**Gift Duty Assessment**

**No. 41 of 1967**

An Act to exempt from Gift Duty certain Gifts made by Persons connected with certain Undertakings of the Government of the United States of America.

[Assented to 25 May 1967]

BE it enacted by the Queen’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 *Gift Duty Assessment Act* 1967.

(2.) The *Gift Duty Assessment Act* 1941–1966, as amended by this Act, may be cited as the *Gift Duty Assessment Act* 1941–1967.

**Commencement.**

**2.**—(1.) Subject to the next succeeding sub-section, this Act shall come into operation on the day on which it receives the Royal Assent.

(2.) The amendments made by this Act shall be deemed to have taken effect on the ninth day of December, One thousand nine hundred and sixty-six.

**Gifts made by certain persons connected with undertakings of the United States Government.**

**3.** Section 15 of the *Gift Duty Assessment Act* 1941-1966 is amended—

(*a*)by inserting before the definition of “Australia” in sub-section (1.) the following definition:—

“‘approved project’ means the establishment, maintenance or operation of the North West Cape naval communication station or of the Joint Defence Space Research Facility;”;

(*b*)by omitting from paragraph (*a*)of the definition of “prescribed contract” in sub-section (1.) the words “the establishment, maintenance or operation of the North West Cape naval communication station” and inserting in their stead the words “an approved project”;

(*c*) by omitting from paragraph (*a*) of the definition of “prescribed purposes” in sub-section (1.) the word “and”:

(*d*)by inserting after paragraph (*a*)of the definition of “prescribed purposes” in sub-section (1.) the following paragraph:—

*“*(*aa*)in relation to a United States employee—purposes relating to an approved project; and”:

(*e*) by inserting after the definition of “prescribed purposes” in sub-section (1.) the following definition:—

“‘the Joint Defence Space Research Facility’ means the undertaking the establishment of which is provided for by an agreement dated the ninth day of December, One thousand nine hundred and sixty-six, between the Government of the Commonwealth and the Government of the United States of America;”;

(*f*)by adding at the end of sub-section (1.) the following definition:—

“‘United States employee’ means a person who is employed by the Government of the United States of America and is not—

(*a*)a member of the United States Forces;

(*b*)a civilian accompanying the United States Forces;

(*c*) an Australian citizen; or

(*d*)a person ordinarily resident in Australia.”;

(*g*)by omitting sub-section (2.) and inserting in its stead the following sub-section:—

“(2.) For the purposes of this section, a foreign contractor, foreign employee or United States employee who is in Australia, or is carrying on business in Australia, solely for prescribed purposes does not cease to be in Australia solely for those purposes, or to be carrying on business in Australia solely for those purposes, by reason of anything undertaken or done by him in connexion with an undertaking in Australia of the Government of the United States of America, other than an approved project, agreed upon between the Government of the Commonwealth and the Government of the United States of America.”; and

(*h*) by omitting from paragraph (*a*)of sub-section (3.), from sub-section (4.) and from paragraph (*a*)of sub-section (5.) the words “or a civilian accompanying the United States Forces” and inserting in their stead the words “,a civilian accompanying the United States Forces or a United States employee”.