



Income Tax (Deficit Deferral) Amendment Act 1995

No. 173 of 1995

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SCHEDULE

AMENDMENT OF THE *INCOME TAX (DEFICIT DEFERRAL) ACT 1994*



Income Tax (Deficit Deferral) Amendment Act 1995

No. 173 of 1995

An Act to amend the *Income Tax (Deficit Deferral) Act 1994*

[Assented to 16 December 1995]

The Parliament of Australia enacts:

Short title

1. This Act may be cited as the *Income Tax (Deficit Deferral) Amendment Act 1995*.

Commencement

2. This Act is taken to have commenced immediately after the commencement of item 94 of Schedule 2 to the *Taxation Laws Amendment Act (No. 4) 1995*.

Income Tax (Deficit Deferral) Amendment No. 173, 1995

Schedule

3. The Act specified in the Schedule to this Act is amended in accordance with the applicable item in the Schedule.

SCHEDULE

Section 3

**AMENDMENT OF THE *INCOME TAX (DEFICIT DEFERRAL)*
*ACT 1994***

1. Section 3:

Omit “section 160AQJA or 160AQJB”, substitute “section 160AQJA, 160AQJB or 160AQJC”.

*[Minister's second reading speech made in—
House of Representatives on 24 October 1995
Senate on 13 November 1995]*