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:—

**Short title.**

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

**Commencement.**

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

**Amendment of section 48.**

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

(*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.”.