



# **Taxation Laws Amendment Act 1985**

**No. 49 of 1985**

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**MINOR AMENDMENTS OF THE INCOME TAX ASSESSMENT ACT 1936**



# Taxation Laws Amendment Act 1985

No. 49 of 1985

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## An Act to amend the law relating to taxation

[Assented to 30 May 1985]

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

### PART I—PRELIMINARY

#### Short title

1. This Act may be cited as the *Taxation Laws Amendment Act 1985*.

#### Commencement

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

### PART II—AMENDMENTS OF THE INCOME TAX ASSESSMENT ACT 1936

#### Principal Act

3. The *Income Tax Assessment Act 1936*<sup>1</sup> is in this Part referred to as the Principal Act.

#### Officers to observe secrecy

4. Section 16 of the Principal Act is amended—
  - (a) by omitting from sub-section (2) “any such information so acquired by

him” and substituting “any information respecting the affairs of another person acquired by the officer as mentioned in the definition of ‘officer’ in sub-section (1)”;

- (b) by omitting paragraph (4) (ga) and substituting the following paragraph:

“(ga) the Australian Statistician for the purposes of the *Census and Statistics Act 1905*, being—

- (i) in relation to a person who is an employer (whether or not the person is also a business person), information as to—

- (A) the name and address of the person;
- (B) the name or description of the industry, trade, business, calling, service, profession or occupation in which the person is an employer; and
- (C) the number of males and the number of females who are employees of the person for the purposes of Division 2 of Part VI of this Act; and

- (ii) in relation to a person who is a business person (whether or not the person is also an employer)—

- (A) information as to the name and address of the person;
- (B) information as to the name or description of the business;
- (C) such information in relation to the gross receipts of the business as the Australian Statistician requires for or in connection with the conduct of periodic surveys of industries; and
- (D) such other information in relation to the business as the Australian Statistician requires for or in connection with the compilation of the Australian national accounts;”;

- (c) by inserting after sub-section (4) the following sub-section:

“(4AA) In paragraph (4) (ga)—

‘business person’ means a person who is carrying on a business, whether alone, in partnership or otherwise;

‘description’, in relation to a business, includes a description or specification of a category in which the business is included;

‘employer’ means a person who is an employer within the meaning of Division 2 of Part VI.”.

5. After section 24B of the Principal Act the following section is inserted:

**Application of Division**

“24BA. This Division applies to assessments in respect of income of the year of income commencing on 1 July 1985 and of all subsequent years of income as if—

- (a) the definition of ‘prescribed Territory’ in sub-section 24B (1) were omitted and the following definition were substituted:

“‘prescribed Territory’ means Norfolk Island or the Territory of Cocos (Keeling) Islands.’; and

- (b) sub-section 24L (5) were omitted and the following sub-section were substituted:

‘(5) In sub-sections (1), (3), (4), (4A), (4B) and (4C), “Australia”, “resident” and “non-resident” have the meanings that those expressions would have if sub-section 7A (2) did not refer to Norfolk Island or the Territory of Cocos (Keeling) Islands.’.”

**Amounts received on retirement or termination of employment in lieu of long service leave**

6. Section 26AD of the Principal Act is amended by adding at the end the following sub-section:

“(12) Where—

- (a) but for this sub-section, an amount would be included in the assessable income of a taxpayer in respect of an amount to which this section applies (in this sub-section referred to as the ‘lump sum amount’); and
- (b) but for section 24BA, no amount, or a lesser amount, would be included in the assessable income of the taxpayer in respect of the lump sum amount,

this section has effect in relation to the lump sum amount as if—

- (c) references in the preceding provisions of this section to 15 August 1978 were references to 30 June 1985; and
- (d) sub-section (5) were omitted.”.

**Assessable income to include value of benefits received from or in connection with certain superannuation funds**

7. Section 26AF of the Principal Act is amended by inserting “as in force at any time before the commencement of section 21 of the *Taxation Laws Amendment Act 1985*” after “section 121C” in the definition of “paragraph 23 (ja) fund” in sub-section (3).

