

SOCIAL SERVICES CONTRIBUTION ASSESSMENT.

No. 32 of 1946.

An Act to amend the *Social Services Contribution Assessment Act 1945.*

[Assented to 14th August, 1946.]

BE 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 *Social Services Contribution Assessment Act 1946.*

(2.) The *Social Services Contribution Assessment Act 1945**, as amended by this Act, may be cited as the *Social Services Contribution Assessment Act 1945-1946.*

Commencement.

2. This Act shall be deemed to have come into operation on the eleventh day of October, One thousand nine hundred and forty-five.

Further rebate
in certain
cases.

3. Section seventeen of the *Social Services Contribution Assessment Act 1945* is amended by adding at the end thereof the following subsection :—

“(2.) Where section one hundred and sixty AB of the Income Tax Assessment Act applies to the assessment of any person for income tax for any financial year, and the rebate under that section exceeds the amount of tax which would be payable by that person apart from that section, the excess shall be deducted from the social services contribution otherwise payable by that person for that financial year.”

SOCIAL SERVICES CONTRIBUTION.

No. 33 of 1946.

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

[Assented to 14th August, 1946.]

BE 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 *Social Services Contribution Act 1946.*