



Infrastructure Certificate Cancellation Tax Act 1994

No. 160, 1994

**An Act to impose a tax in respect of the cancellation
of infrastructure borrowing certificates**

Contents

1 Short title.....	1
2 Commencement.....	2
3 Imposition of tax	2
4 Amount of tax.....	2



Infrastructure Certificate Cancellation Tax Act 1994

No. 160, 1994

An Act to impose a tax in respect of the cancellation of infrastructure borrowing certificates

[Assented to 16 December 1994]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Infrastructure Certificate
Cancellation Tax Act 1994*.

2 Commencement

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

3 Imposition of tax

Tax is imposed on an infrastructure certificate cancellation amount within the meaning of section 159GZZZZH of the *Income Tax Assessment Act 1936*.

4 Amount of tax

The amount of the tax imposed by this Act is equal to the infrastructure certificate cancellation amount.