**Assessable income to include value of certain benefits received from or in connection with section 23F superannuation funds**

8. Section 26AFA of the Principal Act is amended by omitting from sub-section (1) “, notwithstanding paragraph 26 (d),”.

### **Interpretation**

9. Section 27A of the Principal Act is amended by adding at the end the following sub-section:

“(14) Where an amount paid to a taxpayer (in this sub-section referred to as the ‘received amount’), being an eligible termination payment, an annuity or a payment made as a supplement to an annuity, would, but for section 24BA and assuming that—

- (a) paragraph 27C (1) (d) did not apply in relation to the received amount; and
- (b) no part of the received amount was taken to be applied in accordance with section 27D,

be wholly or partly exempt from tax because of Division 1A, the following provisions have effect:

- (c) this Subdivision has effect in relation to the received amount as if—
  - (i) references in this Subdivision to 30 June 1983 were references to 30 June 1985; and
  - (ii) references in this Subdivision (other than in sub-paragraph (a) (ii) of the definition of ‘superannuation fund’ in sub-section (1)) to 1 July 1983 were references to 1 July 1985; and
- (d) no amount shall be included in the assessable income of the taxpayer under sub-section 27C (1) in relation to the received amount.”.

### **Rebate on dividends**

10. Section 46 of the Principal Act is amended by omitting from sub-section (9) “sections 116AA and 116A” and substituting “section 116AA”.

### **Rebate on dividends paid as part of dividend stripping operation**

11. Section 46A of the Principal Act is amended by omitting sub-section (16).

### **Losses of previous years**

12. Section 80 of the Principal Act is amended by omitting from paragraph (5) (m) “*Income Tax Laws Amendment Act 1981*” and substituting “*Taxation Laws Amendment Act 1985*”.

### **Interpretation**

13. Section 82AAS of the Principal Act is amended by omitting “section 121C and” from the definition of “qualifying superannuation fund” in sub-section (1).

### **Interpretation**

14. Section 82KH of the Principal Act is amended—

- (a) by omitting “or” from paragraph (t) of the definition of “relevant expenditure” in sub-section (1);

- (b) by adding at the end of the definition of “relevant expenditure” in sub-section (1) the following paragraphs:
  - “; (v) expenditure (other than expenditure to which a preceding paragraph of this definition applies) incurred by the taxpayer in respect of a unit of industrial property to the extent to which the amount of that expenditure is taken into account, or would, apart from sub-sections 124R (2) and (3), be taken into account, in calculating the residual value of the unit of industrial property in ascertaining whether, apart from section 82KL, a deduction would be allowable to the taxpayer under section 124M or 124N in respect of the residual value of the unit of industrial property; or
  - (w) a loss or outgoing (other than a loss or outgoing referred to in sub-section 52A (1) or to which a preceding paragraph of this definition applies) incurred by the taxpayer to the extent to which a deduction would, apart from section 82KL, be allowable to the taxpayer under section 51 in respect of the loss or outgoing;”;
- (c) by omitting from paragraph (1AD) (a) “or (n)” and substituting “; (n) or (v)”;
- (d) by omitting sub-paragraphs (1F) (b) (i) and (ii) and substituting the following sub-paragraphs:
  - “(i) in a case to which sub-paragraph (ii) does not apply—
    - (A) the benefit in respect of which the relevant expenditure was incurred; and
    - (B) any benefit that resulted directly or indirectly from the benefit in respect of which the relevant expenditure was incurred and is a benefit that, in the opinion of the Commissioner, might reasonably be expected to have resulted if the benefit in respect of which the relevant expenditure was incurred had been obtained otherwise than by reason of, as a result of or as part of a tax avoidance agreement; or
  - (ii) in a case where the relevant expenditure is relevant expenditure to which paragraph (w) of the definition of ‘relevant expenditure’ in sub-section (1) applies—any benefit that resulted directly or indirectly from the incurring of the relevant expenditure and is a benefit that, in the opinion of the Commissioner, might reasonably be expected to have resulted if the relevant expenditure had been incurred otherwise than by reason of, as a result of or as part of a tax avoidance agreement; and”;
- (e) by inserting in paragraph (1F) (c) “; (v) or (w)” after “(s)”;
- (f) by omitting from paragraph (1G) (s) “and” (last occurring);
- (g) by adding at the end of sub-section (1G) the following word and paragraph:

