**INCOME TAX (INTERNATIONAL AGREEMENTS) AMENDMENT ACT (No. 2) 1976**

**No. 55 of 1976**

An Act to amend the *Income Tax (International Agreements) Act* 1953-1976.

BE IT ENACTED by the Queen, and the Senate and 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 (International Agreements) Amendment Act* (*No*. 2) 1976.

(2) The *Income Tax* (*International Agreements*) *Act* 1953-1975 as amended by the *Income Tax* (*International Agreements*) *Amendment Act* 1976, is in this Act referred to as the Principal Act.

(3) Section 1 of the *Income Tax* (*International Agreements*) *Amendment Act* 1976 is amended by omitting sub-section (3).

(4) The Principal Act, as amended by this Act, may be cited as the *Income Tax* (*International Agreements*) *Act* 1953-1976.

**Commencement.**

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

**Interpretation.**

**3.** Section 3 of the Principal Act is amended by adding at the end of the definition of “Australian tax” in sub-section (1) the words “but does not include health insurance levy imposed as such by any Act as assessed under Part VIIb of the Assessment Act”.

**Ascertainment of Australian tax.**

**4.** Section 15 of the Principal Act is amended by inserting in the definition of “the average rate of Australian tax” in sub-section (1), after the words “amount of income tax”, the words “(other than health insurance levy imposed as such by any Act as assessed under Part VIIb of the Assessment Act)”.