

INCOME TAX (WAR-TIME ARRANGEMENTS).

No. 3 of 1946.

An Act to amend the *Income Tax (War-time Arrangements) Act 1942-1944*.

[Assented to 13th April, 1946.]

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 and citation.

1.—(1.) This Act may be cited as the *Income Tax (War-time Arrangements) Act 1946*.

(2.) The *Income Tax (War-time Arrangements) Act 1942-1944** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Income Tax (War-time Arrangements) Act 1942-1946*.

Commencement.

2.—(1.) This Act, except this section and sections one and four, shall come into operation on the first day of July, One thousand nine hundred and forty-six.

(2.) This section, and sections one and four of this Act, shall come into operation on the day on which this Act receives the Royal Assent.

Transfer of officers to Commonwealth.
Re-transfer of officers to State.

3. Section four of the Principal Act is repealed.

4. Section five of the Principal Act is amended by omitting sub-section (1.) and inserting in its stead the following sub-section:—

“(1.) Where any transferred officer who is employed as such by the Commonwealth at the commencement of this sub-section gives to the Treasurer of the State from the service of which he was so transferred notice in writing, before the thirtieth day of June, One thousand nine hundred and forty-six, that he desires to be reinstated in that service, the officer shall, by force of this section, be re-transferred, as from the thirtieth day of June, One thousand nine hundred and forty-six, to the State service.”

* Act No. 21, 1942, as amended by No. 34, 1943; and No. 32, 1944.

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5. Sections six, seven and seven A of the Principal Act are repealed.

Repeal of
certain sections.

6.—(1.) Sections eight and nine of the Principal Act are repealed.

Repeal of
sections 8 and 9

(2.) Notwithstanding the repeal effected by this section, the Commonwealth shall be liable to make any payments which it would have become liable to make under the repealed sections if this Act had not been passed.

7. Section ten of the Principal Act is repealed.

Officers' rights
under State
during period
of transfer.