



Income Tax Assessment Act 1936

No. 27, 1936

Compilation No. 170

Compilation date: 20 September 2020

Includes amendments up to: Act No. 69, 2020

Registered: 25 September 2020

This compilation is in 7 volumes

Volume 1: sections 1–78A
Volume 2: sections 79A–121L
Volume 3: sections 124ZM–203
Volume 4: sections 251R–468
Volume 5: Schedules
Volume 6: Endnotes 1–4
Volume 7: Endnote 5

Each volume has its own contents

This compilation includes commenced amendments made by Act No. 26, 2018

Prepared by the Office of Parliamentary Counsel, Canberra

About this compilation

This compilation

This is a compilation of the *Income Tax Assessment Act 1936* that shows the text of the law as amended and in force on 20 September 2020 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Contents

Endnotes	1
Endnote 1—About the endnotes	1
Endnote 2—Abbreviation key	3
Endnote 3—Legislation history	4
Endnote 4—Amendment history	139

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can

Endnotes

Endnote 1—About the endnotes

be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnote 2—Abbreviation key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnotes

Endnote 3—Legislation history

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Act 1936	27, 1936	2 June 1936	2 June 1936	
Income Tax Assessment Act (No. 2) 1936	88, 1936	7 Dec 1936	7 Dec 1936	s 19
Judiciary Act 1937	5, 1937	3 July 1937	3 July 1937	s 5
Income Tax Assessment Act 1938	46, 1938	30 Nov 1938	28 Dec 1938	s 17
Income Tax Assessment Act 1939	30, 1939	26 Sept 1939	24 Oct 1939	s 5
Income Tax Assessment Act 1940	17, 1940	27 May 1940	24 June 1940	s 13
as amended by				
Income Tax Assessment Act (No. 2) 1942	50, 1942	6 Oct 1942	s 3: 6 Oct 1942 (s 2)	—
Income Tax Assessment Act (No. 2) 1940	65, 1940	14 Dec 1940	s 3, 14 and 15: 1 Jan 1941 (s 2(2)) s 10: 28 Nov 1940 (s 2(3)) Remainder: 14 Dec 1940 (s 2(1))	s 2(4)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Act 1941	58, 1941	3 Dec 1941	s 27: 13 Oct 1939 (s 27(2)) Remainder: 31 Dec 1941	s 7(2) and 15(2)
as amended by				
Income Tax and Social Services Contribution Assessment Act 1950	48, 1950	14 Dec 1950	s 35: 31 Dec 1941 (s 35(2))	—
Income Tax Assessment Act (No. 2) 1941	69, 1941	18 Dec 1941	31 Dec 1941 (s 2)	s 2
Income Tax Assessment Act 1942	22, 1942	7 June 1942	7 June 1942 (s 2)	s 32
Income Tax Assessment Act (No. 2) 1942	50, 1942	6 Oct 1942	s 26: 28 July 1942 (s 26(2)) Remainder: 6 Oct 1942 (s 2)	s 32 and 33
Income Tax Assessment Act 1943	10, 1943	20 Mar 1943	s 17 and 26 (new s 251L and 251O added): 1 July 1943 (s 2(2) and gaz 1943, p 1289) s 19–25: 1 Apr 1943 (s 2(3)) Remainder: 20 Mar 1943 (s 2(1))	s 28
Income Tax Assessment Act 1944	3, 1944	3 Apr 1944	s 7–9: 1 July 1943 (s 2(2)) s 16–20 and 22–25: 1 July 1944 (s 2(3)) Remainder: 3 Apr 1944 (s 2(1))	s 6(2), 20(2), (3) and 28

Income Tax Assessment Act 1936

5

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Act (No. 2) 1944	28, 1944	6 Oct 1944	6 Oct 1944 (s 2)	s 12
Income Tax Assessment Act 1945	4, 1945	18 May 1945	15 June 1945	s 9(2), 15(2) and 20
Income Tax Assessment Act (No. 2) 1945	37, 1945	11 Oct 1945	s 3–9: 11 Oct 1945 (s 2)	s 9
Income Tax Assessment Act 1946	6, 1946	13 Apr 1946	13 Apr 1946 (s 2)	s 5(2) and 22
Income Tax Assessment Act 1947	11, 1947	3 June 1947	3 June 1947 (s 2)	s 38
Income Tax Assessment Act (No. 2) 1947	63, 1947	4 Dec 1947	s 3–13 and 15: 15 Dec 1947 (s 2)	s 13(2)–(8) and 15
Income Tax Assessment Act 1948	44, 1948	24 Nov 1948	22 Dec 1948	s 9(2) and 22
Income Tax Assessment Act 1949	66, 1949	28 Oct 1949	25 Nov 1949	s 5
Income Tax and Social Services Contribution Assessment Act 1950	48, 1950	14 Dec 1950	s 3–34 and 36: 14 Dec 1950 (s 2)	s 23(2), 34(2) and 36
Income Tax and Social Services Contribution Assessment Act 1951	44, 1951	7 Dec 1951	7 Dec 1951 (s 2)	s 16(2), 20(2), 29(2) and 46
Income Tax and Social Services Contribution Assessment Act 1952	4, 1952	13 Mar 1952	13 Mar 1952 (s 2)	s 5
Income Tax and Social Services Contribution Assessment Act (No. 2) 1952	28, 1952	16 June 1952	s 2–17 and 19: 14 July 1952 s 18: 11 Mar 1952 (s 18(7))	s 6(2), 9(2), 10(2), 18(1)–(6) and 19

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax and Social Services Contribution Assessment Act (No. 3) 1952	90, 1952	18 Nov 1952	s 3–24: 18 Nov 1952 (s 2)	s 6(2), 7(2)–(4), 10(2)–(5), 15(2), 17(2) and 21–24
Taxation Administration Act 1953	1, 1953	4 Mar 1953	First Sch: 1 Apr 1953	—
Income Tax and Social Services Contribution Assessment Act 1953	28, 1953	15 Apr 1953	s 3–6: 15 Apr 1953 (s 2)	s 3(2) and 6
Income Tax and Social Services Contribution Assessment Act (No. 2) 1953	45, 1953	26 Oct 1953	26 Oct 1953 (s 2)	s 4(2), 17(2) and 18
Income Tax and Social Services Contribution Assessment Act (No. 3) 1953	81, 1953	11 Dec 1953	s 3–9: 11 Dec 1953 (s 2)	s 6(2) and 9
Income Tax and Social Services Contribution Assessment Act 1954	43, 1954	6 Nov 1954	6 Nov 1954 (s 2)	s 5(2) and 13
Income Tax and Social Services Contribution Assessment Act 1955	62, 1955	4 Nov 1955	s 3–12: 4 Nov 1955 (s 2)	s 3(2), (3), 5(2), 10(2), (3), 11(2), (3) and 12
Income Tax and Social Services Contribution Assessment Act 1956	25, 1956	23 May 1956	20 June 1956	s 3(2) and 4
Income Tax and Social Services Contribution Assessment Act (No. 2) 1956	30, 1956	6 June 1956	s 3–5: 1 July 1956 (s 2)	s 5

Income Tax Assessment Act 1936

7

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax and Social Services Contribution Assessment Act (No. 3) 1956	101, 1956	15 Nov 1956	s 3–13(b) and 14–26: 15 Nov 1956 (s 2(1)) s 13(c): 1 July 1956 (s 2(2))	s 4(2), (3), 5(2), (3) and 24–26
Salaries (Statutory Offices) Adjustment Act 1957	39, 1957	12 Sept 1957	s 3(2): 1 July 1957 (s 2)	—
Income Tax and Social Services Contribution Assessment Act 1957	65, 1957	28 Nov 1957	s 3–23: 28 Nov 1957 (s 2)	s 23
Income Tax and Social Services Contribution Assessment Act 1958	55, 1958	1 Oct 1958	1 Oct 1958 (s 2)	s 13
Income Tax and Social Services Contribution Assessment Act 1959	12, 1959	23 Apr 1959	14 Jan 1960 (s 2)	s 6
Income Tax and Social Services Contribution Assessment Act (No. 2) 1959	70, 1959	20 Nov 1959	s. 1(4): 14 Jan 1960 (s 1(5)) Remainder: 20 Nov 1959 (s 2)	s 3(2), (3), 5(2)–(4), 17 and 18
Income Tax and Social Services Contribution Assessment Act (No. 3) 1959	85, 1959	2 Dec 1959	s 3–36: 2 Dec 1959 (s 2(1))	s 19(2) and 27(2)
Salaries (Statutory Offices) Adjustment Act 1960	17, 1960	17 May 1960	s 3(2): 3 Dec 1959 (s 2)	—
Income Tax and Social Services Contribution Assessment Act 1960	18, 1960	20 May 1960	17 June 1960	s 8

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax and Social Services Contribution Assessment Act (No. 2) 1960	58, 1960	25 Nov 1960	s 3–8: 25 Nov 1960 (s 2)	s 4(2), 7 and 8
Income Tax and Social Services Contribution Assessment Act (No. 3) 1960	108, 1960	16 Dec 1960	s 3–6: 16 Dec 1960 (s 2)	s 6
Income Tax and Social Services Contribution Assessment Act 1961	17, 1961	15 May 1961	12 June 1961	s 13
Income Tax and Social Services Contribution Assessment Act (No. 2) 1961	27, 1961	19 May 1961	s 3–5: 16 June 1961	s 5(2)
Income Tax and Social Services Contribution Assessment Act (No. 3) 1961	94, 1961	30 Oct 1961	s 3–23: 30 Oct 1961 (s 2)	s 3(2) and 23
Income Tax and Social Services Contribution Assessment Act 1962	39, 1962	28 May 1962	28 May 1962 (s 2)	s 9(2)
Income Tax and Social Services Contribution Assessment Act (No. 2) 1962	98, 1962	14 Dec 1962	s 3–5: 28 May 1963 (s 2)	—
Income Tax and Social Services Contribution Assessment Act 1963	34, 1963	31 May 1963	s 4: 13 July 1962 (s 2(2)) s 5: 1 July 1962 (s 2(3)) s 8: 1 Jan 1963 (s 2(4)) Remainder: 31 May 1963 (s 2(1))	s 11

Income Tax Assessment Act 1936

9

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax and Social Services Contribution Assessment Act (No. 2) 1963	69, 1963	31 Oct 1963	s 3, 4, 6(b), (c) and 7–56: 31 Oct 1963 (s 2(1)) s 5: 9 May 1963 (s 2(2)) s 6(a): 12 Dec 1957 (s 2(3))	s 55(2), (3) and 56
Income Tax and Social Services Contribution Assessment Act 1964	46, 1964	28 May 1964	28 May 1964 (s 2)	s 8
Income Tax and Social Services Contribution Assessment Act (No. 2) 1964	68, 1964	20 Oct 1964	s 3–10: 20 Oct 1964 (s 2(1))	s 9 and 10
Income Tax and Social Services Contribution Assessment Act (No. 3) 1964	110, 1964	23 Nov 1964	s 3–46: 23 Nov 1964 (s 2(1))	s 45 and 46
Salaries (Statutory Offices) Adjustment Act (No. 2) 1964	115, 1964	23 Nov 1964	s 3(2): 23 Nov 1964 (s 2)	—
Income Tax and Social Services Contribution Assessment Act 1965	33, 1965	2 June 1965	2 June 1965 (s 2)	s 7
Income Tax Assessment Act 1965	103, 1965	14 Dec 1965	14 Dec 1965 (s 2)	s 41–44
Income Tax Assessment Act (No. 2) 1965	143, 1965	18 Dec 1965	14 Feb 1966 (s 2)	s 4(2), (3) and 6(2), (3)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Act 1966	50, 1966	26 Oct 1966	s 17: 4 Mar 1968 (s 2(2)) Remainder: 26 Oct 1966 (s 2(1))	s 17(2), (3), 20 and 21
as amended by				
Income Tax Assessment Act (No. 2) 1966	83, 1966	29 Oct 1966	s 4: 29 Oct 1966 (s 2)	—
Income Tax Assessment Act (No. 2) 1966	83, 1966	29 Oct 1966	s 3, 5 and 6: 29 Oct 1966 (s 2)	s 5 and 6
Income Tax Assessment Act 1967	19, 1967	12 May 1967	12 May 1967 (s 2)	s 5
Income Tax Assessment Act (No. 2) 1967	38, 1967	25 May 1967	s 3–16: 25 May 1967 (s 2)	s 15 and 16
Income Tax Assessment Act (No. 3) 1967	76, 1967	6 Nov 1967	s 3–14: 6 Nov 1967 (s 2)	s 3(2), (3), 5(2) and 14
Income Tax Assessment Act (No. 4) 1967	85, 1967	8 Nov 1967	s 2(2), (3) and 3–37: 8 Nov 1967 (s 2(1))	s 2(2), (3), 4(3), 6(4) and 35–37
Income Tax Assessment Act 1968	4, 1968	8 May 1968	8 May 1968 (s 2(1))	s 2(2) and 14
Income Tax Assessment Act (No. 2) 1968	60, 1968	25 June 1968	s 2(2), (3) and 3–23: 25 June 1968 (s 2(1))	s 2(2), (3), 16(2), 21, 22 and 23
as amended by				
Income Tax Assessment Act 1973	51, 1973	14 June 1973	s 25(1) and (2): 14 June 1973 (s 2)	s 25(2)
Income Tax Assessment Act (No. 3) 1968	70, 1968	25 Oct 1968	s 3 and 4: 25 Oct 1968 (s 2)	s 3(2)
Income Tax Assessment Act (No. 4) 1968	87, 1968	21 Nov 1968	s 3–11: 21 Nov 1968 (s 2)	s 11
Income Tax Assessment Act (No. 5) 1968	148, 1968	9 Dec 1968	s 3–6: 9 Dec 1968 (s 2)	s 6

