

(2.) The *War-time (Company) Tax Assessment Act 1940-1946** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *War-time (Company) Tax Assessment Act 1940-1947*.

2. This Act shall be deemed to have come into operation on the first day of July, One thousand nine hundred and forty-seven. Commencement.

3. Section three of the Principal Act is amended by omitting from sub-section (1.) the definition of "present war". Definitions.

4. Section thirteen of the Principal Act is amended by omitting the words "next succeeding that in which the present war terminates" and inserting in their stead the words "which commenced on the first day of July, One thousand nine hundred and forty-six". War-time
(Company)
Tax.

* Act No. 90, 1940, as amended by No. 56, 1941; No. 52, 1942; No. 21, 1943; No. 29, 1944; and No. 7, 1946.

WAR-TIME (COMPANY) TAX.

No. 60 of 1947.

An Act to amend the *War-time (Company) Tax Act 1940-1941*.

[Assented to 27th November, 1947.]

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 *War-time (Company) Tax Act 1947*. Short title
and citation.

(2.) The *War-time (Company) Tax Act 1940-1941**, as amended by this Act, may be cited as the *War-time (Company) Tax Act 1940-1947*.

2. This Act shall be deemed to have come into operation on the first day of July, One thousand nine hundred and forty-seven. Commencement.

3. Section six of the *War-time (Company) Tax Act 1940-1941* is amended by adding at the end thereof the words "up to and including the financial year which began on the first day of July, One thousand nine hundred and forty-six". Levy of tax.

* Act No. 91, 1940, as amended by No. 57, 1941.