceeds Two thousand pounds but does not exceed Three thousand pounds ;
- (iv) seventy per centum of so much of the distributable income, as so reduced, as exceeds Three thousand pounds but does not exceed Four thousand pounds ;
- (v) seventy-five per centum of so much of the distributable income, as so reduced, as exceeds Four thousand pounds but does not exceed Six thousand pounds ;
- (vi) eighty per centum of so much of the distributable income, as so reduced, as exceeds Six thousand pounds but does not exceed Eight thousand pounds ;
- (vii) eighty-five per centum of so much of the distributable income, as so reduced, as exceeds Eight thousand pounds but does not exceed Ten thousand pounds ;

- (viii) ninety per centum of so much of the distributable income, as so reduced, as exceeds Ten thousand pounds; and
- (ix) so much of the amount of any dividends received from other private companies as is included in the distributable income;”.

**20.** Section one hundred and five B of the Principal Act is amended by omitting from sub-section (2.) all the words after the word “property”.

Calculation of tax.

**21.** Section one hundred and twenty-five of the Principal Act is amended by inserting in sub-section (1.), after the words “income tax” (wherever occurring), the words “and social services contribution”.

Interest paid by a company to a non-resident.

**22.** Sections one hundred and sixty, one hundred and sixty AA and one hundred and sixty AC of the Principal Act are repealed.

Repeal of sections 100, 160AA and 160AC.

**23.**—(1.) Section one hundred and sixty AD of the Principal Act is amended by omitting paragraph (aa).

Amount of rebates in certain cases.

(2.) The provisions of the paragraph omitted by this section shall continue to apply for the purposes of an assessment, or amendment of an assessment, made after the commencement of this section, for the financial year which commenced on the first day of July, One thousand nine hundred and forty-five.

**24.** Section one hundred and sixty AE of the Principal Act is repealed.

Rate of tax for rebate purposes.

**25.** The heading to Part IIIA. of the Principal Act is amended by inserting after the word “TAX” the words “AND CONTRIBUTION”.

Heading to Part IIIA.

**26.** Section one hundred and sixty B of the Principal Act is amended by inserting after the word “tax” the words “and contribution (in this Part called ‘further tax’)”.

Further tax and contribution on undistributed income of company.

**27.** Section one hundred and sixty K of the Principal Act is amended—

Ascertainment of Australian tax on dividend.

(a) by omitting from sub-section (2.) all the words after the words “and deducting from the sum so ascertained” and inserting in their stead the words “the amount of any rebate allowable under section forty-six of this Act which relates directly to the dividend.”; and

(b) by omitting sub-section (4.) and inserting in its stead the following sub-section:—

“(4.) Subject to the next succeeding sub-section, in the case of a person other than a company, and in the case of a company in the capacity of a trustee, the amount of Australian tax shall be the amount ascertained by applying to the amount of the dividend the rate per pound ascertained by dividing the part of the taxable income which remains after deducting the amount of any dividend

or part thereof included in the taxable income in respect of which a rebate is allowable or has been allowed under section one hundred and seven of this Act into the amount of income tax which would be payable by the person in respect of that part of the taxable income if it were derived wholly from dividends and there were not allowed any rebate or credit under any provision of this Act.”.

Remuneration  
of members.

28. Section one hundred and eighty-two of the Principal Act is amended by omitting the words “Twenty thousand pounds” and inserting in their stead the words “Thirty thousand pounds”.

Certificate not  
required by  
member of the  
Defence Force.

29. After section two hundred and twelve of the Principal Act the following section is inserted :—

“212A. The last two preceding sections do not apply in relation to travel by a member of the Defence Force who is certified by a person authorized in that behalf by the Minister of State for Defence to be travelling in the course of his duty as such a member.”.

Heading to  
Division 3 of  
Part VI.

30. The heading to Division 3 of Part VI. of the Principal Act is amended by adding at the end thereof the words “and Contribution”.

Interpretation.

31. Section two hundred and twenty-one YA of the Principal Act is amended by inserting in sub-section (1.), after the words “provisional tax” (second occurring), the words “and contribution”.

Liability to  
provisional  
tax and  
contribution.

32. Section two hundred and twenty-one YB of the Principal Act is repealed and the following section inserted in its stead :—

“221YB.—(1.) For the purpose of enabling the income tax and social services contribution which will be payable by taxpayers to whom this Division applies to be collected during the financial year for which the income tax and social services contribution is levied, a person other than a company, and a company in the capacity of a trustee, deriving assessable income, not being salary or wages, is liable to pay provisional tax and contribution in accordance with this Division.

“(2.) Subject to the next succeeding sub-section, provisional tax and contribution is payable in respect of the income of the year of income ending on the thirtieth day of June, One thousand nine hundred and fifty-one, and in respect of the income of all subsequent years.

“(3.) Provisional tax and contribution shall not be payable in respect of the income of a year of income unless the Act declaring the rates of income tax and social services contribution payable for the financial year for which income tax and social services contribution is imposed upon taxable income of that year provides that provisional tax and contribution is payable in accordance with the provisions of this Act.”.

**33.** Section two hundred and twenty-one of the Principal Act is amended by inserting after sub-section (2.) the following sub-section :—

Amount of provisional tax.