Income Tax Assessment Act 1936

11

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Act 1969	18, 1969	4 June 1969	4 June 1969 (s 2)	s 3(2) and 4(2)
Income Tax Assessment Act (No. 2) 1969	93, 1969	27 Sept 1969	s 3–19: 27 Sept 1969 (s 2)	s 3(2), 7(2), 8(2), 10(2), 12(2)–(5), 18(2) and 19
Income Tax Assessment Act (No. 3) 1969	101, 1969	27 Sept 1969	s 3–7: 27 Sept 1969 (s 2)	s 6 and 7
Income Tax Assessment Act 1970	87, 1970	27 Oct 1970	27 Oct 1970 (s 2)	s 5(2)
Income Tax Assessment Act 1971	6, 1971	19 Mar 1971	19 Mar 1971 (s 2)	—
Income Tax Assessment Act (No. 2) 1971	54, 1971	25 May 1971	s 3–12: 25 May 1971 (s 2)	s 9(2) and 12
Income Tax Assessment Act (No. 3) 1971	93, 1971	12 Nov 1971	s 3–9: 12 Nov 1971 (s 2)	s 9
Income Tax Assessment Act 1972	5, 1972	24 Mar 1972	24 Mar 1972 (s 2)	s 4
Income Tax Assessment Act (No. 2) 1972	46, 1972	7 June 1972	s 3: 12 Apr 1972 (s 2)	—
Income Tax Assessment Act (No. 3) 1972	47, 1972	7 June 1972	s 3–12: 7 June 1972 (s 2)	s 12
Income Tax Assessment Act (No. 4) 1972	65, 1972	31 Aug 1972	s 3–5: 31 Aug 1972 (s 2)	s 5
Income Tax Assessment Act (No. 5) 1972	85, 1972	4 Oct 1972	s 3–9: 4 Oct 1972 (s 2)	s 8 and 9
Income Tax Assessment Act 1973	51, 1973	14 June 1973	s 25(1): 25 June 1968 (s 25(2)) Remainder: 14 June 1973 (s 2)	s 23 and 24
Income Tax Assessment Act (No. 2) 1973	52, 1973	14 June 1973	s 3–14: 14 June 1973 (s 2)	s 6(2), 8(2) and 14

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Act (No. 3) 1973	53, 1973	18 June 1973	s 3–8: 18 June 1973 (s 2)	s 8
Income Tax Assessment Act (No. 4) 1973	164, 1973	11 Dec 1973	s 3–17, 19–22 and Sch: 11 Dec 1973 (s 2)	s 19–22
Income Tax Assessment Act (No. 5) 1973	165, 1973	11 Dec 1973	s 3–36: 11 Dec 1973 (s 2)	s 4(3), (4), 5(2), 7, 8(2), (3), 9(3), 15(2), 17(2), 20(2), (3), 21(2), 23(2), 24(2), 25(2), 26(2), 27(2), 28(2), 32(2) and 34–36
as amended by				
Income Tax Assessment Amendment Act 1976	50, 1976	4 June 1976	s 20: 4 June 1976 (s 2)	—
Statute Law Revision Act 1973	216, 1973	19 Dec 1973	Sch 1: 31 Dec 1973 (s 2)	s 9(1) and 10
as amended by				
Statute Law Revision Act 1974	20, 1974	25 July 1974	Sch 1: 31 Dec 1973 (s 2)	—
Income Tax Assessment Act 1974	26, 1974	1 Aug 1974	1 Aug 1974 (s 2)	s 3(2), 5(2), 9(2) and 21

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Act (No. 2) 1974	126, 1974	6 Dec 1974	s 3–46: 6 Dec 1974 (s 2)	s 3(2), 5(2), 6(2), 7(2), 9(2), 10(2), 11(2), 14(2), 15(2), 16(2), 17(2), 18(2), 19(2), 20(2), 34(2), 35(2), 36(2), 37(2), (3), 38(2), (3), 40(2), 41(2), 42(2) and 44–46
Income Tax Assessment Act 1975	80, 1975	20 June 1975	20 June 1975 (s 2)	s 4(2), 5(2), (3), 7(2)–(5), 8(2), (3), 9(2), 10(2), 11(2), 12(2), 13(2), 14(2), 15(2), 16(2), 18(2), (3), 19(2), (3), 20(2), 21(2), 22(2), (3), 23(2), 24(2), 25(2), 26(2), 29(2), 30(2), 31(2), 32(2), 33(2), (3), 34, 35(2), 36, 38(2), (3), 42(2), 43(2), 44(2), (3), 46(2), (3), 47(2)–(4), 49(2), 50(2), 51(2), (3), 52(2), 53(2) and 54

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Income Tax Assessment Amendment Act (No. 3) 1976	205, 1976	20 Dec 1976	s 37: 20 June 1975 (s 2(2))	—
Income Tax Assessment Act (No. 2) 1975	117, 1975	11 Nov 1975	s 3–11(1)(b) and (d)–34: 11 Nov 1975 (s 2(1)) s 11(1)(c): 9 Feb 1976 (s 2(2)) s 30: never commenced (s 2(3))	s 7(2), 11(2), (3), 15(2), (3), 24(2), (3) and 31–34
as amended by				
Income Tax Assessment Amendment Act 1976	50, 1976	4 June 1976	s 21: 4 June 1976 (s 2)	—
Income Tax Assessment Amendment Act 1976	50, 1976	4 June 1976	s 3–19 and Sch: 4 June 1976 (s 2)	s 9(2) and 18(2)
Health Insurance Levy Assessment Act 1976	53, 1976	4 June 1976	s 3–7: 4 June 1976 (s 2)	s 6 and 7
as amended by				
Health Insurance Levy Assessment Act (No. 2) 1976	98, 1976	29 Sept 1976	s 7 and 8: 29 Sept 1976 (s 2)	—
Income Tax Assessment Amendment Act (No. 2) 1976	56, 1976	4 June 1976	s 3–18: 4 June 1976 (s 2)	s 17 and 18
Health Insurance Levy Assessment Act (No. 2) 1976	98, 1976	29 Sept 1976	s 3–6 and 9: 29 Sept 1976 (s 2)	s 9

Income Tax Assessment Act 1936

15

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Laws Amendment (Royalties) Act 1976	143, 1976	6 Dec 1976	s 4–6, 8 and 9: 6 Dec 1976 (s 2)	s 8 and 9
Income Tax Assessment Amendment (Jurisdiction of Courts) Act 1976	165, 1976	9 Dec 1976	1 Feb 1977 (s 2 and gaz 1977, No S3, p 3)	s 5(2), 8(2) and 9(2)
Income Tax Assessment Amendment Act (No. 3) 1976	205, 1976	20 Dec 1976	s 3–36: 20 Dec 1976 (s 2(1))	s 3(2), 4(2), (3), 9(2), 10(2) and 35(2)
Income Tax Assessment Amendment Act 1977	57, 1977	16 June 1977	s 3–15 and 18: 16 June 1977 (s 2(1)) s 16: 1 July 1976 (s 2(2))	s 18
Income Tax Assessment Amendment Act (No. 2) 1977	126, 1977	10 Nov 1977	10 Nov 1977 (s 2)	s 6(2), 8(2), (3), 9(2), 11(2), 12(2), 13(2), 16(2), 17(2), 18(2), 20(2), 21(2), 22(2) and 23
Income Tax Assessment Amendment Act (No. 3) 1977	127, 1977	10 Nov 1977	10 Nov 1977 (s 2)	s 3(2), (3) and 5(2)
Administrative Changes (Consequential Provisions) Act 1978	36, 1978	12 June 1978	s 8 and Sch 3: 12 June 1978 (s 2)	s 8
Income Tax Assessment Amendment Act 1978	57, 1978	22 June 1978	22 June 1978 (s 2)	s 3(2), 4(2), 5(2), 7(2), (3), 11(2), (3), 13(2), (3), 17(2), 19(2), 22(2), 23(2) and 24

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax (Arrangements with the States) Act 1978	87, 1978	22 June 1978	s 17–71: 22 June 1978 (s 2)	—
Health Insurance Levy Assessment Amendment Act 1978	90, 1978	22 June 1978	22 June 1978 (s 2)	s 3(2), 4(2) and 5(2)
Income Tax Assessment Amendment Act (No. 2) 1978	123, 1978	13 Oct 1978	13 Oct 1978 (s 2)	s 3(2), (3), 6(2), (3), 8(2), 10(2), 11(2), 12(2), (3), 13(2), 14(2), 16(2), 17(2), 21 and 22
Income Tax Assessment Amendment Act (No. 3) 1978	171, 1978	28 Nov 1978	28 Nov 1978 (s 2)	s 3(2) and (3)
Income Tax Assessment Amendment Act (No. 4) 1978	172, 1978	28 Nov 1978	28 Nov 1978 (s 2)	s 5(2)–(5), 6(2), (3) and 31
Income Tax Assessment Amendment Act 1979	12, 1979	13 Mar 1979	13 Mar 1979 (s 2)	s 3(2), 4(2), 5(2), 7(2), 8(2), 9(2), 10(2), 11(2), (3), 12(2), 13(2), 14(2), 15(2), 16(2), 17(2), 18(2), 19(2) and 20(2)
Jurisdiction of Courts (Miscellaneous Amendments) Act 1979	19, 1979	28 Mar 1979	s 43 and 44: 15 May 1979 (s 2(2) and gaz 1979, No S86)	s 44

Income Tax Assessment Act 1936

17

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Amendment Act (No. 2) 1979	27, 1979	4 June 1979	s 5: 5 Dec 1978 (s 2(2)) s 6: 23 June 1977 (s 2(3)) Remainder: 4 June 1979 (s 2(1))	—
Income Tax (Rates and Assessment) Amendment Act 1979	43, 1979	14 June 1979	s 4 and 5: 14 June 1979 (s 2)	s 5
Income Tax Assessment Amendment Act (No. 3) 1979	62, 1979	15 June 1979	15 June 1979 (s 2)	—
Income Tax Assessment Amendment Act (No. 4) 1979	146, 1979	28 Nov 1979	28 Nov 1979 (s 2)	s 3(2), (3), 4(2), 5(2), 6(2), (3), 7(2), 8(2) and 9(2)
Income Tax Assessment Amendment Act (No. 5) 1979	147, 1979	28 Nov 1979	29 Nov 1979 (s 2)	s 5 and 8(2)
Income Tax Laws Amendment Act 1979	149, 1979	28 Nov 1979	s 3–23 and 25–27: 28 Nov 1979 (s 2(1)) s 24: 21 July 1979 (s 2(2))	s 5(2), 6(2)–(5), 8(2), 9(2), 10(2), 11(2), (3), 12(2), 14, 15(2), 16(2), 17(2), 18(2), 23(2) and 25–27
Income Tax Laws Amendment Act 1980	19, 1980	30 Apr 1980	30 Apr 1980 (s 2)	s 3(2), (3), 4(2), 6, 7(2), 8(2), 9(2), 10(2), 11(2), 12(2), 13(2), 14(2), 15(2), 16(2)–(4), 17(2), 18(2), 19(2) and 20

