

INCOME TAX ASSESSMENT (NO. 2).

No. 32 of 1921.

An Act to amend the *Income Tax Assessment Act*
1918.

[Assented to 17th December, 1921.]

BE it enacted by the King's Most Excellent Majesty, the Senate,
and the House of Representatives of the Commonwealth of
Australia, as follows:—

1. This Act may be cited as the *Income Tax Assessment Act* short title.
1921 (No. 2).

2. This Act shall be deemed to have commenced upon the date Commencement.
of the commencement of section forty-eight of the *Income Tax*
Assessment Act 1918.

3. Section forty-eight of the *Income Tax Assessment Act* 1918 Amendment of
is amended— section 48.

- (a) by inserting in sub-section (1.) thereof, after the words
“section five,” the words “section seven,”; and
 - (b) by omitting from sub-section (3.) thereof the words “section
seven.”
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