



No. 25 of 1993.

Income Tax (Amendment No. 3) Act 1993.

Certified on : 15.09.93

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1993.

Income Tax (Amendment No. 3) Act 1993.

ARRANGEMENT OF SECTION.

Certain Items of assessable income (Amendment of Section 47).

INDEPENDENT STATE OF PAPUA NEW GUINEA.

No. of 1993.

AN ACT

entitled

Income Tax (Amendment No. 3) Act 1993,

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

MADE by the National Parliament.

CERTAIN ITEMS OF ASSESSABLE INCOME (AMENDMENT OF SECTION 47).

Section 47(1)(e) of the Principal Act is repealed and is replaced with the following:-

- (i) by repealing Paragraph (e) and replacing it with the following:-

"(e) any distribution made to a taxpayer from a superannuation fund being an amount in excess of the prescribed sum, except to the extent that the excess constitutes the return of the employee's own contribution."

I hereby certify that the above is a fair print of the *Income Tax (Amendment No. 3) Act 1993* which has been made by the National Parliament.

Acting Clerk of the National Parliament.

I hereby certify that the *Income Tax (Amendment No. 3) Act 1993* was made by the National Parliament on 18 August 1993.

Speaker of the National Parliament.

