



Income Tax (Mining Withholding Tax) Amendment Act 1982

No. 103 of 1982

An Act to amend the *Income Tax (Mining Withholding Tax) Act 1979*

[Assented to 30 October 1982]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title, &c.

1. (1) This Act may be cited as the *Income Tax (Mining Withholding Tax) Amendment Act 1982*.

(2) The *Income Tax (Mining Withholding Tax) Act 1979*¹ is in this Act referred to as the Principal Act.

Commencement

2. This Act shall come into operation on the day on which the *Income Tax Assessment Amendment Act (No. 5) 1982* comes into operation.

Income Tax (Mining Withholding Tax) Amendment No. 103, 1982

Rate of tax

3. (1) Section 6 of the Principal Act is amended by omitting “6.4%” and substituting “6%”.

(2) The amendment made by sub-section (1) applies to mining payments made or applied on or after 1 November 1982.

NOTE

1. No. 28, 1979.