GOLD TAX SUSPENSION.

No. 58 of 1947.

An Act to Suspend the Tax imposed by the Gold Tax Act 1939.

[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:—

Short title.

1. This Act may be cited as the Gold Tax Suspension Act 1947.

Commencement.

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

Extension to Territories. 3. This Act shall extend to every Territory under the authority of the Commonwealth.

Suspension of Gold Tax. 4. Notwithstanding anything contained in the Gold Tax Act 1939, tax shall not be imposed or payable under that Act in respect of gold delivered in accordance with the provisions of section thirty-two of the Banking Act 1945 on or after the twentieth day of September, One thousand nine hundred and forty-seven, and before such date (if any) as is fixed by Proclamation as the date upon which the tax imposed by that first-mentioned Act shall cease to be suspended.

WAR-TIME (COMPANY) TAX ASSESSMENT.

No. 59 of 1947.

An Act to amend the War-time (Company) Tax Assessment Act 1940-1946.

[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:—

Short title and citation. 1.—(1.) This Act may be cited as the War-time (Company) Tax Assessment Act 1947.

- (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 commencement. first day of July, One thousand nine hundred and forty-seven.
- 3. Section three of the Principal Act is amended by omitting Definitions. from sub-section (1.) the definition of "present war".
- 4. Section thirteen of the Principal Act is amended by omitting War-time 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.

No. 60 of 1947.

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

[Assented to 27th November, 1947.]

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

- (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 commencement. first day of July, One thousand nine hundred and forty-seven.
- 3. Section six of the War-time (Company) Tax Act 1940-1941 Levy of tax. 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 ".

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

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