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Amendment Act 1980	24, 1980	1 May 1980	1 May 1980 (s 2)	s 3(2), 4(2), 5(2), (3), 7(2), (3), 9(2) and 10(2)
Income Tax Assessment Amendment Act (No. 2) 1980	57, 1980	23 May 1980	23 May 1980 (s 2)	s 3(2), 5(2), 6(2), 9(2), 13(2), (3), 14(2), 15(2), 16(2), 21(2), 22(2), 23(2) and 24(2)
Income Tax Assessment Amendment Act (No. 3) 1980	58, 1980	23 May 1980	23 May 1980 (s 2)	s 3(2) and 4(2)
Income Tax Assessment Amendment Act (No. 4) 1980	124, 1980	17 Sept 1980	17 Sept 1980 (s 2)	s 4(2), 8(2) and 16
Income Tax Assessment Amendment Act (No. 5) 1980	133, 1980	19 Sept 1980	19 Sept 1980 (s 2)	s 4(2), 5(2), 6(2), (3), 7(2), 8(2) and 9(2)
Taxation Debts (Abolition of Crown Priority) Act 1980	134, 1980	19 Sept 1980	s 3–5: 19 Sept 1980 (s 2)	s 4(2) and 5(2)
Income Tax Assessment Amendment Act (No. 6) 1980	159, 1980	10 Dec 1980	10 Dec 1980 (s 2)	s 3(2), 5(2), (3), 8(2) and 13
as amended by				
Income Tax Laws Amendment Act 1981	108, 1981	24 June 1981	s 27: 24 June 1981 (s 2)	s 27(2)
Statute Law Revision Act 1981	61, 1981	12 June 1981	Sch 2: 30 Sept 1983 (s 2(2) and gaz 1983, No S222) Sch 3: 12 June 1981 (s 2(1))	—

Income Tax Assessment Act 1936

19

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Companies (Miscellaneous Amendments) Act 1981	92, 1981	18 June 1981	Sch: 1 July 1982 (s 2(3))	—
Income Tax Laws Amendment Act 1981	108, 1981	24 June 1981	s 4–25: 24 June 1981 (s 2)	s 6(2), 10(2)–(4), 15(2)–(4), 17(2), 18(2), 21(2) and 25
as amended by				
Income Tax Assessment Amendment Act 1982	29, 1982	17 May 1982	s 25: 24 June 1981 (s 2(2))	—
Income Tax (Assessment and Rates) Amendment Act 1981	109, 1981	24 June 1981	s 4–30: 24 June 1981 (s 2)	s 24(2), 25(2), 26(2), 28(2) and 29(2)–(4)
Income Tax Laws Amendment Act (No. 2) 1981	110, 1981	24 June 1981	s 4–11: 24 June 1981 (s 2)	s 11
Income Tax Assessment Amendment Act 1981	111, 1981	24 June 1981	24 June 1981 (s 2)	s 19
Income Tax Laws Amendment Act (No. 3) 1981	154, 1981	26 Oct 1981	s 4–31 and 39–41: 26 Oct 1981 (s 2)	s 39–41
Income Tax Assessment Amendment Act (No. 2) 1981	175, 1981	2 Dec 1981	2 Dec 1981 (s 2)	s 3(2), (3), 4(2), (3) and 5(2)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Amendment Act 1982	29, 1982	17 May 1982	s 3–24: 17 May 1982 (s 2(1))	s 3(2)–(4), 4(2), (3), 6(2), 9(2)–(5), 10(2)–(6), 11(2)– (4), 12(2), (3), 13(2), (3), 14(2), (3), 15(2), 16(2), 17(2), (3), 18(2), 19(2)–(6), 20(2), 21(2), 22(2), 23(2)–(4) and 24
Income Tax Assessment Amendment Act (No. 2) 1982	38, 1982	2 June 1982	2 June 1982 (s 2)	—
Income Tax Assessment Amendment Act (No. 3) 1982	39, 1982	2 June 1982	s 3: 3 June 1982 (s 2(2)) Remainder: 2 June 1982 (s 2(1))	s 4(2)
Income Tax Assessment Amendment Act (No. 4) 1982	76, 1982	13 Sept 1982	13 Sept 1982 (s 2)	s 4(2), (3), 6(2)– (4) and 11
Statute Law (Miscellaneous Amendments) Act (No. 2) 1982	80, 1982	22 Sept 1982	s 280(2), (3) and Sch 12: 22 Sept 1982 (s 2(1))	s 280(2) and (3)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Amendment Act (No. 5) 1982	106, 1982	30 Oct 1982	30 Oct 1982 (s 2)	s 3(2), 4(2), (3), 5(2)–(4), 6(2), 7(2), 9(3)–(5), 10(2), (3), 11(3)–(5), 12(2), (3), 13(2), (3), 14(2), 15(2), 16(2), (3), 17(2), 18(2), 19(2), 20(2), (3), 21(2), 22(2), (3), 23(2)–(4), 24(2), 25(2), 26(2) and 28
Income Tax Assessment Amendment Act (No. 6) 1982	123, 1982	13 Dec 1982	13 Dec 1982 (s 2)	s 14 and 15
Income Tax Assessment Amendment Act 1983	14, 1983	14 June 1983	s 4: 14 Feb 1983 (s 2(2)) Remainder: 14 June 1983 (s 2(1))	s 9(2), 11(2), 15(2), 20(2), 23(2), 29(2), 30(2), 58(2), 67 and 68
Income Tax Assessment Amendment Act (No. 2) 1983	25, 1983	19 June 1983	19 June 1983 (s 2)	s 16
Statute Law (Miscellaneous Provisions) Act (No. 1) 1983	39, 1983	20 June 1983	s 7(1) and Sch 1: 18 July 1983 (s 2(1), (11)(b)) Sch 1: (amdt to s 221ZC(5)(b)(i) Income Tax Assessment Act 1936): 13 Dec 1982 (s 2(11)(a))	s 7(1)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Amendment Act (No. 3) 1983	49, 1983	21 Sept 1983	21 Sept 1983 (s 2)	—
Income Tax Laws Amendment (Medicare Levy) Act 1983	51, 1983	1 Oct 1983	s 3: 1 Oct 1983 (s 2)	s 3(2), (3)
Health Legislation Amendment Act 1983	54, 1983	1 Oct 1983	Sch 4: 1 Feb 1984 (s 2(2))	—
Income Tax Assessment Amendment Act (No. 4) 1983	103, 1983	23 Nov 1983	s 3: 22 Dec 1983 (s 2(2)) Remainder: 23 Nov 1983 (s 2(1))	s 4(2), (3), 5(2), (3), 6(2), 11(2), 12(2), 13(2), 14(2), (3), 15(2), 18(2), 19(2), 20(2), 23(2) and 25
Income Tax Assessment Amendment Act 1984	14, 1984	12 Apr 1984	12 Apr 1984 (s 2)	s 3(2), 4(2), 6(2), 7(2), 8(2), 16(2), 22(2), 23(2), 28(2), 29 and 30
National Crime Authority (Consequential Amendments) Act 1984	42, 1984	15 June 1984	s 4: 1 July 1984 (s 2)	—
Income Tax Assessment Amendment Act (No. 3) 1984	47, 1984	25 June 1984	25 June 1984 (s 2)	s 60–62
Public Service Reform Act 1984	63, 1984	25 June 1984	s 151(9) and Sch 4: 1 July 1984 (s 2(4) and gaz 1984, No S245)	s 151(9)
Commonwealth Banks Amendment Act 1984	76, 1984	25 June 1984	s 28–30: 29 June 1984 (s 2 and gaz 1984, No S241)	—

Income Tax Assessment Act 1936

23

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Amendment Act (No. 5) 1984	115, 1984	17 Oct 1984	17 Oct 1984 (s 2)	s 3(2) and (3)
Taxation Laws Amendment Act 1984	123, 1984	19 Oct 1984	s 91–166 and 385: 14 Dec 1984 (s 2(3))	s 165, 166, 384 and 385
as amended by				
Sales Tax Laws Amendment Act 1985	47, 1985	30 May 1985	Sch: 30 May 1985 (s 2(1))	—
Statute Law (Miscellaneous Provisions) Act (No. 1) 1985	65, 1985	5 June 1985	Sch 1: 19 Oct 1984 (s 2(46))	—
Income Tax Assessment Amendment Act (No. 4) 1984	124, 1984	19 Oct 1984	s 3(b): 1 July 1984 (s 2(2)) Remainder: 19 Oct 1984 (s 2(1))	s 4(2), (3), 5(2), (3), 7(2), (3), 9(2)–(4), 10(2), (3), 11(2), (3), 13(2), 23, 24(2), (3), 28(2), 31(2), 36(2), 37(2), 38 and 39
Statute Law (Miscellaneous Provisions) Act (No. 2) 1984	165, 1984	25 Oct 1984	s 9 and Sch 1: 13 Dec 1984 (s 2(29) and gaz 1984, No S519)	s 9
Income Tax Assessment Amendment (Income Equalization Deposits) Act 1984	174, 1984	26 Oct 1984	23 Nov 1984 (s 2)	s 3(2), (3) and 7
Sales Tax Laws Amendment Act 1985	47, 1985	30 May 1985	Sch: 30 May 1985 (s 2(1))	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act 1985	49, 1985	30 May 1985	s 4–36, 38, 39 and Sch: 30 May 1985 (s 2)	s 18(2)–(4) and 39
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 21): 29 June 2010 (s 2(1) item 9)	—
National Crime Authority (Miscellaneous Amendments) Act 1985	104, 1985	16 Oct 1985	s 14(1): 1 July 1984 (s 2(2)) s 14(2) and (3): 16 Oct 1985 (s 2(1))	s 14(3)
Taxation Laws Amendment Act (No. 2) 1985	123, 1985	28 Oct 1985	s 10–36: 28 Oct 1985 (s 2)	s 34–36
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 37): 29 June 2010 (s 2(1) item 9)	—
Income Tax Assessment Amendment Act 1985	129, 1985	18 Nov 1985	18 Nov 1985 (s 2)	s 9–12
Taxation Laws Amendment Act (No. 3) 1985	168, 1985	16 Dec 1985	s 19–43: 16 Dec 1985 (s 2(1))	s 42 and 43
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 55): 29 June 2010 (s 2(1) item 9)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 4) 1985	173, 1985	16 Dec 1985	s 4, 5(3), 17 and 20–22: 22 May 1986 (s 2(4)) s 5(1): 6 June 1985 (s 2(2)) s 5(2): 1 Nov 1985 (s 2(3)) s 6–12, 14–16, 18, 19, 23, 24: 16 Dec 1985 (s 2(1)) s 13: never commenced (s 2(4))	s 23 and 24
as amended by				
Taxation Laws Amendment Act (No. 2) 1986	49, 1986	24 June 1986	s 33 and 36: 16 Dec 1985 (s 2(2)) s 33, 35 and 37–39: 22 May 1986 (s 2(3))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 68): 29 June 2010 (s 2(1) item 9)	—
Income Tax Assessment Amendment Act (No. 2) 1985	174, 1985	16 Dec 1985	16 Dec 1985 (s 2)	s 3(2)
Fringe Benefits Tax (Miscellaneous Provisions) Act 1986	41, 1986	24 June 1986	s 4 and Sch: 24 June 1986 (s 2(1))	s 4
Taxation Laws Amendment Act 1986	46, 1986	24 June 1986	s 4–26: 24 June 1986 (s 2(1))	s 25 and 26
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 22): 29 June 2010 (s 2(1) item 9)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Boards of Review (Transfer of Jurisdiction) Act 1986	48, 1986	24 June 1986	s 70–98, 213, 216, 219, 221, 226 and 228: 1 July 1986 (s 2(1))	s 213, 216, 219, 221, 226 and 228
as amended by				
Taxation Laws Amendment Act (No. 3) 1989	107, 1989	30 June 1989	s 33(4): 30 June 1989 (s 2(1))	—
Taxation Laws Amendment Act (No. 2) 1986	49, 1986	24 June 1986	s 4–29: 24 June 1986 (s 2(1))	s 28 and 29
as amended by				
Statute Law (Miscellaneous Provisions) Act 1987	141, 1987	18 Dec 1987	s 5(1): 18 Dec 1987 (s 2(1)) Sch 1: 24 June 1986 (s 2(31))	s 5(1)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 38): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (Foreign Tax Credits) Act 1986	51, 1986	24 June 1986	s 3–35: 22 July 1986	s 32–35
as amended by				
Taxation Laws Amendment Act (No. 2) 1988	78, 1988	24 June 1988	s 63 and 64: 22 July 1986 (s 2(5))	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Amendment (Capital Gains) Act 1986	52, 1986	24 June 1986	24 June 1986 (s 2)	—
as amended by				
Statute Law (Miscellaneous Provisions) Act 1987	141, 1987	18 Dec 1987	s 5(1): 18 Dec 1987 (s 2(1)) Sch 1: 24 June 1986 (s 2(18))	s 5(1)
Income Tax Assessment Amendment (Research and Development) Act 1986	90, 1986	25 June 1986	25 June 1986 (s 2)	s 9
as amended by				
Statute Law (Miscellaneous Provisions) Act 1987	141, 1987	18 Dec 1987	s 5(1): 18 Dec 1987 (s 2(1)) Sch 1: 25 June 1986 (s 2(19))	s 5(1)
Taxation Laws (Miscellaneous Provisions) Act 1986	109, 1986	4 Nov 1986	s 4(2)–(9) and Sch: 4 Nov 1986 (s 2)	s 4(2)–(9)
Taxation Laws Amendment Act (No. 3) 1986	112, 1986	4 Nov 1986	s 15–34, 46 and 47: 4 Nov 1986 (s 2)	s 32–34, 46 and 47