“; and (u) in a case where the relevant expenditure was incurred by the taxpayer in respect of a unit of industrial property and is relevant expenditure to which paragraph (v) of the definition of ‘relevant expenditure’ in sub-section (1) applies—the ownership by the taxpayer of the unit of industrial property.”;

(h) by omitting from paragraph (1L) (t) “and”; and

(j) by adding at the end of sub-section (1L) the following paragraphs:

“; (v) in a case where paragraph (v) of the definition of ‘relevant expenditure’ in sub-section (1) applies in relation to each of those amounts—those amounts were incurred in respect of the same unit of industrial property; and

(w) in a case where paragraph (w) of the definition of ‘relevant expenditure’ in sub-section (1) applies in relation to each of those amounts—those amounts were incurred in respect of the same source of assessable income or in carrying on the same business.”.

### **Definitions**

**15.** Section 110 of the Principal Act is amended by omitting the definitions of “exempt statutory fund” and “overseas policy”.

### **Repeal of section 110A**

**16.** Section 110A of the Principal Act is repealed.

### **Exemption of income attributable to superannuation policies and certain annuities**

**17.** Section 112A of the Principal Act is amended by omitting from sub-section (1) “, being a company in relation to which section 110A applies,”.

**18. (1)** Section 115 of the Principal Act is repealed and the following section is substituted:

### **Deductions in relation to calculated liabilities**

“115. (1) An amount is allowable as a deduction from the assessable income of a life assurance company of a year of income ascertained in

accordance with the formula  $\frac{AB}{100C}$ , where—

**A** is the calculated liabilities of the company as at the end of the year of income;

**B** is the value, as at the end of the year of income, of the assets included in the insurance funds of the company, being assets from which the company derives assessable income; and

**C** is the value, as at the end of the year of income, of all the assets included in the insurance funds of the company.



“(2) Where, in relation to a year of income, the assessable income of a life assurance company, by reason of the operation of section 112A, does not include a portion of the income derived during that year of income from the assets included in an Australian statutory fund of the company or in any other fund maintained by the company in respect of the life assurance business of the company, the value of the assets included in that fund, being assets from which the company derives assessable income, shall, in the calculation of the value represented by component **B** in the formula in sub-section (1) in its application in relation to the company in relation to that year of income, be deemed to be the amount that bears to the value of the assets included in that fund, being assets from which the company derives assessable income, the same proportion as the amount of the assessable income derived from assets of that fund during that year of income bears to the amount that would have been the amount of the assessable income so derived if that section did not apply in relation to the company in relation to that year of income.

“(3) Where a company is a life assurance company during part only of a year of income—

- (a) the deduction allowable under this section from the assessable income of the company of that year of income shall be such amount as bears to the amount of the deduction that, but for this sub-section, would have been allowable the same proportion as the period during which that company was a life assurance company during that year of income bears to a year; and
- (b) if the company was not a life assurance company at the end of that year of income, the last day during that year of income on which the company was a life assurance company shall, for the purposes of this section, be deemed to be, in relation to that company, the end of the year of income.”.

(2) Notwithstanding the amendment made by sub-section (1) in its application in accordance with sub-section 38 (1), the deduction allowable under section 115 of the *Income Tax Assessment Act 1936* from the assessable income of a life assurance company of the transitional year of income is an amount ascertained in accordance with the formula  $\frac{A B + C D}{E}$ , where—

- A** is the former section 115 amount in relation to the company in relation to the transitional year of income;
- B** is the number of days in the transitional year of income before 11 September 1984 during which the company was a life assurance company;
- C** is the new section 115 amount in relation to the company in relation to the transitional year of income;
- D** is the number of days in the transitional year of income after 10 September 1984 during which the company was a life assurance company; and
- E** is the number of days in the transitional year of income.

