**Income Tax Assessment (No. 4)**

**No. 65 of 1972**

An Act Relating to the Exemption from Income Tax of Income of certain Representatives of Governments of Countries other than Australia and their Staffs and Families.

[*Assented to 31 August 1972*]

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 *Income Tax Assessment Act* (*No.* 4) 1972.

(2.) The *Income Tax Assessment Act* 1936–1971, as amended by the *Income Tax Assessment Act* 1972, by the *Income Tax Assessment Act* (*No.* 2) 1972 and by the *Income Tax Assessment Act* (*No.* 3) 1972, is in this Act referred to as the Principal Act.

(3.) Section 1 of the *Income Tax Assessment Act* (*No.* 3) 1972 is amended by omitting sub-section (4.).

(4.) The Principal Act, as amended by this Act, may be cited as the *Income Tax Assessment Act* 1936–1972.

**Commencement.**

**2.** This Act shall come into operation on the day on which it receives the Royal Assent.

**Exemptions.**

**3.** Section 23 of the Principal Act is amended by omitting from sub-paragraph (ii) of paragraph (*a*)the words “a person in relation to whom section twenty-three aaa of this Act applies” and inserting in their stead the words “a person in relation to whom any of the provisions of the Vienna Convention on Consular Relations, as having the force of law by virtue of the *Consular Privileges and Immunities Act* 1972, apply”.

**Income of consular representatives and of their staffs and families.**

**4.** Section 23aaa of the Principal Act is repealed.

**Application of amendments.**

**5.** The amendments made by this Act apply to assessments in respect of income of the year of income that commenced on the first day of July, One thousand nine hundred and seventy-two, and in respect of income of all subsequent years of income.