

3. Section sixteen of the Principal Act is amended—

Private
companies.

(a) by omitting the words “and one hundred and five” and inserting in their stead the words “, one hundred and five (except in paragraph (a) of sub-section (2.) of that section), one hundred and five A and one hundred and five B”; and

(b) by omitting sub-section (3.) and inserting in its stead the following sub-section :—

“(3.) The provisions of section one hundred and seven and section one hundred and nine A of the Income Tax Assessment Act shall apply in relation to social services contribution in like manner as they apply in relation to income tax and as if, in the first-mentioned section, the words ‘social services contribution’ were substituted for the words ‘income tax’.”.

4. The amendments effected by section three of this Act shall apply to all assessments for the financial year which commenced on the first day of July, One thousand nine hundred and forty-eight, and all subsequent years.

Application of
amendments.

SOCIAL SERVICES CONTRIBUTION.

No. 51 of 1948.

An Act to amend the *Social Services Contribution Act 1945–1947.*

[Assented to 25th November, 1948.]

[Date of commencement, 23rd December, 1948.]

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.—(1.) This Act may be cited as the *Social Services Contribution Act 1948.*

Short title
and citation.

(2.) The *Social Services Contribution Act 1945–1947** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Social Services Contribution Act 1945–1948.*

* Act No. 40, 1945, as amended by No. 33, 1946 : and No. 13, 1947.

2. After section five of the Principal Act the following section is inserted:—

Contribution where amount to be collected or refunded would not exceed Two shillings.

“5A.—(1.) Notwithstanding anything contained in the last preceding section, where a person has, in accordance with section two hundred and twenty-one H of the Income Tax Assessment Act, forwarded to the Commissioner any tax stamps sheet or group certificate issued to him in respect of deductions made in a year from his salary or wages, and the difference between the available deductions and the contribution which would, apart from this sub-section, be payable by that person in respect of the contributable income derived by him in that year is not more than Two shillings, the contribution payable by that person in respect of that contributable income shall be an amount equal to the available deductions.

“(2.) The last preceding sub-section shall not apply—

- (a) in relation to a person who is liable to pay provisional contribution in respect of his income of the year immediately succeeding the year referred to in that sub-section; or
- (b) in any case in which the amount of contribution which would, apart from this section, be payable is Ten shillings and the available deductions are more than Ten shillings.

“(3.) In this section, ‘the available deductions’ means the amount by which the sum of the amount represented by the face value of the tax stamps duly affixed to any tax stamps sheet referred to in sub-section (1.) of this section and the amount of the deductions specified in any group certificate so referred to exceeds the income tax (if any) which the person so referred to is liable to pay in respect of income derived in the year so referred to.”

The First Schedule.

3. The First Schedule to the Principal Act is amended—

- (a) by omitting from paragraph (1.) the word “one-tenth” and inserting in its stead the word “three-fiftieths”; and
- (b) by omitting from sub-paragraph (b) of paragraph (2.) the words “Two hundred and fifty” and inserting in their stead the words “Three hundred and fifty”.

Application of amendments.

4.—(1.) The amendment effected by section two of this Act shall apply to all assessments for the financial year which commenced on the first day of July, One thousand nine hundred and forty-seven, and all subsequent years.

(2.) The amendments effected by section three of this Act shall not apply to assessments for a financial year prior to that which commenced on the first day of July, One thousand nine hundred and forty-eight.