



# **Taxation (Unpaid Company Tax—Vendors) Act 1982**

**No. 120 of 1982**

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## **An Act to impose a tax in respect of certain unpaid company tax**

*[Assented to 13 December 1982]*

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

### **Short title**

1. This Act may be cited as the *Taxation (Unpaid Company Tax—Vendors) Act 1982*.

### **Commencement**

2. This Act shall come into operation on the day on which the *Taxation (Unpaid Company Tax) Assessment Act 1982* comes into operation.

### **Incorporation**

3. The *Taxation (Unpaid Company Tax) Assessment Act 1982* is incorporated and shall be read as one with this Act.

### **Imposition of tax**

4. Where at any time a vendors taxable amount exists under the *Taxation (Unpaid Company Tax) Assessment Act 1982*, tax is imposed, and shall be levied and paid, on that vendors taxable amount.

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**Amount of tax**

5. The amount of the tax imposed by this Act in respect of a vendors taxable amount is an amount equal to the vendors taxable amount.