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**Income Tax Amendment Act (No. 2) 1989**

**No. 142 of 1989**

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

[*Assented to 23 November 1989*]

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

**Short title etc.**

**1.** **(1)** This Act may be cited as the *Income Tax Amendment Act (No. 2) 1989.*

**(2)** In this Act, **“Principal Act”** means the *Income Tax Act 1986*1*.*

**Commencement**

**2.** This Act commences on the day on which it receives the Royal Assent.

**Levy of tax**

**3.** Section 7 of the Principal Act is amended by omitting from paragraph (a) “1988” and substituting “1989”.

**NOTE**

1. No. 108, 1986, as amended. For previous amendments, see No. 109, 1987; Nos. 11 and 92, 1988; and No. 100, 1989.

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

*House of Representatives on 6 September 1989*

*Senate on 26 October 1989*]