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 4) 1986	154, 1986	18 Dec 1986	s 23–25, 26(a), 27, 29–39, 41–48, 49(1), (2), (4)–(6), (8)–(11) and 50: 18 Dec 1986 (s 2(1)) s 26(b), (c), 28, 40, 49(3) and (7): 1 Jan 1987 (s 2(4) and gaz 1986, No S650)	s 39(2), (3), 49 and 50
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 69): 29 June 2010 (s 2(1) item 9)	—
Jurisdiction of Courts (Miscellaneous Amendments) Act 1987	23, 1987	26 May 1987	s 4: 26 May 1987 (s 2(1)) Sch: 1 Sept 1987 (s 2(2) and gaz 1987, No S217)	s 4
Taxation Laws Amendment (Company Distributions) Act 1987	58, 1987	5 June 1987	s 6–19: 5 June 1987 (s 2)	s 18 and 19
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 96): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act 1987	61, 1987	5 June 1987	s 6–33: 5 June 1987 (s 2)	s 31–33
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 23): 29 June 2010 (s 2(1) item 9)	—

Income Tax Assessment Act 1936

29

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 1987	62, 1987	5 June 1987	s 9–38 and Sch 4: 5 June 1987 (s 2(1), (3), (4))	s 47 and 48
as amended by				
Taxation Laws Amendment Act (No. 3) 1987	108, 1987	13 Nov 1987	s 45: 13 Nov 1987 (s 2)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 39): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 3) 1987	108, 1987	13 Nov 1987	s 4–40: 13 Nov 1987 (s 2)	s 37–40
as amended by				
Taxation Laws Amendment Act (No. 4) 1987	138, 1987	18 Dec 1987	s 90 and 91: 18 Dec 1987 (s 2(1))	s 91
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 56): 29 June 2010 (s 2(1) item 9)	—
Crimes Legislation Amendment Act 1987	120, 1987	16 Dec 1987	s 31: 16 Dec 1987 (s 2(2))	—
Taxation Laws Amendment Act (No. 4) 1987	138, 1987	18 Dec 1987	s 4, 5 and 7–52: 18 Dec 1987 (s 2(1)) s 6: 21 Dec 1987 (s 2(2))	s 48–52
as amended by				
Taxation Laws Amendment Act 1988	11, 1988	26 Apr 1988	s 48: 18 Dec 1987 (s 2(5))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 70): 29 June 2010 (s 2(1) item 9)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Fringe Benefits and Substantiation) Act 1987	139, 1987	18 Dec 1987	s 64–75: 18 Dec 1987 (s 2)	s 74 and 75
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 101): 29 June 2010 (s 2(1) item 9)	—
Petroleum Resource Rent Tax (Miscellaneous Provisions) Act 1987	145, 1987	18 Dec 1987	Sch: 15 Jan 1988 (s 2)	—
Management and Investment Companies Legislation Amendment Act 1987	163, 1987	26 Dec 1987	s 4: 26 Dec 1987 (s 2)	—
Family Court of Australia (Additional Jurisdiction and Exercise of Powers) Act 1988	8, 1988	5 Apr 1988	s 38 and 39: 1 July 1988 (s 2(3) and gaz 1988, No S191)	—
as amended by				
Law and Justice Legislation Amendment Act 1988	120, 1988	14 Dec 1988	s 35: 5 Apr 1988 (s 2(6))	—
Taxation Laws Amendment Act 1988	11, 1988	26 Apr 1988	s 9–13 and 15–40: 26 Apr 1988 (s 2(1)) s 14: 24 June 1986 (s 2(2))	s 38–40
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 24): 29 June 2010 (s 2(1) item 9)	—

Income Tax Assessment Act 1936

31

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Research and Development Legislation Amendment Act 1988	59, 1988	15 June 1988	s 4–7 and 18: 1 July 1988 (s 2)	s 7 and 18
Commonwealth Employees' Rehabilitation and Compensation Act 1988	75, 1988	24 June 1988	Sch: 1 Dec 1988 (s 2(2) and gaz 1988, No S196)	—
Taxation Laws Amendment Act (No. 2) 1988	78, 1988	24 June 1988	s 8–13, 14(1), 16–36, 38, 55(1)–(14), 56, 57 and Sch: 24 June 1988 (s 2(1)) s 14(2): 1 July 1988 (s 2(2)) s 15: 22 Dec 1986 (s 2(3)) s 37, 39–53 and 55(15)–(25): 1 Nov 1988 (s 2(4) and gaz 1988, No S331)	s 55–57
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 40): 29 June 2010 (s 2(1) item 9)	—
Employment, Education and Training Act 1988	80, 1988	24 June 1988	Sch 2: 1 July 1988 (s 2 and gaz 1988, No S190)	—
Industrial Relations (Consequential Provisions) Act 1988	87, 1988	8 Nov 1988	Sch 2: 1 Mar 1989 (s 2(2))	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 4) 1988	95, 1988	24 Nov 1988	s 12–43, 44(b), 45–52, 54–58 and Sch: 24 Nov 1988 (s 2(1)) s 44(a) and 54(11): 16 Mar 1989 (s 2(2))	s 54–58
as amended by				
Taxation Laws Amendment Act (No. 3) 1989	107, 1989	30 June 1989	s 30: 24 Nov 1988 (s 2(2))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 71): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (Tax File Numbers) Act 1988	97, 1988	25 Nov 1988	s 6–11, 13–20 and Sch 1: 1 Jan 1989 (s 2(1)) s 12: 1 July 1989 (s 2(2)) and gaz 1989, No S159)	—
as amended by				
Statute Law Revision Act 1996	43, 1996	25 Oct 1996	Sch 3 (item 122): 25 Nov 1988 (s 2(3))	—
ANL (Conversion into Public Company) Act 1988	127, 1988	14 Dec 1988	Sch: 1 July 1989 (s 2(3) and gaz 1989, No S210)	—
Taxation Laws Amendment Act (No. 5) 1988	153, 1988	26 Dec 1988	s 9–42 and 44: 26 Dec 1988 (s 2(1)) s 43: 1 Jan 1989 (s 2(2))	s 36–44
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 82): 29 June 2010 (s 2(1) item 9)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Higher Education Funding Act 1988	2, 1989	6 Jan 1989	s 80–85: 6 Jan 1989 (s 2(1))	—
Taxation Laws Amendment Act 1989	11, 1989	16 Mar 1989	s 22–53: 16 Mar 1989 (s 2)	s 52 and 53
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 25): 29 June 2010 (s 2(1) item 9)	—
Income Equalization Deposits Laws Amendment Act 1989	56, 1989	14 June 1989	s 32–37: 1 July 1989 (s 2)	s 37
Taxation Laws Amendment (Rates and Rebates) Act 1989	70, 1989	21 June 1989	s 5 and Sch: 21 June 1989 (s 2)	s 5
Income Tax (Arrangements with the States) Repeal Act 1989	73, 1989	21 June 1989	Sch: 21 June 1989 (s 2)	—
Taxation Laws Amendment Act (No. 2) 1989	97, 1989	30 June 1989	s 4–9, 11–15 and Sch 1: 30 June 1989 (s 2)	s 5(2) and 11–15
as amended by				
Taxation Laws Amendment (Superannuation) Act 1989	105, 1989	30 June 1989	s 77, 78 and 80: 30 June 1989 (s 2(1))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 41): 29 June 2010 (s 2(1) item 9)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Superannuation) Act 1989	105, 1989	30 June 1989	s 4, 5(a)–(n), (p) and 6–66: 30 June 1989 (s 2(1)) s 5(o): 18 Dec 1987 (s 2(2))	s 64–66
as amended by				
Taxation Laws Amendment Act 1994	56, 1994	7 Apr 1994	s 112: 30 June 1989 (s 2(10))	s 112(2) and (3)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 105): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 3) 1989	107, 1989	30 June 1989	s 9–23, 32 and Sch 1: 30 June 1989 (s 2(1))	s 20–23 and 32
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 57): 29 June 2010 (s 2(1) item 9)	—
Banking Legislation Amendment Act 1989	129, 1989	7 Nov 1989	Sch 4: 28 Dec 1989 (s 2(4) and gaz 1989, No S383)	—
Social Security and Veterans' Affairs Legislation Amendment Act (No. 3) 1989	163, 1989	19 Dec 1989	s 4, 19 and 20: 13 Nov 1989 (s 2)	s 4

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 4) 1989	167, 1989	19 Dec 1989	s 4–30 and 32: 19 Dec 1989 (s 2(1)) s 31: 19 Jan 1989 (s 2(2))	s 29–32
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 72): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 5) 1989	20, 1990	17 Jan 1990	s 6–8, 9 (amdt to s 78(1)(a)(xcv) Income Tax Assessment Act 1936) and 10–50: 17 Jan 1990 (s 2(1)) s 9 (amdt to s 78(1)(a)(xcvi) Income Tax Assessment Act 1936): 10 Nov 1989 (s 2(2))	s 6(2), 13(2), 14(2), 15(2), 16(2), 25(2), 29(2), 31(2), 32(2), 37(2), 41(2) and 46–50
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 83): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act 1990	35, 1990	7 June 1990	s 4–41: 7 June 1990 (s 2)	s 38–41
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 26): 29 June 2010 (s 2(1) item 9)	—
Petroleum (Australia-Indonesia Zone of Cooperation) (Consequential Provisions) Act 1990	37, 1990	7 June 1990	s 14: 18 Feb 1991 (s 2)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Income Tax Assessment Amendment Act 1990	45, 1990	16 June 1990	16 June 1990 (s 2)	—
Taxation Laws Amendment Act (No. 2) 1990	57, 1990	16 June 1990	s 6–58, 61–65, Sch 1 and 2: 16 June 1990 (s 2)	s 61–65
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 42): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 3) 1990	58, 1990	16 June 1990	s 10–22 and 24–35: 16 June 1990 (s 2(1), (2)) s 23: 4 Dec 1989 (s 2(3))	s 29–35
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 58): 29 June 2010 (s 2(1) item 9)	—
Training Guarantee (Administration) Act 1990	60, 1990	16 June 1990	Sch: 1 July 1990 (s 2(1))	—
Occupational Superannuation (Reasonable Benefit Limits) Amendment Act 1990	61, 1990	16 June 1990	s 14–21: 1 July 1990 (s 2(4)) s 22–24: 1 July 1995 (s 2(3))	—
Taxation Laws Amendment (Rates and Provisional Tax) Act 1990	87, 1990	6 Nov 1990	s 3(2), 5, 7–10, 12–14 and Sch 1–3: 6 Nov 1990 (s 2(1)) s 4(2): 1 July 1991 (s 2(2))	s 3(2), 4(2), 5 and 12–14

