

No. ~~34~~ of 2015.

Income Tax (2016 Budget) (Amendment) Act 2015.

Certified on: **20 JAN 2016**



No. of 2015.

Income Tax (2016 Budget)(Amendment) Act 2015.

ARRANGEMENT OF SECTIONS.

1. Removal of Commission General from office (Repeal of Section 6A).
2. Commissioner of Taxation (Repeal of Section 6B).
3. Source of Income (Amendment of Section 196B).
4. Interpretation (Amendment of Section 354K).



No. of 2015.

AN ACT

entitled

Income Tax (2016 Budget)(Amendment) Act 2015.

Being an Act to amend the *Income Tax Act 1959*,

MADE by the National Parliament -

- (a) in respect of Sections 1 and 2, to be deemed to have come into operation on 18 September 2014; and
- (b) in respect of Section 3, to be deemed to have come into operation on 1 January 2014; and
- (c) in respect of Section 4, to come into operation on 1 January 2016.

1. REMOVAL OF COMMISSIONER GENERAL FROM OFFICE (REPEAL OF SECTION 6A).

Section 6A of the Principal Act is repealed.

2. COMMISSIONER OF TAXATION (REPEAL OF SECTION 6B).

Section 6B of the Principal Act is repealed.

3. SOURCE OF INCOME (AMENDMENT OF SECTION 196B).

Section 196B of the Principal Act is amended by repealing the words and figures "Section 196D(1)" and replacing them with the following word:

"Division".

4. INTERPRETATION (AMENDMENT OF SECTION 354K).

Section 354K of the Principal Act is amended in the definition of "eligible payment" by repealing Paragraph (b).

I hereby certify that the above is a fair print of the *Income Tax (2016 Budget)(Amendment) Act 2015* which has been made by the National Parliament.

Acting Clerk of the National Parliament.

20 JAN 2016

I hereby certify that the *Income Tax (2016 Budget)(Amendment) Act 2015* was made by the National Parliament on 3 November 2015.

Speaker of the National Parliament.

20 JAN 2016