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**Local Government (Personal Income Tax Sharing) Amendment Act 1984**

**No. 71 of 1984**

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

[*Assented to 25 June 1984*]

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 *Local Government* (*Personal Income Tax Sharing*) *Amendment Act 1984.*

**(2)** The *Local Government* (*Personal Income Tax Sharing*) *Act 1976*lis in this Act referred to as the Principal Act.

**Commencement**

**2.** This Act shall come into operation on the day on which it receives the Royal Assent.

**Interpretation**

**3.** **(1)** Section 3 of the Principal Act is amended—

(a) by omitting “and Division 3” from paragraph (a) of the definition of “gross personal income tax collections” and substituting “, Division 3 and, on account of a possible liability for personal income tax, Division 3a”;

(b) by omitting “or 3” from paragraph (b) of the definition of “gross personal income tax collections” and substituting “, 3 or 3a”;

(c) by omitting “less refunds of personal income tax made during the year” from the definition of “net personal income tax collections” and substituting “less the sum of—

(a) the amounts of refunds of personal income tax made during the year; and

(b) the amounts of interest paid by the Commissioner in the year upon any amounts of refunds referred to in paragraph (a);”;

(d) by inserting “otherwise than by reason of sub-section 98 (3) of the Income Tax Assessment Act” after “trustee” in the definition of “personal income tax”;

(e) by omitting “or 3” from paragraph (a) of the definition of “refund of personal income tax” and substituting “, 3 or, on account of personal income tax, 3a”; and

(f) by omitting “either of those” from paragraph (b) of the definition of “refund of personal income tax”.

**(2)** The amendments of section 3 of the Principal Act made by sub-section (1) apply in relation to the year that commenced on 1 July 1983 and subsequent years.

**NOTE**

1. No. 123, 1976, as amended. For previous amendments, see No. 93, 1977; No. 127, 1979; No. 25, 1980; No. 100, 1981; and No. 51, 1983.