(2.) An amount received by, or credited to, a taxpayer by way of refund or rebate of air navigation charges, or an amount of air navigation charges from the payment of which he is released, is not assessable income of the taxpayer for the purposes of the *Income Tax and Social Services Contribution Assessment Act* 1936–1952.

Amounts recovered by Commonwealth deemed to be paid.

5. For the purposes of this Act, an amount recovered by the Commonwealth from a person by execution of a judgment shall be deemed to have been paid to the Commonwealth by the person.

Amendment of assessments.

6. Notwithstanding anything contained in section one hundred and seventy of the *Income Tax and Social Services Contribution Assessment Act* 1936–1952, or in section one hundred and seventy of the *Income Tax Assessment Act* 1936–1949 in its application in relation to assessments made under the *Social Services Contribution Assessment Act* 1945–1948, or under that Act as amended, each of those sections shall be deemed to confer on the Commissioner of Taxation, and on any officer to whom the Commissioner has delegated powers under the section, power to amend an assessment at any time by reason of the operation of this Act.