“(2A.) In the application of this section for the purposes of provisional tax in respect of income of the year of income which commenced on the first day of July, One thousand nine hundred and fifty—

- (a) any reference in sub-section (1.) or (3.) of this section to income tax shall be deemed to include social services contribution under the *Social Services Contribution Assessment Act 1945-1948* in respect of the income of the year next preceding that year; and
- (b) sub-section (2.) of this section shall not apply, but the provisional tax payable by a taxpayer apart from this paragraph shall be increased or decreased to such extent and in such manner as are prescribed.”.

**34.**—(1.) Subject to the next succeeding sub-section, the Acts specified in the first column of the First Schedule to this Act are repealed to the extent respectively specified in the second column of that Schedule.

Repeal of Social Services Contribution Acts, &c.

(2.) The Acts and section of an Act repealed by this section, and any regulations made under the Acts so repealed, shall continue, and be deemed to have at all times continued, in force for all purposes in connexion with social services contribution payable in respect of income of any year of income prior to that which commenced on the first day of July, One thousand nine hundred and fifty.

(3.) The sections of the Principal Act specified in the first column of the Second Schedule to this Act are amended as respectively specified in the second column of that Schedule.

**35.**—(1.) Section thirty of the *Income Tax Assessment Act 1941* is amended by adding at the end of sub-section (3.) the words “ and all subsequent years ”.

Amendment of Income Tax Assessment Act 1941.

(2.) This section shall be deemed to have come into operation on the day on which the *Income Tax Assessment Act 1941* came into operation.

**36.**—(1.) The amendments effected by sections nineteen, twenty-one and twenty-six of this Act shall apply to all assessments in respect of income of the year of income which commenced on the first day of July, One thousand nine hundred and forty-nine, and in respect of income of all subsequent years.

Application of amendments.

(2.) The amendments effected by sections six, eight to seventeen (inclusive), twenty, twenty-two, twenty-four and twenty-seven of this Act shall apply to all assessments in respect of income of the year of income which commenced on the first day of July, One thousand nine hundred and fifty, and in respect of income of all subsequent years.

(3.) The amendments effected by section five, and by sub-section (3.) of section thirty-four, of this Act shall apply to all assessments for the year of tax which began on the first day of July, One thousand nine hundred and fifty, and for all subsequent years of tax.

## THE SCHEDULES.

## FIRST SCHEDULE.

Sec. 34 (1.).

First Column.	Second Column.
Acts Repealed.	Extent of Repeal.
<i>Social Services Contribution Assessment Act 1945</i> .. ..	The whole
<i>Social Services Contribution Act 1945</i> .. ..	The whole
<i>Social Services Contribution Assessment Act 1946</i> .. ..	The whole
<i>Social Services Contribution Act 1946</i> .. ..	The whole
<i>Income Tax Assessment Act (No. 2) 1947</i> .. ..	Section fourteen
<i>Social Services Contribution Act 1947</i> .. ..	The whole
<i>Social Services Contribution Assessment Act 1948</i> .. ..	The whole
<i>Social Services Contribution Act 1948</i> .. ..	The whole
<i>Social Services Contribution Act 1949</i> .. ..	The whole.

## SECOND SCHEDULE.

Sec. 34 (3.).

First Column.	Second Column.
Sections.	Amendments.
105	(a) Omit from paragraph (a) of sub-section (2.) "amounts" insert "am. unit"
	(b) Omit from paragraph (a) of sub-section (2.) "and as contribution under the <i>Social Services Contribution Assessment Act 1945</i> , or that Act as amended"
159	Omit sub-section (3A.)
160 <sub>ABA</sub>	Omit sub-section (4.)
160 <sub>F</sub>	Omit from the definition of "Australian tax" in sub-section (1.) ", and contribution payable under the <i>Social Services Contribution Assessment Act 1945</i> "
160 <sub>J</sub>	Omit "or in the <i>Social Services Contribution Assessment Act 1945</i> "
160 <sub>K</sub>	(a) Omit from sub-section (1.) "or in the contributable income of that person under the <i>Social Services Contribution Assessment Act 1945</i> "
	(b) Omit from paragraph (d) of sub-section (2.) "or social services contribution under section sixteen of the <i>Social Services Contribution Assessment Act 1945</i> ,"
	(c) Omit from sub-section (3.) "the sum of the amount of the additional tax and the social services contribution", insert "the amount of the additional tax"
	(d) Omit from sub-section (3.) "or under that section as applied by section sixteen of the <i>Social Services Contribution Assessment Act 1945</i> "
	(e) Omit from paragraph (a) of sub-section (5.) "or under that section as applied by section sixteen of the <i>Social Services Contribution Assessment Act 1945</i> ,"
160 <sub>N</sub>	Omit "and of the <i>Social Services Contribution Assessment Act 1945</i> "
160 <sub>R</sub>	(a) Omit from sub-section (2.) "or the contributable income of a person under the <i>Social Services Contribution Assessment Act 1945</i> "
	(b) Omit from sub-section (2.) "or in that section as applied by the <i>Social Services Contribution Assessment Act 1945</i> ,"
	(c) Omit from sub-section (2.) "or under that Act"
160 <sub>S</sub>	(a) Omit "or of contribution under the <i>Social Services Contribution Assessment Act 1945</i> "
	(b) Omit "or provisional contribution, as the case may be."
	(c) Omit "or provisional contribution" (second occurring)
221 <sub>c</sub>	Omit from sub-section (1.) "and contribution under the <i>Social Services Contribution Assessment Act 1945-1947</i> ,"