



Commonwealth Places Windfall Tax (Imposition) Act 1998

No. 26, 1998



Commonwealth Places Windfall Tax (Imposition) Act 1998

No. 26, 1998

**An Act to impose Commonwealth places windfall
tax, and for related purposes**

Contents

1	Short title.....	1
2	Commencement.....	1
3	This Act binds the Crown.....	2
4	Imposition of Commonwealth places windfall tax	2



Commonwealth Places Windfall Tax (Imposition) Act 1998

No. 26, 1998

An Act to impose Commonwealth places windfall tax, and for related purposes

[Assented to 17 April 1998]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Commonwealth Places Windfall Tax (Imposition) Act 1998*.

2 Commencement

This Act is taken to have commenced at the same time as the *Commonwealth Places Windfall Tax (Collection) Act 1998*.

Section 3

3 This Act binds the Crown

This Act binds the Crown in each of its capacities.

4 Imposition of Commonwealth places windfall tax

- (1) Commonwealth places windfall tax is hereby imposed at the rate of 100%.
- (2) In this section:

Commonwealth places windfall tax means the tax that is payable under the *Commonwealth Places Windfall Tax (Collection) Act 1998*.

*[Minister's second reading speech made in—
House of Representatives on 5 March 1998
Senate on 23 March 1998]*

(13/98)