



New Business Tax System (Alienated Personal Services Income) Tax Imposition Act (No. 1) 2000

No. 87, 2000



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**An Act to implement the New Business Tax System
by imposing tax on certain alienated personal
services income, and for related purposes**

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An Act to implement the New Business Tax System by imposing tax on certain alienated personal services income, and for related purposes

[Assented to 30 June 2000]

The Parliament of Australia enacts:

1 Short title

*This Act may be cited as the **New Business Tax System (Alienated Personal Services Income) Tax Imposition Act (No.1) 2000.***

Section 2

2 Commencement

This Act commences on the day on which it receives the Royal Assent.

3 Imposition

Tax is imposed by this Act to the extent that income tax payable by a person is increased as a result of an amount being included in the person's assessable income under section 86-15 of the *Income Tax Assessment Act 1997*.

*[Minister's second reading speech made in—
House of Representatives on 13 April 2000
Senate on 5 June 2000]*

(65/00)
