



Income Tax (Arrangements with the States) Repeal Act 1989

No. 73 of 1989

An Act to repeal the *Income Tax (Arrangements with the States) Act 1978*, and for related purposes

[Assented to 21 June 1989]

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 *Income Tax (Arrangements with the States) Repeal Act 1989*.

Commencement

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

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Repeal

3. (1) The *Income Tax (Arrangements with the States) Act 1978* is repealed.

(2) The repeal of the *Income Tax (Arrangements with the States) Act 1978* does not affect the operation of the amendments made by Parts III and IV of that Act.

Consequential amendment of the *Income Tax Assessment Act 1936*

4. The *Income Tax Assessment Act 1936* is amended as set out in the Schedule.

SCHEDULE

Section 4

**AMENDMENTS OF THE INCOME TAX ASSESSMENT ACT 1936
CONSEQUENTIAL ON THE REPEAL OF THE INCOME TAX
(ARRANGEMENTS WITH THE STATES) ACT 1978**

Subsection 6 (1) (definition of “State income tax law”):

Omit the definition.

Subsection 16 (3):

Omit all the words after “relating to Income Tax”.

Paragraph 16 (4) (a):

Omit “, under the *Income Tax (Arrangements with the States) Act 1978*, under any State income tax law or under provisions of the law of a State referred to in section 15 of the *Income Tax (Arrangements with the States) Act 1978*”.

Paragraph 16 (4) (b):

Omit “or under any State income tax law”.

Subsection 82KH (1C):

Omit the subsection, substitute the following subsection:

“(1C) A reference in subsection (1B) to income tax does not include a reference to any additional tax payable under section 104.”.

Subsection 160AI (5):

Omit the subsection.

Subsection 160AK (2):

Omit all the words after “foreign tax”.

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SCHEDULE—continued

Subsection 160AK (3):

Omit all the words after “foreign tax”.

Subsection 160AN (2):

Omit all the words after “administration”.

Subsection 160AO (3):

Omit the subsection.

Section 160AP:

Repeal the section.

Subsection 161 (1):

Omit “, and also setting forth such information (if any), being information that it is necessary for the Commissioner to obtain for the purposes of the administration or operation of a State income tax law, as is prescribed”.

Section 163:

Omit “or of any State income tax law”.

Subsection 174 (2):

Omit the subsection.

Section 203:

Repeal the section.

Section 204A:

Repeal the section.

Section 208A:

Repeal the section.

Subsection 208B (1):

Omit “or 208A”.

Paragraph 216 (1) (b):

Omit all the words after “an accurate assessment”.

Paragraph 216 (1) (d):

Omit “(including tax under a State income tax law)”.

Subsection 221A (1) (definition of “State income tax law”):

Omit the definition.

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SCHEDULE—continued

Subsection 221A (1) (definition of “tax payable by the employee”):

(a) Omit “(including tax under a State income tax law)”.

(b) Omit “(including an assessment under a State income tax law)”
(wherever occurring).

Subsection 221A (1) (definition of “tax stamps certificate”):

Omit “(including deductions made under a State income tax law and deductions made under section 78 of the *Income Tax (Arrangements with the States) Act 1978*)”.

Subsection 221C (1AA):

Omit the subsection.

Subsection 221C (1A):

Omit “or (1AA)”.

Section 221EA:

Repeal the section.

Section 221EB:

Repeal the section.

Subsections 221F (5), (5A), (5B) and (5D):

Omit “(including deductions under a State income tax law or under section 78 of the *Income Tax (Arrangements with the States) Act 1978*)”
(wherever occurring).

Subsection 221F (9):

Omit “(including tax under a State income tax law)”.

Subsection 221G (7):

Omit the subsection.

Subsections 221H (8) and (9):

Omit the subsections.

Paragraphs 221K (2) (a) and (b):

Omit “(including tax payable under a State income tax law)”.

Subsection 221K (2A):

Omit the subsection.

Subsection 221P (1):

Omit “, for the purposes of the corresponding provisions of a State income tax law or for the purposes of section 78 of the *Income Tax (Arrangements with the States) Act 1978*”.

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SCHEDULE—continued

Subsection 221Q (3):

Omit the subsection.

Subsection 221R (3):

Omit the subsection.

Subsection 221S (5):

Omit the subsection.

Section 221TA:

Repeal the section.

Paragraphs 221V (a) and (c):

Omit “(including a deduction under a State income tax law or under section 78 of the *Income Tax (Arrangements with the States) Act 1978*)”.

Subsection 221YA (1) (definition of “State income tax law”):

Omit the definition.

Subsection 221YA (6):

Omit the subsection.

Subsection 221YC (1A):

Omit “, as reduced by such amount (if any) as is prescribed under section 221YDBA,”.

Subsection 221YC (2):

Omit “(before any reduction is made in that provisional tax under section 221YDBA)”.

Subsection 221YD (3):

Omit the subsection.

Paragraph 221YDA (1) (e):

Omit all the words after “221C”, substitute “and 221D; and”.

Subsection 221YDA (1A):

Omit the subsection.

Subsection 221YDA (2):

Omit “and any statement required to be furnished by the taxpayer to the Commissioner under subsection (1A)”.

Subsection 221YDA (3):

Omit “or a tax of a similar nature to provisional tax is payable in accordance with the corresponding provision of a State income tax law, that provisional tax or tax of a similar nature to”, substitute “that”.

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SCHEDULE—continued

Subsection 221YDA (7):

Omit the subsection.

Paragraph 221YDB (1A) (a):

Omit the paragraph.

Subparagraph 221YDB (1A) (b) (i):

Omit “, a State income tax law or section 78 of the *Income Tax (Arrangements with the States) Act 1978*”.

Subsection 221YDB (2):

Omit “or under a corresponding provision of a State income tax law”.

Section 221YDBA:

Repeal the section.

Subsection 221YE (2):

Omit the subsection.

Subsections 221YG (1A) and (3):

Omit the subsections.

Subsection 265A (5):

Omit “, in pursuance of corresponding provisions of a State income tax law, in pursuance of provisions of the law of a State referred to in section 15 of the *Income Tax (Arrangements with the States) Act 1978* or in pursuance of section 78 of that Act”.

Subsections 265A (6) and (7):

Omit the subsections.

[*Minister's second reading speech made in—
House of Representatives on 11 May 1989
Senate on 25 May 1989*]