

Infrastructure Certificate Cancellation Tax Act 1994

No. 160, 1994

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

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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.