

HOUSE OF REPRESENTATIVES

Supplementary Order Paper

Thursday, the 27th Day of September 1973

LAND AND INCOME TAX AMENDMENT BILL

Further Proposed Amendments

Hon. Mr ROWLING, in Committee, to move the following amendments:

Clause 6, subclause (1): To insert in the definition of the expression "industrial instrument" in subsection (1) of the new section 78M, after the word "overtime" in line 34 on page 4, the words "and qualifying shift work,".

To insert in paragraph (b) of the definition of the expression "qualifying shift work" in subsection (1) of the new section 78M (as proposed to be substituted by Supplementary Order Paper No. 27 on page 213), after the words "not a period of overtime)", the words "where the conditions of the employment or service of the taxpayer are fixed under or by an industrial instrument and".

EXPLANATORY NOTE

The first amendment makes it clear that the expression "industrial instrument" relates to qualifying shift work as well as to overtime.

The second amendment adds a further requirement to the conditions under which shift work for which no specific payment is made may be regarded as qualifying shift work. This is that the conditions of employment or service of the taxpayer must be fixed by or under an industrial instrument. This change brings paragraph (b) of the definition of the expression "qualifying shift work" broadly into line in this respect with the requirement of paragraph (a) where a specific additional payment in recognition of the performance of shift work is made.