(3) In the application of sub-paragraph 116AA (1) (a) (ii) of the *Income Tax Assessment Act 1936* in relation to a deduction under section 115 of that Act that is ascertained in accordance with sub-section (2) of this section, the reference in that sub-paragraph to the end of the year of income shall, for the purposes of the calculation of the former section 115 amount, be read as a reference to 10 September 1984.

(4) In this section—

“former section 115 amount”, in relation to a company in relation to the transitional year of income, means the amount that would have been allowable as a deduction from the assessable income of the company of the transitional year of income under section 115 of the Principal Act as in force immediately before the commencement of this section if—

(a) for the purposes of the application of sections 110A and 114, paragraphs 115 (1) (a) and (4) (a) and sub-section 115 (8) (other than paragraph (a)) of the Principal Act as so in force, the transitional year of income had ended on 10 September 1984; and

(b) section 115 of the Principal Act as so in force were amended—

(i) by omitting from sub-section (5) “the period of 12 months ending 6 months after the end of the year of income” and substituting “the period of 6 months ending on 10 September 1984”; and

(ii) by omitting paragraph (8) (a);

“new section 115 amount”, in relation to a company in relation to the transitional year of income, means the amount that, but for sub-section (2) of this section, would be allowable as a deduction from the assessable income of the company of the transitional year of income under section 115 of the Principal Act as amended by sub-section (1) of this section if section 115 of the Principal Act as so amended were amended by omitting paragraph (3) (a);

“transitional year of income” means the year of income in which 11 September 1984 occurred.

#### **Repeal of sections 115A, 116A, 116B and 116C**

19. Sections 115A, 116A, 116B and 116C of the Principal Act are repealed.

#### **Definitions**

20. Section 121B of the Principal Act is amended by omitting the definitions of “investment income” and “transaction”.

#### **Repeal of section 121C**

21. Section 121C of the Principal Act is repealed.

#### **Assessment of income of superannuation funds to which section 23F applies**

22. Section 121CA of the Principal Act is amended by omitting “, or, but for section 121C, would be,”.

**Repeal of section 121D**

23. Section 121D of the Principal Act is repealed.

**Assessment of income of other superannuation funds**

24. Section 121DA of the Principal Act is amended by omitting “, 121D”.

**Assessment of income of certain superannuation funds**

25. Section 121DAB of the Principal Act is amended by omitting from paragraph (b) “, 121CB or 121D” and substituting “or 121CB”.

**Repeal of section 121DE**

26. Section 121DE of the Principal Act is repealed.

**Diverted income and diverted trust income**

27. Section 121G of the Principal Act is amended—

- (a) by adding at the end of paragraphs (4) (c), (5) (c) and (6) (c) “and”; and
- (b) by omitting paragraphs (4) (d), (5) (d) and (6) (d).

**Rebates for dependants**

28. Section 159J of the Principal Act is amended—

- (a) by omitting from sub-section (5D) “any part of the year of income” and substituting “the whole or that part of the year of income, as the case may be”; and
- (b) by inserting “family income supplement,” before “family allowance” in paragraph (a) and sub-paragraph (b) (i) of the definition of “separate net income” in sub-section (6).

**Life insurance premiums, &c.**

29. Section 159R of the Principal Act is amended—

- (a) by omitting from paragraph (8) (a) “section 121C and”; and
- (b) by omitting all the words after “paragraph 23 (jaa)” from sub-paragraph (b) (i) of the definition of “policy of life insurance” in sub-section (9) and substituting “or (ja); or”.

30. After section 160ACC of the Principal Act the following section is inserted:

**Rebate in respect of certain Territory income**

“160ACD. (1) Where the amount of tax that would, but for this section and Part VIIB, be payable by a taxpayer (not being a company other than a company in the capacity of trustee) in respect of income of a transitional year of income exceeds the amount of tax that would be so payable by the taxpayer in respect of income of that year of income if section 24BA had not been enacted and Part I of Schedule 2 did not include a reference to the Territory of Christmas Island, the taxpayer is entitled, in the taxpayer’s assessment in

respect of income of that year of income, to a rebate of tax of an amount equal to—

- (a) in the case of the year of income commencing on 1 July 1985—75% of the amount of the excess;
- (b) in the case of the year of income commencing on 1 July 1986—50% of the amount of the excess; and
- (c) in the case of the year of income commencing on 1 July 1987—25% of the amount of the excess.