Income Tax Assessment Act 1936

37

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security and Veterans' Affairs Legislation Amendment Act (No. 2) 1990	119, 1990	28 Dec 1990	s 38 and 39: 28 Dec 1990 (s 2(1))	—
Taxation Laws Amendment Act (No. 5) 1990	135, 1990	28 Dec 1990	s 7–33, 38(1), (2), 39(1) and Sch (Pt 1): 28 Dec 1990 (s 2(1)) s 38(3), 39(2) and Sch (Part 3): 1 July 1993 (s 2(3)) s. 38(4), 39(3) and Sch (Part 4): 8 Jan 1991 (s 2(4))	s 28–33, 38 and 39
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 84): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 4) 1990	4, 1991	8 Jan 1991	s 4–37: 8 Jan 1991 (s 2(1))	s 32–37
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 73): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (Foreign Income) Act 1990	5, 1991	8 Jan 1991	s 4–61: 8 Jan 1991 (s 2)	s 50–61
as amended by				
Taxation Laws Amendment Act 1991	48, 1991	24 Apr 1991	s 104: 8 Jan 1991 (s 2(2))	—
Taxation Laws Amendment Act (No. 3) 1991	216, 1991	24 Dec 1991	s 119 and 120: 24 Dec 1991 (s 2(1))	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 98): 29 June 2010 (s 2(1) item 9)	—
Social Security Legislation Amendment Act 1990	6, 1991	8 Jan 1991	s 95: 1 Jan 1991 (s 2)	—
Taxation Laws Amendment Act 1991	48, 1991	24 Apr 1991	s 9, 15, 33, 70 and 81–83: 8 Jan 1991 (s 2(2)) s 10–14, 16–31, 34(a), 35, 37–39, 41–51(1), 52–59(1), 60, 61, 67, 68(1), 69, 71–80, 84(1)–(8), (10), (11), (13)–(17), 85, 86 and 88–90: 24 Apr 1991 (s 2(1)) s 32 and 84(9): 1 July 1991 (s 2(4)) s 34(b), 36, 40 and 87: 21 Aug 1990 (s 2(3)) s 51(2), 59(2), 62–66, 68(2) and 84(12): 25 Apr 1991 (s 2(5))	s 84–90
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 27): 29 June 2010 (s 2(1) item 9)	—
Occupational Superannuation Laws Amendment Act 1991	55, 1991	24 Apr 1991	s 4: 24 Apr 1991 (s 2)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 1991	100, 1991	27 June 1991	s 15–28, 30–32, 33(b), (e), (f), 34–76 and 79–84): 27 June 1991 (s 2(1)) s 29 and 77: 24 Apr 1991 (s 2(3), (6)) s 33(a): 16 June 1990 (s 2(4)) s 33(c) and (d): 30 June 1989 (s 2(5)) s 78: 8 Jan 1991 (s 2(7))	s 83 and 84
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (items 43, 44): 29 June 2010 (s 2(1) item 9)	—
Political Broadcasts and Political Disclosures Act 1991	203, 1991	19 Dec 1991	s 37 and 38: 16 Jan 1992	—
Veterans' Affairs Legislation Amendment Act (No. 2) 1991	208, 1991	24 Dec 1991	Sch: 24 Dec 1991 (s 2)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 3) 1991	216, 1991	24 Dec 1991	s 10, 12–39, 41, 43, 44, 67–81, 83–86, 89(1), (3)–(19), 91, 92, 102, 103 and Sch 1–4: 24 Dec 1991 (s 2(1)) s 11 and 89(2): 22 Jan 1991 (s 2(2)) s 40 and 42: 6 Jan 1992 (s 2(3)) s 45, 46, 48–51, 54–58, 60–66, 90(1), (3)–(14), 93–96 and 98–101: 21 Aug 1991 (s 2(4)) s 47, 52, 53, 59, 90(2) and 97: 3 pm (A.C.T) 20 Aug 1991 (s 2(5)) s 82(2): 25 Dec 1991 (s 2(6))	s 89–103
as amended by				
Statute Law Revision Act 1996	43, 1996	25 Oct 1996	Sch 3 (item 119): 24 Dec 1991 (s 2(3))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 59): 29 June 2010 (s 2(1) item 9)	—
Life Insurance Policy Holders' Protection Levies Collection Act 1991	3, 1992	6 Jan 1992	Sch: 6 Jan 1992 (s 2)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act 1992	35, 1992	25 May 1992	s 7–75: 25 May 1992 (s 2)	s 63–75
as amended by				
Taxation Laws Amendment Act (No. 3) 1992	98, 1992	30 June 1992	s 103 and 104: 1 July 1992 (s 2(2))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 28): 29 June 2010 (s 2(1) item 9)	—
Social Security (Family Payment) Amendment Act 1992	69, 1992	26 June 1992	Sch: 1 Jan 1993 (s 2)	—
Veterans' Affairs Legislation Amendment Act 1992	70, 1992	26 June 1992	Sch (Pt 8): 20 Oct 1991 (s 2(12)) Sch (Pt 9): 1 July 1992 (s 2(13))	—
Taxation Laws Amendment Act (No. 2) 1992	80, 1992	30 June 1992	s 52(2) and 53(2): 1 July 1992 (s 2(3)) Remainder: 30 June 1992 (s 2(1))	s 65–84
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 45): 29 June 2010 (s 2(1) item 9)	—
Social Security Legislation Amendment Act 1992	81, 1992	30 June 1992	s 3 and Sch 2 (Pt 1): 30 June 1992 (s 2(1)(a), (g)) Sch 2 (Pt 6): 1 July 1992 (s 2(14)(c))	s 3
Superannuation Guarantee (Consequential Amendments) Act 1992	92, 1992	30 June 1992	Sch: 1 July 1992 (s 2)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 3) 1992	98, 1992	30 June 1992	s 4–31 and 37–81: 30 June 1992 (s 2(1)) s 32–36: 1 July 1992 (s 2(2))	s 5, 7, 20, 31, 36, 38, 46, 57, 80 and 81
as amended by				
Taxation Laws Amendment Act 1993	17, 1993	9 June 1993	s 65: 30 June 1992 (s 2(3))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 60): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (Self Assessment) Act 1992	101, 1992	30 June 1992	s 16–32, 34 and Sch 1–4: 30 June 1992 (s 2)	s 34
as amended by				
Statute Law Revision Act 1996	43, 1996	25 Oct 1996	Sch 3 (item 121): 30 June 1992 (s 2(3))	—
Sales Tax Amendment (Transitional) Act 1992	118, 1992	30 Sept 1992	Sch: 28 Oct 1992 (s 2)	—
Student Assistance Amendment Act 1992	138, 1992	19 Nov 1992	s 27–30: 19 Nov 1992 (s 2(1))	—
Radiocommunications (Transitional Provisions and Consequential Amendments) Act 1992	167, 1992	11 Dec 1992	Sch: 1 July 1993 (s 2)	—
Income Tax Assessment Amendment (Foreign Investment) Act 1992	190, 1992	18 Dec 1992	1 Jan 1993 (s 2)	s 11(2), 12(2), 14(2), 24(2), (3) and 25(2)
as amended by				
Taxation Laws Amendment Act (No. 2) 1993	18, 1993	9 June 1993	s 61: 1 Jan 1993 (s 2(2))	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 4) 1992	191, 1992	21 Dec 1992	s 4–35: 21 Dec 1992 (s 2)	s 10, 13, 19, 20(1), 22, 31, 32, 33(2), 34 and 35
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 74): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (Superannuation) Act 1992	208, 1992	22 Dec 1992	s 4–6, 19–33 and 47–61: 1 July 1994 (s 2(2)(a)) s 7–18 and 34–46: 22 Dec 1992 (s 2(1))	s 6, 17, 18, 27, 33, 38, 39, 46, 49, 61 and 62
as amended by				
Taxation Laws Amendment (Superannuation) Act 1993	7, 1993	27 May 1993	s 63 and 64: 22 Dec 1992 (s 2(6))	s 64
Taxation Laws Amendment Act (No. 2) 1995	169, 1995	16 Dec 1995	Sch 10 (item 9): 1 July 1994 (s 2(10))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 106): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (Fringe Benefits Tax Measures) Act 1992	223, 1992	24 Dec 1992	Sch: 1 Apr 1994 (s 2)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 5) 1992	224, 1992	24 Dec 1992	s 4–13, 14(1), 15(1), 16(1), 17(1) and 18–87: 24 Dec 1992 (s 2(1)) s 14(2), 15(2), 16(2) and 17(2): 1 July 1993 (s 2(1))	s 13, 17, 21, 22, 24, 32, 34, 36, 38, 40, 44, 45, 56, 57, 81, 82, 86 and 87
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 85): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 6) 1992	227, 1992	24 Dec 1992	s 9 and 10: 19 Aug 1992 (s 2(2)) s 11–13: 1 Jan 1993 (s 2(3)) Remainder: 24 Dec 1992 (s 2(1))	s 5, 7, 10, 13, 31, 32 and 33
as amended by				
Taxation Laws Amendment Act (No. 2) 1994	82, 1994	23 June 1994	s 125: 24 Dec 1992 (s 2(7))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 90): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (Car Parking) Act 1992	237, 1992	24 Dec 1992	s 9 and 10: 24 Dec 1992 (s 2)	s 10
Income Equalisation Deposits Laws Amendment Act 1992	238, 1992	24 Dec 1992	s 23–26: 19 Aug 1992 (s 2)	s 26

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Superannuation) Act 1993	7, 1993	27 May 1993	s 4–6, 8–11 and 30–34: 27 May 1993 (s 2(1)) s 7 and 12–29: 1 July 1994 (s 2(2)(a), (3))	s 5, 11, 20, 25, 29, 33 and 34
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 107): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act 1993	17, 1993	9 June 1993	s 8–59: 9 June 1993 (s 2(1))	s 14, 17, 22, 24, 32, 34, 35, 40, 43, 45, 47, 49, 51, 56, 58 and 59
as amended by				
Taxation Laws Amendment Act (No. 4) 1995	171, 1995	16 Dec 1995	Sch 6: 16 Dec 1995 (s 2(1))	—
Taxation Laws Amendment Act (No. 3) 1997	147, 1997	14 Oct 1997	Sch 16 (item 1): 9 June 1993 (s 2(10))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 29): 29 June 2010 (s 2(1) item 9)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 1993	18, 1993	9 June 1993	s 8–29, 54–57, 59 and Sch: 9 June 1993 (s 2(1)) s 30–53: 1 Jan 1993 (s 2(2))	s 13, 14, 22, 56, 57 and 59
as amended by				
Taxation Laws Amendment Act (No. 3) 1994	138, 1994	28 Nov 1994	s 7(3): 28 Nov 1994 (s 2(1))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 46): 29 June 2010 (s 2(1) item 9)	—
Veterans' Affairs Legislation Amendment Act 1993	27, 1993	9 June 1993	s 3 and 17: 9 June 1993 (s 2(1))	s 3
Insolvency (Tax Priorities) Legislation Amendment Act 1993	32, 1993	16 June 1993	s 3–5, 8, 10, 12, 14, 16 and 17: 16 June 1993 (s 2(1)) s 6, 7, 9, 11, 13 and 15: 1 June 1993 (s 2(2))	s 17

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation (Deficit Reduction) Act (No. 2) 1993	55, 1993	27 Oct 1993	s 8–12: 27 Oct 1993 (s 2(1)) s 13: 1 July 1995 (s 2(2)(a)) s 14: repealed before commencing (s 2(3)(a)) s 15: 1 July 2000 (s 2(4))	s 8, 11, 12, 13(2) and 15(2)
as amended by				
Taxation Laws Amendment (Budget Measures) Act 1995	94, 1995	27 July 1995	Sch 2: 9 May 1995 (s 2(1))	—
Taxation Laws Amendment Act (No. 4) 1997	174, 1997	21 Nov 1997	Sch 8 (items 1–6): 1 July 1997 (s 2(4))	—
Taxation Laws Amendment Act (No. 2) 2000	58, 2000	31 May 2000	Sch 7 (item 1): 31 May 2000 (s 2(1))	—
Taxation (Deficit Reduction) Act (No. 1) 1993	57, 1993	27 Oct 1993	s 13–34: 27 Oct 1993 (s 2)	s 13, 16, 17, 23, 24, 26–28 and 34
Taxation (Deficit Reduction) Act (No. 3) 1993	58, 1993	27 Oct 1993	s 11–13: 27 Oct 1993 (s 2(1))	s 13
Superannuation Industry (Supervision) Consequential Amendments Act 1993	82, 1993	30 Nov 1993	s 15, 16(1) and 17–35: 1 July 1994 (s 2(2)(d)) s 16(2): 1 Dec 1993 (s 2(1))	s 35
Higher Education Funding Legislation Amendment Act 1993	116, 1993	24 Dec 1993	s 22–25: 1 Jan 1994 (s 2(2))	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 3) 1993	118, 1993	24 Dec 1993	s 14–116, 167–175 and 177–179: 24 Dec 1993 (s 2(1))	s 18, 23, 26, 30, 33, 38, 108–113, 116 and 167–175
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 61): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act 1994	56, 1994	7 Apr 1994	s 14–23, 39–54, 65–69, 70(3), 71(3), (4), 72–74, 75(2), 76–82, 83(3) and 84–87: 7 Apr 1994 (s 2(1)) s 24–32: 1 July 1993 (s 2(2)) s 33–38: 20 Mar 1994 (s 2(3)) s 55–64: 1 July 1994 (s 2(4)) s 70(1) and 83(1): 30 June 1989 (s 2(5), (8)) s 70(2), 71(2) and 83(2): 8 Jan 1991 (s 2(9)) s 71(1) and 75(1): 17 Jan 1990 (s 2(6), (7))	s 14, 18, 19, 23, 24, 32, 33, 38, 39, 46, 47, 48(3), 49, 50, 55, 63–65, 68, 69, 74(2), (3), 75(2), 78(2), 80(2), 82(2), 86, 87
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 30): 29 June 2010 (s 2(1) item 9)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 1994	82, 1994	23 June 1994	s 8–43, 47–71, 80–83, 93–112, 114–119, 122, 128–134: 23 June 1994 (s 2(1)) s 7, 120 and 121: 22 Oct 1986 (s 2(2)) s 44–46: 9 June 1993 (s 2(3)) s 72–79: 1 Jan 1993 (s 2(4)) s 84–92: 30 June 1992 (s 2(5)) s 113: 21 Dec 1992 (s 2(6)) s 123–127: 24 Dec 1992 (s 2(7))	s 21, 24, 28, 32, 33, 43, 44, 46, 49, 53, 56, 59, 62, 71, 83, 96, 104, 105, 109, 114, 119, 122 and 134
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 47): 29 June 2010 (s 2(1) item 9)	—
Drought Relief Payment Act 1994	125, 1994	18 Oct 1994	Sch (items 89–93): 18 Oct 1994 (s 2)	Sch (item 93)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 3) 1994	138, 1994	28 Nov 1994	s 4, 5, 8–10, 14–16, 21–24, 27–33, 44–92, 99–116 and Sch: 28 Nov 1994 (s 2(1)) s 11–13, 17–20, 25, 26 and 34–43: 1 Jan 1993 (s 2(2)) s 93–98: 28 Nov 1994 (s 2(3))	s 4, 8, 10, 11, 14, 16, 17, 19, 21, 24, 25, 27, 29, 30, 33, 34, 37, 39, 40, 42, 44, 49–51, 61–63, 65, 66, 74, 75, 79, 80, 83, 84, 86, 87, 92, 93, 98, 99, 101, 102, 104, 105, 107–109, 111, 115 and 116
as amended by				
Taxation Laws Amendment Act (No. 2) 1995	169, 1995	16 Dec 1995	Sch 10 (item 7): 28 Nov 1994 (s 2(8))	—
Taxation Laws Amendment Act (No. 3) 1997	147, 1997	14 Oct 1997	Sch 16 (items 2, 3): 28 Nov 1994 (s 2(11))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 62): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (Infrastructure Borrowings) Act 1994	163, 1994	16 Dec 1994	s 20–26: 16 Dec 1994 (s 2)	s 26
Social Security (Parenting Allowance and Other Measures) Legislation Amendment Act 1994	174, 1994	16 Dec 1994	s 14, 15 and Sch 4 (items 38–41, 47–51): 1 Jan 1995 (s 2(5)) Sch 1 (items 163–174): 1 July 1995 (s 2(1)) Sch 3 (items 34–38): 20 Sept 1994 (s 2(2))	s 14 and 15

