

INCOME TAX AND SOCIAL SERVICES
CONTRIBUTION ASSESSMENT
(AIR NAVIGATION CHARGES).

No. 103 of 1952.

An Act relating to the Assessment of Income Tax and Social Services Contribution in respect of Taxpayers affected by the partial Refund of, or the Settlement of Claims for payment of, Charges in respect of Commonwealth Air Navigation Facilities and Services.

[Assented to 18th November, 1952.]

[Date of commencement, 16th December, 1952.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1. This Act may be cited as the *Income Tax and Social Services Contribution Assessment (Air Navigation Charges) Act 1952*. Short title.

2. In this Act, " air navigation charges " means charges in respect of Commonwealth air navigation facilities and services imposed, or purported to have been imposed, under the *Air Navigation Act 1920-1947*, or under that Act as amended, being charges that became payable, or purported to become payable, in relation to operations conducted before the first day of July, One thousand nine hundred and fifty-two, in the course of carrying on a business. Definition.

Application
of Act.

3. This Act applies to a person where air navigation charges were, or purported to be, payable by that person, and—

- (a) that person has paid or agreed to pay an amount to the Commonwealth, being an amount which the Commonwealth has accepted or agreed to accept in full satisfaction of claims by the Commonwealth against that person for those air navigation charges or for so much of those air navigation charges as has not previously been paid; or
- (b) that person has paid the whole or a part of those air navigation charges and has received or is entitled to receive, or has been credited with or is entitled to be credited with, an amount by way of refund or rebate of a part of the amount so paid.

Assessment of
taxpayers to
whom Act
applies.

4.—(1.) For the purposes of the application of the *Income Tax Assessment Act* 1936–1948, or of that Act as amended, in relation to a taxpayer, being a person to whom this Act applies—

- (a) if paragraph (a) of the last preceding section applies to the taxpayer—the taxpayer shall be deemed to have incurred air navigation charges of an amount equal to the sum of the amount referred to in that paragraph paid or agreed to be paid to the Commonwealth and the amount (if any) previously paid for air navigation charges, and shall be deemed not to have incurred any other air navigation charges;
- (b) if paragraph (b) of the last preceding section applies to the taxpayer—the taxpayer shall be deemed to have incurred air navigation charges of an amount equal to the amount remaining after deducting from the amount of air navigation charges paid the amount of the refund or rebate, and shall be deemed not to have incurred any other air navigation charges; and
- (c) notwithstanding that deductions from assessable income in respect of air navigation charges have been allowed or were allowable to the taxpayer before the commencement of this Act, deductions from assessable income in respect of the amount of air navigation charges which, under the preceding paragraphs of this sub-section, the taxpayer is to be deemed to have incurred shall be allowable (in lieu of any deductions that have been so allowed or were so allowable), and those deductions shall be allowable in such amounts, and in respect of such of the years of income in which air navigation charges became, or purported to become, payable, as the Commissioner determines.

(2.) An amount received by, or credited to, a taxpayer by way of refund or rebate of air navigation charges, or an amount of air navigation charges from the payment of which he is released, is not assessable income of the taxpayer for the purposes of the *Income Tax and Social Services Contribution Assessment Act 1936-1952*.

5. For the purposes of this Act, an amount recovered by the Commonwealth from a person by execution of a judgment shall be deemed to have been paid to the Commonwealth by the person.

Amounts recovered by Commonwealth deemed to be paid.

6. Notwithstanding anything contained in section one hundred and seventy of the *Income Tax and Social Services Contribution Assessment Act 1936-1952*, or in section one hundred and seventy of the *Income Tax Assessment Act 1936-1949* in its application in relation to assessments made under the *Social Services Contribution Assessment Act 1945-1948*, or under that Act as amended, each of those sections shall be deemed to confer on the Commissioner of Taxation, and on any officer to whom the Commissioner has delegated powers under the section, power to amend an assessment at any time by reason of the operation of this Act.

Amendment of assessments.