“(2) This section does not apply to an assessment under sub-section 98 (3) or (4).

“(3) In this section, ‘transitional year of income’ means the year of income commencing on 1 July 1985, 1 July 1986 or 1 July 1987.”.

#### **Remission of certain amounts**

**31.** Section 221N of the Principal Act is amended by adding at the end the following sub-section:

“(3) Where the Commissioner makes a decision to remit part only of an amount payable as mentioned in sub-section (2), or not to remit any part of such an amount, the Commissioner shall give notice in writing of the decision to the person by whom the amount is, or but for the remission would be, payable.”.

**32.** After section 221TA of the Principal Act the following section is inserted:

#### **Review of decisions**

“221U. (1) Where a person who has been notified of a decision of the Commissioner made under sub-section 221N (2) (other than in relation to an amount payable under sub-section 221EAA (2)) is dissatisfied with the decision, the person may, within 60 days after service on the person of notice of the decision of the Commissioner, post to, or lodge with, the Commissioner an objection in writing against the decision stating fully and in detail the grounds on which the person relies.

“(2) The provisions of Division 2 of Part V (other than section 185) apply in relation to an objection made under sub-section (1) in like manner as those provisions apply in relation to an objection against an assessment.”.

#### **Notification and review of decisions**

**33.** Section 221YHT of the Principal Act is amended by omitting from sub-section (2) “section 221YHL (other than sub-section (1))” and substituting “sub-section 221YHL(2) (other than in relation to an amount payable under sub-section 221YHH (2))”.

### **Medicare levy**

**34.** Section 251S of the Principal Act is amended by adding at the end the following sub-section:

“(3) In determining for the purposes of paragraph (1) (a) or (b) whether, in relation to the year of income commencing on 1 July 1985 or any subsequent year of income, a person was a resident of Australia otherwise than by virtue of sub-section 7A (2), that sub-section shall be applied as if the reference in that sub-section to the Territory of Christmas Island were omitted.”.

### **Prescribed persons**

**35.** Section 251U of the Principal Act is amended by inserting after sub-section (1) the following sub-section:

“(1A) In determining for the purposes of paragraph (1) (d) whether, in relation to the year of income commencing on 1 July 1985 or any subsequent year of income, a person was a resident solely by virtue of sub-section 7A (2), that sub-section shall be applied as if the reference in that sub-section to the Territory of Christmas Island were omitted.”.

### **Schedule 2**

**36.** Schedule 2 to the Principal Act is amended by adding at the end of Part I the following paragraph:

“8. The Territory of Christmas Island.”.

### **Other amendments**

**37.** The Principal Act is further amended as set out in the Schedule.

### **Application and transitional**

**38. (1)** The amendments made by sections 7, 10, 11, 13, 15 to 27 (inclusive) and 29 apply to assessments in respect of income of the year of income in which 11 September 1984 occurred and of all subsequent years of income.

**(2)** The amendments made by sections 12 and 14 apply in relation to a loss, outgoing or expenditure incurred after 24 September 1978.

**(3)** Where—

- (a)** in the making of an assessment, a tax benefit has not been allowed to a taxpayer in respect of a loss or outgoing or expenditure to which paragraph (v) or (w) of the definition of “relevant expenditure” in sub-section 82KH (1) of the *Income Tax Assessment Act 1936* applies;
- (b)** on or before the date of commencement of this section, the taxpayer has posted to or lodged with the Commissioner an objection in writing against the assessment; and
- (c)** within 60 days after the date of commencement of this section, the taxpayer posts to or lodges with the Commissioner an application in writing to amend the objection to include in the grounds of objection

the ground that section 82KL of the *Income Tax Assessment Act 1936* does not operate to deem a tax benefit not to be allowable to the taxpayer in respect of that loss or outgoing or that expenditure, that ground of objection shall, for all purposes of the *Income Tax Assessment Act 1936*, be taken to be stated in the taxpayer's objection.

