

States (Personal Income Tax Sharing) Amendment Act 1980

No. 26 of 1980

An Act to amend the *States (Personal Income Tax Sharing) Act 1976*

[Assented to 8 May 1980]

BE IT ENACTED by the Queen, and the Senate and the House of Representatives of the Commonwealth of Australia, as follows:

Short title, &c.

1. (1) This Act may be cited as the *States (Personal Income Tax Sharing) Amendment Act 1980*.

(2) The *States (Personal Income Tax Sharing) Act 1976*¹ is in this Act referred to as the Principal Act.

Commencement

2. (1) Subject to sub-section (2), this Act shall come into operation on the day on which it receives the Royal Assent.

(2) Section 3 shall be deemed to have come into operation on 1 July 1979.

Interpretation

3. Section 4 of the Principal Act is amended by inserting in the definition of “withholding tax” in sub-section (1) “or 128V” after “128B”.

Minimum entitlement of States

4. Section 8 of the Principal Act is amended—

(a) by inserting in sub-section (2), before the definition of “minimum entitlement”, the following definition:

“‘index number’, in relation to a State in respect of a quarter, means the All Groups Consumer Price Index number published by the Australian Statistician in respect of the capital city of the State in respect of that quarter;”;

(b) by omitting from paragraph (b) of the definition of “minimum entitlement” in sub-section (2) “and” (last occurring);

- (c) by inserting after paragraph (b) of the definition of “minimum entitlement” in sub-section (2) the following paragraph:

“(ba) in respect of the year commencing on 1 July 1980—

(i) the total amount to which the State is entitled in respect of the year that commenced on 1 July 1979 under section 7 of this Act and sub-section (1) of this section; or

(ii) an amount that bears to that amount the same proportion as the sum of—

(A) The index number for the State in respect of the March quarter in the year 1981; and

(B) the index numbers for the State in respect of the three quarters that immediately preceded that quarter,

bears to the sum of—

(C) the index number for the State in respect of the March quarter in the year 1980; and

(D) the index numbers for the State in respect of the three quarters that immediately preceded that quarter,

whichever is the greater; and”;

- (d) by omitting from paragraph (c) of the definition of “minimum entitlement” in sub-section (2) “1979” and substituting “1980”; and

- (e) by inserting after sub-section (2) the following sub-sections:

“(2A) Subject to sub-section (2B), if at any time, whether before or after the commencement of this sub-section, the Australian Statistician has published or publishes an index number for a State in respect of a quarter in substitution for an index number for the State previously published by him in respect of that quarter, the publication of the later index number shall be disregarded for the purposes of this section.

“(2B) If at any time, whether before or after the commencement of this sub-section, the Australian Statistician has changed or changes the reference base for the Consumer Price Index, then, for the purposes of the application of this section after the change took place or takes place, regard shall be had only to index numbers published in terms of the new reference base.”

NOTE

1. No. 122, 1976, as amended. For previous amendments, see Nos. 85 and 87, 1978.