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 4) 1994	181, 1994	19 Dec 1994	Sch 1 (items 1–21, 86–91), Sch 2 (items 5–23, 23 (2nd occurring)), Sch 3 (items 6–100), Sch 4 (items 9–23) and Sch 5 (items 25–30, 46(10)): 19 Dec 1994 (s 2(1)) Sch 1 (items 22–85): 13 Oct 1994 (s 2(2))	Sch 1 (items 1, 13, 14, 21, 22, 86, 88, 90, 91), Sch 2 (items 5, 23), Sch 3 (items 6, 13, 14, 17, 18, 23 (2nd occurring), 24, 29, 30, 34, 35, 41, 42, 48, 49, 51, 52, 54, 55, 67, 68, 72, 73, 80, 81, 85, 86, 90, 91, 94, 95, 99, 100), Sch 4 (items 9, 22, 23) and Sch 5 (item 46(10))
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 75): 29 June 2010 (s 2(1) item 9)	—
Student Assistance (Youth Training Allowance—Transitional Provisions and Consequential Amendments) Act 1994	184, 1994	23 Dec 1994	Sch 3 (items 55–62): 1 Jan 1995 (s 2)	—
Life Insurance (Consequential Amendments and Repeals) Act 1995	5, 1995	23 Feb 1995	s 3(2), (3) and Sch (items 14–35): 1 July 1995 (s 2)	s 3(2) and (3)
Income Tax (International Agreements) Amendment Act 1995	22, 1995	29 Mar 1995	Sch (items 16–35): 29 Mar 1995 (s 2)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Law Improvement (Substantiation) Act 1995	30, 1995	7 Apr 1995	Sch 1 and 2: 7 Apr 1995 (s 2)	s 3(3)
Taxation Laws Amendment (Drought Relief Measures) Act 1995	31, 1995	7 Apr 1995	Sch 1: 7 Apr 1995 (s 2)	—
as amended by				
Taxation Laws Amendment Act (No. 3) 1995	170, 1995	16 Dec 1995	Sch 4: 7 Apr 1995 (s 2(2))	—
Superannuation Laws Amendment (Small Accounts and Other Measures) Act 1995	53, 1995	23 June 1995	Sch 2: 1 July 1995 (s 2)	Sch 2 (item 19)
Taxation Laws Amendment (Budget Measures) Act 1995	94, 1995	27 July 1995	Sch 10: 9 May 1995 (s 2(1))	Sch 10 (item 2)
Social Security Legislation Amendment (Family Measures) Act 1995	106, 1995	29 Sept 1995	Sch 6: 1 Feb 1996 (s 2(2))	—
Taxation Laws Amendment Act (No. 1) 1995	120, 1995	25 Oct 1995	Sch 1 (items 1–57, 59–90) and Sch 2 (items 1, 3, 4): 25 Oct 1995 (s 2(1)) Sch 1 (item 58): 23 Nov 1994 (s 2(2))	Sch 1 (items 6, 7, 20, 21, 24, 35, 43, 44, 53, 57, 59, 71, 85, 86, 89, 90) and Sch 2 (item 1)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 31): 29 June 2010 (s 2(1) item 9)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security Legislation Amendment (Carer Pension and Other Measures) Act 1995	143, 1995	12 Dec 1995	Sch 6 (item 50): 1 Jan 1997 (s 2(9))	—
Taxation Laws Amendment (FBT Cost of Compliance) Act 1995	145, 1995	12 Dec 1995	Sch 1 (item 6) and Sch 2 (item 15): 12 Dec 1995 (s 2)	Sch 2 (item 15)
Veterans' Affairs Legislation Amendment (1995-96 Budget Measures) Act (No. 2) 1995	146, 1995	12 Dec 1995	Sch 12 (item 1): 1 Jan 1997 (s 2(13)) Sch 12 (items 2–13): 1 Jan 1996 (s 2(6))	Sch 12 (item 13)
Taxation Laws Amendment Act (No. 2) 1995	169, 1995	16 Dec 1995	Sch 1 (items 1–14, 16), Sch 2 (items 1–8, 11–15), Sch 3 (items 1–36, 40–44) and Sch 8 (items 1–5): 16 Dec 1995 (s 2(1)) Sch 3 (items 37–39): 1 July 1994 (s 2(2)) Sch 10 (item 2): 13 Oct 1994 (s 2(5))	Sch 1 (item 16), Sch 2 (items 11–15), Sch 3 (items 13, 17, 19, 21, 23, 25, 27, 33, 35, 36, 39, 43, 44) and Sch 8 (item 5)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 48): 29 June 2010 (s 2(1) item 9)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 3) 1995	170, 1995	16 Dec 1995	Sch 1 and Sch 2 (items 1–53), Sch 3 (items 15, 16): 16 Dec 1995 (s 2(1))	Sch 1 (items 12, 16, 18, 20, 33, 34, 40, 43, 49, 50), Sch 2 (items 51–53) and Sch 3 (item 16)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 63): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 4) 1995	171, 1995	16 Dec 1995	s 4, Sch 1, Sch 2 (items 1, 2, 86), Sch 3 and Sch 4 (items 1–4): 16 Dec 1995 (s 2(1), (3)) Sch 2 (items 3–85, 87–160): 1 July 1995 (s 2(2)) Sch 4 (items 5–14): 1 Mar 1996 (s 2(4))	s 4, Sch 1 (items 19, 36–40), Sch 2 (items 159, 159A, 160), Sch 3 (item 3) and Sch 4 (items 4, 10–12, 14)
as amended by				
Taxation Laws Amendment Act (No. 2) 1996	76, 1996	18 Dec 1996	Sch 6 (items 1–5): 16 Dec 1995 (s 2(5), (6))	—
Taxation Laws Amendment Act (No. 1) 1997	122, 1997	8 July 1997	Sch 2: 1 July 1995 (s 2(5))	—
Taxation Laws Amendment Act (No. 3) 1997	147, 1997	14 Oct 1997	Sch 16 (item 4): 16 Dec 1995 (s 2(12)) Sch 16 (items 5, 6): 1 July 1995 (s 2(13))	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws (Technical Amendments) Act 1998	41, 1998	4 June 1998	Sch 6 (items 20, 21): 1 July 1995 (s 2(11), (12))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 76): 29 June 2010 (s 2(1) item 9)	—
Law and Justice Legislation Amendment Act (No. 1) 1995	175, 1995	16 Dec 1995	Sch 2: 16 Dec 1995 (s 2(1))	—
Social Security and Veterans' Affairs Legislation Amendment Act 1995	1, 1996	9 Jan 1996	Sch 11 (items 1–7): 1 July 1996 (s 2(4)(d)) Sch 11 (items 8, 9): 20 Sept 1996 (s 2(5)(d)) Sch 11 (items 10–21): 1 July 1997 (s 2(6))	—
Income Tax Assessment Amendment Act 1996	17, 1996	27 June 1996	Sch 1: 1 July 1996 (s 2(2)) Sch 2: 1 July 1997 (s 2(3))	Sch 1 (item 6) and Sch 2 (item 6)
Taxation Laws Amendment Act (No. 1) 1996	31, 1996	9 July 1996	9 July 1996 (s 2)	s 4 and Sch 1 (items 3, 10–13)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 32): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (International Tax Agreements) Act 1996	39, 1996	9 Oct 1996	Sch 2: 9 Oct 1996 (s 2)	Sch 2 (item 3)
Statute Law Revision Act 1996	43, 1996	25 Oct 1996	Sch 4 (items 1 and 93): 25 Oct 1996 (s 2(1))	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Workplace Relations and Other Legislation Amendment Act 1996	60, 1996	25 Nov 1996	Sch 19 (items 19, 20): 25 Nov 1996 (s 2(1))	—
as amended by				
Workplace Relations and Other Legislation Amendment Act (No. 2) 1996	77, 1996	19 Dec 1996	Sch 3 (items 1, 2): 25 Nov 1996 (s 2(4))	—
Family (Tax Initiative) Act 1996	63, 1996	27 Nov 1996	s 3 and Sch 1: 1 Jan 1997 (s 2)	s 3
Taxation Laws Amendment Act (No. 2) 1996	76, 1996	18 Dec 1996	s 4 and Sch 1 (items 1–43, 47): 18 Dec 1996 (s 2(1)) Sch 1 (items 44–46): 1 Jan 1993 (s 2(2)) Sch 2: 27 June 1996 (s 2(3)) Sch 4 (items 19–24): 16 Feb 1997 (s 2(4))	s 4 and Sch 1 (items 29, 32, 37, 47)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 49): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 3) 1996	78, 1996	19 Dec 1996	Sch 1, 2 and Sch 4 (items 1–57): 19 Dec 1996 (s 2(1), (2)) Sch 4 (items 56, 57): 5 pm (A.C.T.) 23 July 1996 (s 2(4))	Sch 1 (items 5, 9, 12, 13), Sch 2 (item 2) and Sch 4 (items 10, 13, 18, 28, 38, 52, 57)
as amended by				
Taxation Laws Amendment Act (No. 3) 1997	147, 1997	14 Oct 1997	Sch 11 (item 13): 19 Dec 1996 (s 2(5))	—

