****

**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.

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**3.** **(1)** The *Income Tax (Arrangements with the States) Act 1978* is repealed.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

**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.

**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*”*.*

**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”.

**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*]