(4) The amendment made by paragraph 28 (a) applies to assessments in respect of income of the year of income that commenced on 1 July 1984 and of all subsequent years of income.

(5) The amendments made by paragraph 28 (b) apply to payments of family income supplement made on or after 1 May 1984.

(6) Notwithstanding sub-section 221U (1) of the Principal Act as amended by this Act, where a person was notified before the commencement of this Act of a decision of the Commissioner made under sub-section 221N (2) of the Principal Act (other than in relation to an amount payable under sub-section 221EAA (2) of that Act), the person may post or lodge an objection under that sub-section against the decision within 60 days after the commencement of this section.

(7) The amendment made by section 36 applies to assessments in respect of income of the year of income commencing on 1 July 1985 and of all subsequent years of income.

#### **Amendment of assessments**

39. Nothing in section 170 of the Principal Act prevents the amendment of an assessment made before the commencement of this Act for the purpose of giving effect to this Act.

### **PART III—AMENDMENTS OF THE TAXATION (INTEREST ON OVERPAYMENTS) ACT 1983**

#### **Principal Act**

40. The *Taxation (Interest on Overpayments) Act 1983*<sup>2</sup> is in this Part referred to as the Principal Act.

#### **Interpretation**

41. Section 3 of the Principal Act is amended—

- (a) by omitting “1982)” from sub-paragraph (a) (ii) of the definition of “objection” in sub-section (1) and substituting “1982”;
- (b) by omitting “1985” from sub-paragraph (a) (iii) of the definition of “objection” in sub-section (1) and substituting “1985”;
- (c) by omitting “or 220 (3) or (7)” from paragraph (b) of the definition of “objection” in sub-section (1) and substituting “220 (3), 220 (7), 221U (1) or 221YHT (2)”;
- (d) by inserting after paragraph (b) of the definition of “relevant tax” in sub-section (1) the following paragraphs:

- “(ba) an amount payable to the Commissioner under paragraph 221EAA (1) (a), sub-sub-paragraph 221F (12) (b) (ii) (A) or sub-paragraph 221G (4A) (d) (i) of the *Income Tax Assessment Act 1936*;
- (bb) an amount payable to the Commissioner under paragraph 221YHH (1) (a), sub-sub-paragraph 221YHJ (1) (b) (ii) (A) or sub-section 221YHK (1) of the *Income Tax Assessment Act 1936*.”.

**Amount of interest**

**42.** Section 10 of the Principal Act is amended—

- (a) by omitting “or” (last occurring) from sub-sub-paragraph (1) (a) (iii) (A); and
- (b) by omitting sub-sub-paragraph (1) (a) (iii) (B) and substituting the following sub-sub-paragraphs:
  - “(B) the relevant tax is relevant tax of a kind referred to in paragraph (ba) of the definition of ‘relevant tax’ in sub-section 3 (1)—14 December 1984;
  - (C) the relevant tax is relevant tax of a kind referred to in paragraph (bb) of the definition of ‘relevant tax’ in sub-section 3 (1)—1 September 1983; or
  - (D) none of sub-sub-paragraphs (A), (B) and (C) is applicable in relation to the relevant tax—20 December 1984.”.

**Application**

**43.** In the case of amounts of relevant tax to which paragraph (ba) or paragraph (bb) of the definition of “relevant tax” in sub-section 3 (1) of the Principal Act as amended by this Part applies, that Act as so amended applies to amounts paid to the Commissioner on or after 14 December 1984, or on or after 1 September 1983, respectively.

**SCHEDULE**

Section 37

**MINOR AMENDMENTS OF THE INCOME TAX ASSESSMENT ACT 1936**

**Sub-section 16 (5BA)—**

Omit “and Technology”.

**Sub-section 16 (5C)—**

Omit “and Technology”.