Income Tax Assessment Act 1936

57

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Industry Research and Development Amendment Act 1996	82, 1996	19 Dec 1996	Sch 2: 19 Dec 1996 (s 2(1))	Sch 2 (item 2)
Social Security Legislation Amendment (Budget and Other Measures) Act 1996	84, 1996	23 Dec 1996	Sch 2 (items 13–15): 1 July 1997 (s 2(4))	—
Defence Legislation Amendment Act (No. 1) 1997	1, 1997	19 Feb 1997	Sch 2 (item 135): 19 Feb 1997 (s 2(1))	—
Commonwealth Services Delivery Agency (Consequential Amendments) Act 1997	29, 1997	17 Apr 1997	Sch 2 (items 68–70): 1 July 1997 (s 2)	—
Income Tax (Consequential Amendments) Act 1997	39, 1997	17 Apr 1997	Sch 1: 1 July 1997 (s 2)	Sch 1 (item 274)
as amended by				
Taxation Laws Amendment Act (No. 2) 1997	95, 1997	30 June 1997	Sch 1 (item 24): 1 July 1997 (s 2(2))	—
Tax Law Improvement Act 1997	121, 1997	8 July 1997	s 4: 8 July 1997 (s 2(1)) Sch 12 (items 24–29): 1 July 1997 (s 2(4))	s 4
Taxation Laws Amendment Act (No. 3) 1997	147, 1997	14 Oct 1997	Sch 14 (items 61–64): 1 July 1997 (s 2(8))	Sch 14 (item 64)
Taxation Laws Amendment Act (No. 1) 1998	16, 1998	16 Apr 1998	Sch 8 (items 1, 2): 1 July 1997 (s 2(3))	—
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 43): 1 July 1997 (s 2(1) item 47)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Private Health Insurance Incentives) Act 1997	56, 1997	30 Apr 1997	Sch 1 (items 1, 3–5) and Sch 2 (items 1–6, 10(1)): 1 July 1997 (s 2(2), (4)) Sch 1 (item 2): 1 July 1994 (s 2(3)) Sch 3: 30 Apr 1997 (s 2(1))	Sch 1 (item 5), Sch 2 (item 10(1)) and Sch 3 (item 2)
as amended by				
Taxation Laws Amendment Act (No. 3) 1997	147, 1997	14 Oct 1997	Sch 16 (item 9): 30 Apr 1997 (s 2(16))	—
Taxation Laws Amendment Act (No. 3) 1999	11, 1999	31 Mar 1999	Sch 3 (items 5, 6): 1 July 1997 (s 2(6))	—
Retirement Savings Accounts (Consequential Amendments) Act 1997	62, 1997	28 May 1997	Sch 13: 2 June 1997 (s 2)	—
Superannuation Contributions Tax (Consequential Amendments) Act 1997	71, 1997	5 June 1997	Sch 1: 5 June 1997 (s 2)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 1997	95, 1997	30 June 1997	s 4, Sch 1 (items 1–22), Sch 2, Sch 3 (items 1–14), Sch 4, Sch 5 (items 1–9, 12, 13, 17–21) and Sch 6: 30 June 1997 (s 2(1), (3), (4))	s 4 and Sch 1 (item 22), Sch 2 (items 19, 20), Sch 3 (item 14), Sch 4 (items 3, 4) and Sch 5 (items 18, 21)
as amended by				
Taxation Laws Amendment Act (No. 3) 1997	147, 1997	14 Oct 1997	Sch 16 (item 8): 30 June 1997 (s 2(15))	—
Taxation Laws (Technical Amendments) Act 1998	41, 1998	4 June 1998	Sch 6 (item 22): 30 June 1997 (s 2(13))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 50): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (Infrastructure Borrowings) Act 1997	104, 1997	30 June 1997	Sch 2: 30 June 1997 (s 2)	—
Aged Care (Consequential Provisions) Act 1997	114, 1997	7 July 1997	Sch 5 (items 30, 31): 1 Oct 1997 (s 2(1))	—
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 38): 1 Oct 1997 (s 2(1) item 42)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Law Improvement Act 1997	121, 1997	8 July 1997	s 4: 8 July 1997 (s 2(1)) Sch 2 (items 18–37), Sch 3 (items 31–61), Sch 4 (items 63–138), Sch 5 (items 43–93), Sch 6 (items 68–132), Sch 7 (items 5–7), Sch 8 (items 32–51), Sch 9 (items 16–40), Sch 10 (items 12–15), Sch 11 (items 37–57) and Sch 12 (items 15–23); 1 July 1997 (s 2(3), (5))	s 4, Sch 2 (items 31, 33), Sch 3 (items 47, 52, 56, 59) and Sch 4 (item 78)
as amended by				
Taxation Laws Amendment Act (No. 6) 1999	54, 1999	5 July 1999	Sch 4 (items 11, 12): 5 July 1999 (s 2(1))	—
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 65): 1 July 1997 (s 2(1) item 63)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 1) 1997	122, 1997	8 July 1997	s 4, Sch 1 (items 1–15, 20), Sch 3 (items 1, 2, 6–21) and Sch 5: 8 July 1997 (s 2(1)) Sch 1 (items 17–19): 3 June 1990 (s 2(2)) Sch 1 (items 22, 23): 1 Sept 1994 (s 2(4)) Sch 1 (item 24): 1 Jan 1993 (s 2(3)) Sch 3 (items 3, 4): 24 June 1986 (s 2(6)) Sch 3 (item 5): 30 June 1992 (s 2(7)) Sch 4: 20 Jan 1997 (s 2(8)) Sch 6: 27 June 1996 (s 2(9)) Sch 8: 19 Dec 1996 (s 2(11))	s 4, Sch 1 (items 16, 21), Sch 3 (items 22, 23), Sch 5 (item 5) and Sch 8 (item 6)
as amended by				
Taxation Laws Amendment Act (No. 2) 1997	95, 1997	30 June 1997	Sch 1 (item 23): 30 June 1997 (s 2(1))	—
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 50): 8 July 1997 (s 2(1) item 51)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 33): 29 June 2010 (s 2(1) item 9)	—
Franchise Fees Windfall Tax (Consequential Amendments) Act 1997	134, 1997	19 Sept 1997	s 4 and Sch 1 (items 1, 2): 19 Sept 1997 (s 2)	s 4

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 3) 1997	147, 1997	14 Oct 1997	s 4, Sch 1 (items 1–43, 45), Sch 2 (item 1), Sch 3–5, Sch 6 (items 1–3, 5–9), Sch 8, Sch 10, Sch 13, Sch 14 (items 1–39, 41, 42), Sch 15 (items 1–6) and Sch 17: 14 Oct 1997 (s 2(1), (4)) Sch 6 (item 4) and Sch 14 (item 40): 1 July 1997 (s 2(2), (6A)) Sch 11 (items 1–12): 19 Dec 1996 (s 2(5))	s 4, Sch 1 (item 45), Sch 3 (item 5), Sch 4 (item 3), Sch 5 (item 34), Sch 6 (item 9), Sch 8 (item 3), Sch 10 (item 6), Sch 11 (item 12), Sch 13 (item 2), Sch 14 (items 17, 41) and Sch 17 (item 3)
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 54): 14 Oct 1997 (s 2(1) item 54)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 64): 29 June 2010 (s 2(1) item 9)	—
Foreign Affairs and Trade Legislation Amendment Act 1997	150, 1997	17 Oct 1997	Sch 2 (items 3–7): 17 Oct 1997 (s 2(1))	—
Audit (Transitional and Miscellaneous) Amendment Act 1997	152, 1997	24 Oct 1997	Sch 2 (items 877–880): 1 Jan 1998 (s 2(2))	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Foreign Income Measures) Act 1997	155, 1997	24 Oct 1997	24 Oct 1997 (s 2)	s 4, Sch 1 (items 120–129 and Sch 2 (item 5))
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (items 99, 100): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 4) 1997	174, 1997	21 Nov 1997	s 4, Sch 1–5, Sch 6 (items 17–23(2), (3)), Sch 7 (items 1–16, 32(1)) and Sch 9 (items 24–30(2), (3)): 21 Nov 1997 (s 2(1)–(3))	s 4, Sch 1 (items 17, 18), Sch 2 (item 6), Sch 3 (item 3), Sch 4 (items 8, 9), Sch 5 (item 11), Sch 6 (item 23(2), (3)), Sch 7 (item 32(1)) and Sch 9 (item 30(2), (3))
as amended by				
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Sch 6 (item 39): 21 Nov 1997 (s 2(1) item 34)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 77): 29 June 2010 (s 2(1) item 9)	—
Farm Household Support Amendment (Restart and Exceptional Circumstances) Act 1997	179, 1997	25 Nov 1997	Sch 2 (items 10, 11): 25 Nov 1997 (s 2)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation Contributions and Termination Payments Taxes Legislation Amendment Act 1997	191, 1997	7 Dec 1997	Sch 1: 7 Dec 1997 (s 2(1))	—
Child Care Payments (Consequential Amendments and Transitional Provisions) Act 1997	196, 1997	8 Dec 1997	Sch 1 (items 17, 18): 8 Dec 1997 (s 2(5))	—
Social Security Legislation Amendment (Parenting and Other Measures) Act 1997	197, 1997	11 Dec 1997	Sch 1 (items 313–337): 20 Mar 1998 (s 2(2))	—
as amended by Taxation Laws Amendment Act (No. 3) 1999	11, 1999	31 Mar 1999	Sch 3 (items 7, 8): 20 Mar 1998 (s 2(7))	—
Social Security and Veterans' Affairs Legislation Amendment (Family and Other Measures) Act 1997	202, 1997	16 Dec 1997	Sch 1 (items 41–43): 1 Jan 1998 (s 2(2))	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 1) 1998	16, 1998	16 Apr 1998	s 4, Sch 1 (items 1–58), Sch 6 (items 1–17) and Sch 10 (items 20–57): 16 Apr 1998 (s 2(1), (2))	s 4, Sch 1 (items 26, 58), Sch 6 (item 17) and Sch 10 (item 57)
as amended by				
Taxation Laws Amendment Act (No. 3) Act 1999	11, 1999	31 Mar 1999	Sch 3 (items 3, 4): 16 Apr 1998 (s 2(5))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 34): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (Trust Loss and Other Deductions) Act 1998	17, 1998	16 Apr 1998	s 4 and Sch 1: 16 Apr 1998 (s 2)	s 4 and Sch 1 (items 13–22, 22A, 23, 23A–26)
as amended by				
Taxation Laws Amendment Act (No. 2) 2000	58, 2000	31 May 2000	Sch 11 (items 2–11): 31 May 2000 (s 2(1))	Sch 11 (item 11)
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 64): 16 Apr 1998 (s 2(1) item 62) Sch 12 (items 77, 86): 3 July 2002 (s 2(1) item 66)	Sch 12 (item 86)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 109): 29 June 2010 (s 2(1) item 9)	—
Commonwealth Places (Consequential Amendments) Act 1998	23, 1998	17 Apr 1998	s 4(1) and Sch 1 (items 2, 3): 17 Apr 1998 (s 2)	s 4(1)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws (Technical Amendments) Act 1998	41, 1998	4 June 1998	s 4, Sch 1 (items 4–16, 18–26), Sch 2 (items 1–4), Sch 3 (items 1–3, 7(1)), Sch 4 (items 4, 5), Sch 5 (items 16, 18) and Sch 6 (items 1, 2, 4, 5, 7–13, 15–18, 27): 4 June 1998 (s 2(1)) Sch 1 (item 17): 9 Apr 1999 (s 2(2)) Sch 5 (items 17, 19): 12 Dec 1995 (s 2(5)) Sch 6 (item 3): 16 Dec 1985 (s 2(6)) Sch 6 (item 6): 1 Jan 1993 (s 2(7)) Sch 6 (item 14): never commenced (s 2(9)) Sch 6 (item 16): 1 July 1998 (s 2(10))	s 4, Sch 1 (item 26), Sch 2 (item 4), Sch 3 (item 7(1)), Sch 4 (item 5) and Sch 6 (item 27)
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (items 82, 86): 3 July 2002 (s 2(1) item 66)	Sch 12 (item 86)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 110): 29 June 2010 (s 2(1) item 9)	—
Social Security Legislation Amendment (Youth Allowance Consequential and Related Measures) Act 1998	45, 1998	17 June 1998	Sch 12 (items 1–24): 1 July 1998 (s 2(1))	Sch 12 (items 23, 24)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Law Improvement Act (No. 1) 1998	46, 1998	22 June 1998	s 4, Sch 2 (items 49–522), Sch 3 (items 13–20), Sch 4 (items 12–27), Sch 5 (items 6–10), Sch 6 (items 8–30), Sch 7 (items 12–19), Sch 8 (items 2–9) and Sch 9 (items 7, 8): 22 June 1998 (s 2(1)–(4))	s 4, Sch 5 (item 10), Sch 6 (item 30), Sch 8 (item 9) and Sch 9 (item 8)
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (items 66–68): 22 June 1998 (s 2(1) items 64, 65) Sch 12 (items 84–86): 3 July 2002 (s 2(1) item 66)	Sch 12 (item 86)
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Sch 6 (items 44, 45): 22 June 1998 (s 2(1) items 39, 40)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 3) 1998	47, 1998	23 June 1998	Sch 3 (items 17–20), Sch 4 (items 1, 6–65, 69), Sch 6, 7, Sch 8 (items 1–10) and Sch 9 (items 7–14, 15(3), 16): 23 June 1998 (s 2(1))	s 4, Sch 3 (item 20), Sch 4 (item 69), Sch 6 (item 6), Sch 7 (item 9, 26), Sch 8 (items 7–10) and Sch 9 (items 14, 15(3), 16)
as amended by				
Taxation Laws Amendment Act (No. 2) 2000	58, 2000	31 May 2000	Sch 3 (item 8): 23 June 1998 (s 2(7))	—
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (items 78, 86): 3 July 2002 (s 2(1) item 66)	Sch 12 (item 86)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 65): 29 June 2010 (s 2(1) item 9)	—
Financial Sector Reform (Consequential Amendments) Act 1998	48, 1998	29 June 1998	Sch 1 (items 83–97): 1 July 1998 (s 2(2))	—
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 72, 86): 3 July 2002 (s 2(1) item 66)	Sch 12 (item 86)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Company Law Review) Act 1998	63, 1998	29 June 1998	Sch 1–4 and Sch 5 (items 1–22, 25–53, 58–67): 1 July 1998 (s 2(1) and gaz 1998, No S325) Sch 5 (items 23, 24, 54–57): 1 July 1998 (s 2(2))	Sch 1 (item 3), Sch 2 (items 8, 9), Sch 3 (item 8), Sch 4 (item 5) and Sch 5 (item 67)
as amended by				
Taxation Laws Amendment Act (No. 7) 1999	117, 1999	22 Sept 1999	Sch 1 (items 5–7): 1 July 1998 (s 2(2))	—
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	Sch 10 (item 267): 29 June 1998 (s 2(1) item 20)	—
Taxation Laws Amendment (Farm Management Deposits) Act 1998	85, 1998	2 July 1998	Sch 1: 2 Jan 1999 (s 2(2))	—
Taxation Laws Amendment (Landcare and Water Facility Tax Offset) Act 1998	91, 1998	14 July 1998	Sch 1 (items 14–19): 14 July 1998 (s 2(1))	Sch 1 (item 19)
as amended by				
Taxation Laws Amendment Act (No. 1) 1999	16, 1999	9 Apr 1999	Sch 7 (items 15, 16): 14 July 1998 (s 2(2))	—
Primary Industries and Energy Legislation Amendment Act (No. 1) 1998	102, 1998	30 July 1998	Sch 2 (items 1, 2): 30 July 1998 (s 2)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Film Licensed Investment Company) Act 1998	108, 1998	7 Dec 1998	Sch 1 (item 12): 7 Dec 1998 (s 2)	—
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (items 79, 86): 3 July 2002 (s 2(1) item 66)	Sch 12 (item 86)
Taxation Laws Amendment (Private Health Insurance) Act 1998	128, 1998	21 Dec 1998	Sch 1: 21 Dec 1998 (s 2)	Sch 1 (item 6)
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (items 81, 86): 3 July 2002 (s 2(1) item 66)	Sch 12 (item 86)
Taxation Laws Amendment Act (No. 3) 1999	11, 1999	31 Mar 1999	Sch 1 (items 12–276, 398–404): 1 July 1999 (s 2(3), (4)) Sch 2: 9 Apr 1999 (s 2(2)) Sch 3 (items 1, 2): 31 Mar 1999 (s 2(1))	Sch 1 (items 398–404)
as amended by				
A New Tax System (Pay As You Go) Act 1999	178, 1999	22 Dec 1999	Sch 2 (items 87, 89–93): 22 Dec 1999 (s 2(1))	Sch 2 (items 92, 93)
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 55): 1 July 1999 (s 2(1) item 55)	—
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Sch 6 (items 36, 37): 1 July 1999 (s 2(1) item 32)	—

