INCOME TAX ASSESSMENT (No. 2).

**No. 51 of 1934.**

An Act to amend section nine of the *Income Tax Assessment Act* 1933.

[Assented to 14th December, 1934.]

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* (*No*. 2) 1934.

**Application of Act.**

**2.**—(1.) Section nine of the *Income Tax Assessment Act* 1933 is amended by adding at the end of sub-section (1.) the following proviso :—

“Provided that the amendment effected by section five of this Act shall apply only in respect of calculations of the further tax mentioned in that section”.

(2.) This section shall be deemed to have commenced on the date of commencement of the *Income Tax Assessment Act* 1933.