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**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*1is 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.

[*Minister’s second reading speech made in—*

*House of Representatives on 28 November 1986*

*Senate on 19 February 1987*]