



# **Income Tax Amendment Act 1987**

**No. 64 of 1987**

---

## **An Act to amend the *Income Tax Act 1986***

*[Assented to 5 June 1987]*

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 Amendment Act 1987*.
- (2) The *Income Tax Act 1986*<sup>1</sup> is in this Act referred to as the Principal Act.

### **Commencement**

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

### **Provisional tax**

3. Section 8 of the Principal Act is amended by adding at the end “and of the next succeeding year of income”.

---

### **NOTE**

1. No. 108, 1986.

***Income Tax Amendment    No. 64, 1987***

***[Minister's second reading speech made in—  
House of Representatives on 28 November 1986  
Senate on 19 February 1987]***