



Local Government (Personal Income Tax Sharing) Amendment Act 1984

No. 71 of 1984

An Act to amend the *Local Government (Personal Income Tax Sharing) Act 1976*

[Assented to 25 June 1984]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title, &c.

1. (1) This Act may be cited as the *Local Government (Personal Income Tax Sharing) Amendment Act 1984*.

(2) The *Local Government (Personal Income Tax Sharing) Act 1976*¹ is in this Act referred to as the Principal Act.

Commencement

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Interpretation

3. (1) Section 3 of the Principal Act is amended—

- (a) by omitting “and Division 3” from paragraph (a) of the definition of “gross personal income tax collections” and substituting “, Division 3 and, on account of a possible liability for personal income tax, Division 3A”;

*Local Government (Personal Income Tax Sharing)
Amendment No. 71, 1984*

- (b) by omitting “or 3” from paragraph (b) of the definition of “gross personal income tax collections” and substituting “, 3 or 3A”;
 - (c) by omitting “less refunds of personal income tax made during the year” from the definition of “net personal income tax collections” and substituting “less the sum of—
 - (a) the amounts of refunds of personal income tax made during the year; and
 - (b) the amounts of interest paid by the Commissioner in the year upon any amounts of refunds referred to in paragraph (a);”;
 - (d) by inserting “otherwise than by reason of sub-section 98 (3) of the Income Tax Assessment Act” after “trustee” in the definition of “personal income tax”;
 - (e) by omitting “or 3” from paragraph (a) of the definition of “refund of personal income tax” and substituting “, 3 or, on account of personal income tax, 3A”; and
 - (f) by omitting “either of those” from paragraph (b) of the definition of “refund of personal income tax”.
- (2) The amendments of section 3 of the Principal Act made by sub-section (1) apply in relation to the year that commenced on 1 July 1983 and subsequent years.

NOTE

1. No. 123, 1976, as amended. For previous amendments, see No. 93, 1977; No. 127, 1979; No. 25, 1980; No. 100, 1981; and No. 51, 1983.