

INCOME TAX (INTERNATIONAL AGREEMENTS).

No. 71 of 1963.

An Act to amend the *Income Tax (International Agreements) Act 1953-1960*.

[Assented to 31st October, 1963.]

BE it enacted by the Queen'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 (International Agreements) Act 1963*.

(2.) The *Income Tax (International Agreements) Act 1953-1960*,* as amended by this Act, may be cited as the *Income Tax (International Agreements) Act 1953-1963*.

Commencement.

2. This Act shall be deemed to have come into operation on the ninth day of May, One thousand nine hundred and sixty-three.

3. After section nineteen of the *Income Tax (International Agreements) Act 1953-1960* the following section is inserted:—

Certain foreign contractors deemed not to be trading through permanent establishments in Australia.

“ 19A.—(1.) Where a foreign contractor who is a United States resident carries on business in Australia solely for prescribed purposes, he shall, for the purposes of Article VII. of the United States convention, be deemed not to be engaged in trade or business in Australia through a permanent establishment in Australia.

“ (2.) For the purposes of this section, a foreign contractor who is carrying on business in Australia solely for prescribed purposes does not cease to be carrying on business in Australia solely for those purposes by reason of anything undertaken or done by him in connexion with a project in Australia or in a Territory of the Commonwealth of the Government of the United States of America, other than the North West Cape naval communication station, agreed upon between the Government of the Commonwealth and the Government of the United States of America.

* Act No. 82, 1953, as amended by No. 25, 1958; No. 88, 1959; and Nos. 19 and 29, 1960.

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“(3.) In this section—

- (a) the expressions ‘foreign contractor’, ‘prescribed purposes’ and ‘the North West Cape naval communication station’ have the same respective meanings as in section twenty-three AA of the Assessment Act; and
- (b) the expressions ‘Australia’ and ‘United States resident’ have the same respective meanings as in the United States convention.”.