

Income Tax (International Agreements)

No. 105 of 1965

An Act to amend the *Income Tax (International Agreements) Act 1953–1964*.

[Assented to 14 December, 1965]

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.—(1.) This Act may be cited as the *Income Tax (International Agreements) Act 1965*.

Short title
and citation.

(2.) The *Income Tax (International Agreements) Act* 1953–1964,* as amended by this Act, may be cited as the *Income Tax (International Agreements) Act* 1953–1965.

**Commence-
ment.**

2. This Act shall come into operation on the day on which the *Income Tax Assessment Act* 1965 comes into operation.

Definitions.

3. Section 3 of the *Income Tax (International Agreements) Act* 1953–1964 is amended by omitting from sub-section (1.) the definition of “Australian tax” and inserting in its stead the following definition:—

“ ‘Australian tax’ means income tax or income tax and social services contribution imposed as such by any Act; ”.
