

satisfied as to the face value of that stamp, the Commissioner shall apply the provisions of sub-section (2.) of section two hundred and twenty-one K of this Act in the same manner as if that tax stamp, together with the corresponding tax check, had been duly surrendered to the Commissioner.”; and

- (b) by omitting from sub-section (2.) the words “the last preceding sub-section” and inserting in their stead the words “sub-section (1.) or sub-section (1A.) of this section”.

5. The amendment effected by section three of this Act shall apply to all assessments in respect of income of the year of income which began on the first day of July, One thousand nine hundred and forty-nine, and in respect of income of all subsequent years.

Application of
Amendment.

COMMONWEALTH AID ROADS AND WORKS.

No. 67 of 1949.

An Act to amend the *Commonwealth Aid Roads and Works Act 1947-1948*.

[Assented to 28th October, 1949.]

BE it enacted by the King’s Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

1.—(1.) This Act may be cited as the *Commonwealth Aid Roads and Works Act 1949*.

Short title
and citation.

(2.) The *Commonwealth Aid Roads and Works Act 1947-1948** is in this Act referred to as the Principal Act.

(3.) The Principal Act, as amended by this Act, may be cited as the *Commonwealth Aid Roads and Works Act 1947-1949*.

2. This Act shall come into operation on the day on which it receives the Royal Assent.

Commencement.

3. Section four of the Principal Act is amended—

- (a) by omitting from paragraph (ba) the word “and” (last occurring); and

Payments
into Trust
Account.

* Act No. 17, 1947, as amended by No. 91, 1948.

- (b) by inserting after that paragraph the following paragraph :—
 “ (bb) in the year which commenced on the first day of July, One thousand nine hundred and forty-nine, the sum of One million pounds ; and ”.

Payment of
 financial
 assistance to
 States.

4. Section six of the Principal Act is amended—

- (a) by omitting from paragraph (a) of sub-section (4.) the word “ and ” (last occurring) ;
 (b) by inserting after paragraph (b) of that sub-section the following word and paragraph :—
 “ ; and (c) the sum of One million pounds payable to the Trust Account in pursuance of paragraph (bb) of section four of this Act.” ; and
 (c) by omitting the proviso to paragraph (c) of sub-section (5.) and inserting in its stead the following proviso :—
 “ Provided that a statement of the proposed expenditure by the State for the remainder of the year which commenced on the first day of July, One thousand nine hundred and forty-nine, on road construction and maintenance out of any amount payable to the State under paragraph (c) of sub-section (4.) of this section shall be submitted by the State to the Minister prior to the thirty-first day of October, One thousand nine hundred and forty-nine.”.

STATES GRANTS (NO. 2).

No. 68 of 1949.

An Act to grant and apply out of the Consolidated Revenue Fund sums for the purposes of Financial Assistance to the States of South Australia, Western Australia and Tasmania.

[Assented to 28th October, 1949.]

BE it enacted by the King's Most Excellent Majesty, the Senate, and the House of Representatives of the Commonwealth of Australia, for the purpose of appropriating the grant originated in the House of Representatives, as follows :—

Short title.

1. This Act may be cited as the *States Grants Act (No. 2) 1949*.

Commencement.

2. This Act shall come into operation on the day on which it receives the Royal Assent.