

## SOCIAL SERVICES CONTRIBUTION ASSESSMENT.

**No. 50 of 1948.**

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

[Assented to 25th November, 1948.]

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

**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 *Social Services Contribution Assessment Act 1948.*

(2.) The *Social Services Contribution Assessment 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 Assessment Act 1945-1948.*

Officers to  
observe  
secrecy.

**2.** Section thirteen of the Principal Act is amended—

(a) by omitting from paragraph (d) of sub-section (4.) the words “the Commissioner of Pensions or”;

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

“(e) the Director-General of Social Services for the purpose of the administration of any law of the Commonwealth relating to pensions, allowances, endowments or benefits;”;

(c) by omitting from paragraph (g) of sub-section (4.) the word “or”; and

(d) by adding at the end of sub-section (4.) the following word and paragraph:—

“; or (i) the Universities Commission for the purpose of the administration of any law of the Commonwealth relating to financial assistance to students.”.

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\* Act No. 39, 1945, as amended by No. 32, 1946; and No. 63, 1947.

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.]

**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 :—

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.