



Income Tax Assessment Amendment Act 1996

No. 17, 1996

**An Act to amend the *Income Tax Assessment Act
1936*, and for related purposes**

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An Act to amend the *Income Tax Assessment Act 1936*, and for related purposes

[Assented to 27 June 1996]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Income Tax Assessment Amendment Act 1996*.

2 Commencement

- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (2) Schedule 1 commences, or is taken to have commenced, on 1 July 1996.
- (3) Schedule 2 commences on 1 July 1997.

3 Schedule(s)

Subject to section 2, each Act that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments commencing on 1 July 1996

Income Tax Assessment Act 1936

1 Subsection 251R(6A)

Omit “251U(1)(a), (b)”, substitute “251U(1)(b)”.

2 After subsection 251R(6A)

Insert:

- (6AA) The reference in subsection (6A) to a person taken to have been a prescribed person includes a reference to:
- (a) a person to whom section 8A of the *Medicare Levy Act 1986* applies; and
 - (b) a person who would, apart from subsections 8A(4) and (5) of that Act, have been a person to whom section 8A of that Act applies.

3 Paragraph 251U(1)(a)

Repeal the paragraph.

4 Subsection 251U(2)

Omit all the words after “during that period” (first occurring), substitute:

- has been or is to be taken to have been, or but for this subsection would have been or would be taken to have been:
- (a) a prescribed person; or
 - (b) a person to whom section 8A of the *Medicare Levy Act 1986* applies; or
 - (c) a person who would, apart from subsections 8A(4) and (5) of that Act, be a person to whom section 8A of that Act applies; for the purposes of this Part and of any Act imposing levy, during that period.

5 Paragraph 251U(3)(b)

Omit “(1)(a), (b)”, substitute “(1)(b)”.

6 Application

The amendments made by this Schedule apply to assessments in respect of income for the 1996-97 year of income.

Schedule 2—Amendments commencing on 1 July 1997

Income Tax Assessment Act 1936

1 Subsection 251R(6A)

Omit “251U(1)(b)”, substitute “251U(1)(a), (b)”.

2 Subsection 251R(6AA)

Repeal the subsection.

3 Before paragraph 251U(1)(b)

Insert:

- (a) the person was entitled to free medical treatment during the whole of that period in respect of every incapacity, disease or disabling condition because the person was a member of the Defence Force or was a relative of, or was otherwise associated with, a member of the Defence Force;

4 Subsection 251U(2)

Omit all the words after “during that period” (first occurring), substitute “is to be taken, or but for this subsection would be taken, to have been a prescribed person, for the purposes of this Part and of any Act imposing levy, during that period”.

5 Paragraph 251U(3)(b)

Omit “(1)(b)”, substitute “(1)(a), (b)”.

6 Application

The amendments made by this Schedule apply to assessments in respect of income for the 1997-98 year of income and all later years of income.

*[Minister’s second reading speech made in—
House of Representatives on 29 May 1996
Senate on 18 June 1996]*