**Sub-section 23AD (1) (paragraph (b) of the definition of “excepted payment”)—**

Omit “, Part IVAAA, Part IVAA (to the extent to which that Part applies in relation to a pension under Part IV or a benefit under Part IVAAA) or sub-section 135T (6) or (7)”, substitute “or Part IVAAA”.

**Sub-section 23AD (1) (paragraph (a) of the definition of “excepted pension”)—**

Omit “, Part IVAA (to the extent to which that Part applies in relation to a pension under Part III)”.

**Sub-section 26AG (10)—**

Re-letter paragraphs (c) (second occurring), (d), (e) and (f) as paragraphs (d), (e), (f) and (g) respectively.

**Sub-paragraph 78 (1) (a) (iv)—**

Omit “and Youth Affairs”.

**Paragraph 78 (5) (a)—**

Omit “and Youth Affairs”.

**Paragraph 78 (5) (b)—**

Omit “and Youth Affairs”.

**Sub-section 78 (6DA)—**

Omit “Home Affairs and Environment”, substitute “Arts, Heritage and Environment”.

**Sub-section 78 (6DB)—**

Omit “Home Affairs and Environment”, substitute “Arts, Heritage and Environment”.

**Sub-section 124K (1) (definition of “Australian film”)—**

Omit “Home Affairs and Environment”, substitute “Arts, Heritage and Environment”.

**Sub-section 124K (1A)—**

Omit “Home Affairs and Environment”, substitute “Arts, Heritage and Environment”.

**Sub-section 124ZAA (1) (definition of “Minister”)—**

Omit “Home Affairs and Environment”, substitute “Arts, Heritage and Environment”.

**Section 179—**

Repeal the section.



**NOTES**

1. No. 27, 1936, as amended. For previous amendments, see No. 88, 1936; No. 5, 1937; No. 46, 1938; No. 30, 1939; Nos. 17 and 65, 1940; Nos. 58 and 69, 1941; Nos. 22 and 50, 1942; No. 10, 1943; Nos. 3 and 28, 1944; Nos. 4 and 37, 1945; No. 6, 1946; Nos. 11 and 63, 1947; No. 44, 1948; No. 66, 1949; No. 48, 1950; No. 44, 1951; Nos. 4, 28 and 90, 1952; Nos. 1, 28, 45 and 81, 1953; No. 43, 1954; Nos. 18 and 62, 1955; Nos. 25, 30 and 101, 1956; Nos. 39 and 65, 1957; No. 55, 1958; Nos. 12, 70 and 85, 1959; Nos. 17, 18, 58 and 108, 1960; Nos. 17, 27 and 94, 1961; Nos. 39 and 98, 1962; Nos. 34 and 69, 1963; Nos. 46, 68, 110 and 115, 1964; Nos. 33, 103 and 143, 1965; Nos. 50 and 83, 1966; Nos. 19, 38, 76 and 85, 1967; Nos. 4, 60, 70, 87 and 148, 1968; Nos. 18, 93 and 101, 1969; No. 87, 1970; Nos. 6, 54 and 93, 1971; Nos. 5, 46, 47, 65 and 85, 1972; Nos. 51, 52, 53, 164 and 165, 1973; No. 216, 1973 (as amended by No. 20, 1974); Nos. 26 and 126, 1974; Nos. 80 and 117, 1975; Nos. 50, 53, 56, 98, 143, 165 and 205, 1976; Nos. 57, 126 and 127, 1977; Nos. 36, 57, 87, 90, 123, 171 and 172, 1978; Nos. 12, 19, 27, 43, 62, 146, 147 and 149, 1979; Nos. 19, 24, 57, 58, 124, 133, 134 and 159, 1980; Nos. 61, 92, 108, 109, 110, 111, 154 and 175, 1981; Nos. 29, 38, 39, 76, 80, 106 and 123, 1982; Nos. 14, 25, 39, 49, 51, 54 and 103, 1983; and Nos. 14, 47, 115, 123 and 124, 1984.
  2. No. 12, 1983, as amended. For previous amendments, see No. 123, 1984; and No. 4, 1985.
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*[Minister's second reading speech made in—  
House of Representatives on 8 May 1985  
Senate on 15 May 1985]*