

INCOME TAX AND SOCIAL SERVICES
CONTRIBUTION ASSESSMENT
(AIR NAVIGATION CHARGES).

No. 103 of 1952.

An Act relating to the Assessment of Income Tax and Social Services Contribution in respect of Taxpayers affected by the partial Refund of, or the Settlement of Claims for payment of, Charges in respect of Commonwealth Air Navigation Facilities and Services.

[Assented to 18th November, 1952.]

[Date of commencement, 16th December, 1952.]

BE it enacted by the Queen's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, as follows :—

1. This Act may be cited as the *Income Tax and Social Services Contribution Assessment (Air Navigation Charges) Act 1952*. Short title.

2. In this Act, "air navigation charges" means charges in respect of Commonwealth air navigation facilities and services imposed, or purported to have been imposed, under the *Air Navigation Act 1920-1947*, or under that Act as amended, being charges that became payable, or purported to become payable, in relation to operations conducted before the first day of July, One thousand nine hundred and fifty-two, in the course of carrying on a business. Definition.