

**Income Tax (Deficit Deferral) Amendment Act 1995**

**No. 173 of 1995**

**CONTENTS**

Section

1. Short title

2. Commencement

3. Schedule

SCHEDULE

AMENDMENT OF THE INCOME TAX (DEFICIT DEFERRAL) ACT 1994

**Income Tax (Deficit Deferral) Amendment Act 1995**

No. 173 of 1995

An Act to amend the ***Income Tax (Deficit Deferral) Act 1994***

[Assented to 16 December 1995]

The Parliament of Australia enacts:

Short title

**1.** This Act may be cited as the *Income Tax (Deficit Deferral) Amendment Act 1995.*

Commencement

**2.** This Act is taken to have commenced immediately after the commencement of item 94 of Schedule 2 to the Taxation Laws Amendment Act (No. 4) 1995.

Schedule

**3.** The Act specified in the Schedule to this Act is amended in accordance with the applicable item in the Schedule.

—————

**SCHEDULE** Section 3

AMENDMENT OF THE *INCOME TAX (DEFICIT DEFERRAL)* ACT 1994

1. Section 3:

Omit “section 160AQJA or 160AQJB”, substitute “section 160AQJA, 160AQJB or 160AQJC”.

[Minister's second reading speech made in—

House of Representatives on 24 October 1995

Senate on 13 November 1995]