

# INCOME TAX AND SOCIAL SERVICES CONTRIBUTION ASSESSMENT (No. 2).

**No. 98 of 1962.**

An Act to amend sections twenty-three, seventy-nine B and two hundred and sixty-five A of the *Income Tax and Social Services Contribution Assessment Act 1936-1961*, as amended by the *Income Tax and Social Services Contribution Assessment Act 1962*, in consequence of the enactment of the *Repatriation (Special Overseas Service) Act 1962*.

[Assented to 14th December, 1962.]

**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 Assessment Act (No. 2) 1962*. Short title and citation.

(2.) The *Income Tax and Social Services Contribution Assessment Act 1936-1961*,\* as amended by the *Income Tax and Social Services Contribution Assessment Act 1962*,† is in this Act referred to as the Principal Act.

(3.) Section

\* 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; and Nos. 17, 27 and 94, 1961.

† Act No. 39, 1962.

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(3.) Section one of the *Income Tax and Social Services Contribution Assessment Act 1962* is amended by omitting sub-section (3.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Income Tax and Social Services Contribution Assessment Act 1936–1962*.

Commencement.

2. This Act shall come into operation on the day on which the *Repatriation (Special Overseas Service) Act 1962* comes into operation.

Exemptions.

3. Section twenty-three of the Principal Act is amended by omitting paragraph (k) and inserting in its stead the following paragraph:—

“(k) pensions and attendants’ allowances paid, and payments of a like nature made, under the *Repatriation Act 1920–1962*, the *Repatriation (Far East Strategic Reserve) Act 1956–1962*, the *Repatriation (Special Overseas Service) Act 1962* or the *Seamen’s War Pensions and Allowances Act 1940–1961* ;”.

Deductions for members of the Defence Force serving overseas.

4. Section seventy-nine B of the Principal Act is amended—

(a) by inserting in sub-section (1.), after the words “subject to”, the words “the succeeding provisions of this section and to”;

(b) by inserting after sub-section (1.) the following sub-sections:—

“(1A.) A taxpayer is not entitled to a deduction under this section in relation to service—

(a) as or under an attaché at an Australian Embassy or Legation in an overseas locality at a time as at which that locality was, or is deemed to have been, a specified locality for the purposes of this sub-section; or

(b) with the South-East Asia Treaty Organization Military Planning Office.

“(1B.) Where the Naval Board, the Military Board or the Air Board or a person authorized by one of those Boards to give certificates under this sub-section certifies, and the Treasurer is satisfied, that any service of a taxpayer in any locality was or will be performed in circumstances similar to those in which any service referred to in the last preceding sub-section is performed, the taxpayer is not entitled to a deduction under this section in relation to that service.”; and

(c) by

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(c) by inserting after sub-section (5.) the following sub-sections:—

“(5A.) The Treasurer may, by writing signed by him and deposited with the Commissioner, declare that an overseas locality specified in the declaration shall become, or be deemed to have become, on a specified date, or shall cease, or be deemed to have ceased, on a specified date, to be, a specified locality for the purposes of sub-section (1A.) of this section.

“(5B.) Nothing in section one hundred and seventy of this Act prevents the amendment of an assessment at any time for the purpose of allowing a deduction to which the taxpayer has become entitled under this section after the making of the assessment.”.

5. Section two hundred and sixty-five A of the Principal Act is amended—

Release of  
liability of  
members of  
Defence Force  
on death.

- (a) by omitting from sub-section (3.) the words “ *Repatriation Act 1920–1956* or under the *Repatriation (Far East Strategic Reserve) Act 1956* ” and inserting in their stead the words “ *Repatriation Act 1920–1962*, the *Repatriation (Far East Strategic Reserve) Act 1956–1962* or the *Repatriation (Special Overseas Service) Act 1962* ” ;
- (b) by omitting from sub-section (4.) the words “ *Repatriation Act 1920–1956* ” and inserting in their stead the words “ *Repatriation Act 1920–1962* ”; and
- (c) by omitting from sub-section (4.) the words “ *Repatriation (Far East Strategic Reserve) Act 1956* ” and inserting in their stead the words “ *Repatriation (Far East Strategic Reserve) Act 1956–1962* or the *Repatriation (Special Overseas Service) Act 1962* ”.