Income Tax Assessment Act 1936

71

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Assistance for Carers Legislation Amendment Act 1999	13, 1999	9 Apr 1999	Sch 1 (items 126–128): 1 July 1997 (s 2(3)) Sch 2 (items 56–64): 1 July 1999 (s 2(2)(b))	Sch 1 (item 128) and Sch 2 (items 63, 64(2))
Taxation Laws Amendment Act (No. 1) 1999	16, 1999	9 Apr 1999	s 4, Sch 1, Sch 3 (items 8–10, 12(3)), Sch 5, 6, Sch 7 (items 1–8) and Sch 8– 11: 9 Apr 1999 (s 2(1))	s 4, Sch 1 (item 14), Sch 3 (item 12(3)), Sch 5 (item 16), Sch 6 (item 28), Sch 7 (item 8), Sch 8 (item 2), Sch 9 (item 10), Sch 10 (items 3, 4) and Sch 11 (item 2)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 35): 29 June 2010 (s 2(1) item 9)	—
A New Tax System (Fringe Benefits Reporting) Act 1999	17, 1999	19 Apr 1999	Sch 2 (items 1–13, 15– 40): 19 Apr 1999 (s 2(1)) Sch 2 (item 14): 17 May 1999 (s 2(2))	Sch 2 (items 17, 20, 26, 29, 32, 39, 40)
Taxation Laws Amendment (Software Depreciation) Act 1999	39, 1999	31 May 1999	s 4 and Sch 1 (items 1– 3): 31 May 1999 (s 2)	s 4 and Sch 1 (item 21)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 103): 29 June 2010 (s 2(1) item 9)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999	44, 1999	17 June 1999	Sch 7 (items 59–104): 1 July 1999 (s 3(2)(e)) Sch 8 (items 18, 22, 23): 17 June 1999 (s 2(1))	Sch 8 (items 18, 22, 23)
as amended by				
Financial Sector Legislation Amendment Act (No. 1) 2000	160, 2000	21 Dec 2000	Sch 4 (item 4): 18 Jan 2001 (s 2(1))	—
Taxation Laws Amendment Act (No. 6) 1999	54, 1999	5 July 1999	s 4, Sch 1 (items 2–13, 36), Sch 3, Sch 5 (items 11–15), Sch 6 and Sch 7 (items 1, 3): 5 July 1999 (s 2(1))	s 4, Sch 1 (item 36), Sch 3 (item 11), Sch 5 (item 15), Sch 6 (item 2) and Sch 7 (item 3)
A New Tax System (Income Tax Laws Amendment) Act 1999	60, 1999	8 July 1999	Sch 2 (items 8–12): 9 July 1999 (s 2)	Sch 2 (item 12)
A New Tax System (Personal Income Tax Cuts) Act 1999	69, 1999	8 July 1999	Sch 2 (item 1) and Sch 3: 9 July 1999 (s 2)	Sch 3
A New Tax System (Closely Held Trusts) Act 1999	70, 1999	8 July 1999	Sch 1 and Sch 2 (items 1–12): 8 July 1999 (s 2)	Sch 1 (items 3, 4) and Sch 2 (item 12)
A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999	82, 1999	8 July 1999	Sch 8 (items 1–25, 29): 1 July 2000 (s 2(2))	Sch 8 (item 29)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999	83, 1999	8 July 1999	Sch 10 (item 22): 10 Dec 1999 (s 2(6A)) Sch 10 (items 7–21, 23, 68): 1 July 2000 (s 2(2))	Sch 10 (item 68)
as amended by				
Family and Community Services Legislation Amendment (1999 Budget and Other Measures) Act 1999	172, 1999	10 Dec 1999	Sch 2 (items 1, 2): 8 July 1999 (s 2(4))	—
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	Sch 7 (item 171): 1 July 2000 (s 2(1) item 7)	—
Taxation Laws Amendment Act (No. 2) 1999	93, 1999	16 July 1999	s 4, Sch 1 (items 1–35, 39–48), Sch 2, Sch 3 (items 26–33), Sch 4 (items 1–23, 25), Sch 5 and 7: 16 July 1999 (s 2(1)) Sch 4 (item 24): 16 Apr 1998 (s 2(2))	s 4, Sch 1 (items 39, 46, 48), Sch 2 (item 3), Sch 3 (item 33), Sch 4 (item 25) and Sch 5 (items 80, 81)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 51): 29 June 2010 (s 2(1) item 9)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 4) 1999	94, 1999	16 July 1999	s 4, Sch 3 (items 1–3), Sch 4, Sch 5 (items 23–35) and Sch 6 (items 67–73): 16 July 1999 (s 2(1))	s 4, Sch 3 (item 3), Sch 4 (item 2), Sch 5 (item 35) and Sch 6 (item 73)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 78): 29 June 2010 (s 2(1) item 9)	—
Superannuation Legislation Amendment Act (No. 2) 1999	96, 1999	16 July 1999	Sch 2: 16 July 1999 (s 2)	Sch 2 (items 3, 4)
Taxation Laws Amendment (CPI Indexation) Act 1999	102, 1999	16 July 1999	Sch 2: 16 July 1999 (s 2(1))	Sch 2 (item 2)
Taxation Laws Amendment (Demutualisation of Non-insurance Mutual Entities) Act 1999	103, 1999	16 July 1999	Sch 1: 16 July 1999 (s 2)	Sch 1 (item 4)
Taxation Laws Amendment Act (No. 7) 1999	117, 1999	22 Sept 1999	Sch 1 (items 1–4, 8): 1 July 1998 (s 2(1))	Sch 1 (item 8)
Statute Stocktake Act 1999	118, 1999	22 Sept 1999	Sch 2 (items 24, 49–51): 22 Sept 1999 (s 2(1))	Sch 2 (item 51)
Superannuation Legislation Amendment Act (No. 3) 1999	121, 1999	8 Oct 1999	Sch 2 (items 5, 6): 8 Oct 1999 (s 2(1))	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Superannuation (Unclaimed Money and Lost Members) Consequential and Transitional Act 1999	128, 1999	13 Oct 1999	s 8, Sch 1 (items 3–11) and Sch 3 (item 4): 13 Oct 1999 (s 2(1), (2), (6)) Sch 3 (item 1): 2 June 1997 (s 2(5))	s 8
Superannuation Contributions and Termination Payments Taxes Legislation Amendment Act 1999	131, 1999	13 Oct 1999	Sch 4: 13 Oct 1999 (s 2(1))	—
Public Employment (Consequential and Transitional) Amendment Act 1999	146, 1999	11 Nov 1999	Sch 1 (items 525–531): 5 Dec 1999 (s 2(1), (2))	—
New Business Tax System (Capital Allowances) Act 1999	164, 1999	10 Dec 1999	Sch 3 (items 11–14): 10 Dec 1999 (s 2(1))	Sch 3 (item 14)
New Business Tax System (Capital Gains Tax) Act 1999	165, 1999	10 Dec 1999	s 4 and Sch 1: 10 Dec 1999 (s 2)	s 4 and Sch 1 (items 61, 62)
as amended by				
Taxation Laws Amendment Act (No. 7) 2000	173, 2000	21 Dec 2000	Sch 3 (item 16): 21 Dec 2000 (s 2(1))	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 11): 29 June 2010 (s 2(1) item 9)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New Business Tax System (Integrity and Other Measures) Act 1999	169, 1999	10 Dec 1999	Sch 2 (items 4, 5), Sch 3 (items 5–7), Sch 4 (items 16–19), Sch 7 (items 1–5, 10, 12) and Sch 9 (items 16–22): 10 Dec 1999 (s 2(1), (3)) Sch 5 (item 15): 22 Feb 1999 (s 2(2)) Sch 7 (items 6–9): 22 Sept 2002 (s 2(4)) Sch 9 (item 15): 22 Dec 1999 (s 2(5))	Sch 2 (item 5), Sch 3 (item 7), Sch 4 (item 19), Sch 7 (item 12) and Sch 9 (item 22)
as amended by				
New Business Tax System (Miscellaneous) Act (No. 2) 2000	89, 2000	30 June 2000	Sch 8 (item 10): 30 June 2000 (s 2(1))	—
New Business Tax System (Simplified Tax System) Act 2001	78, 2001	30 June 2001	Sch 3 (items 14): 22 Sept 2002 (s 2(2)) s 15(2): 30 June 2001 (s 2(1))	Sch 3 (item 15(2))
A New Tax System (Indirect Tax and Consequential Amendments) Act 1999	176, 1999	22 Dec 1999	Sch 8 (items 16–25): 1 July 2000 (s 2(17))	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
A New Tax System (Pay As You Go) Act 1999	178, 1999	22 Dec 1999	s 4, Sch 1 (items 9–49A), Sch 2 (items 23–32, 35, 40–62, 92, 93): 22 Dec 1999 (s 2(1))	s 4, Sch 1 (item 49A) and Sch 2 (items 35, 92 and 93)
as amended by				
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Sch 10 (item 21): 22 Dec 1999 (s 2(1))	—
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 40): 22 Dec 1999 (s 2(1) item 44)	—
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Sch 6 (item 3): 22 Dec 1999 (s 2(1) item 10)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 1): 29 June 2010 (s 2(1) item 9)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Sch 2 (items 20–47), Sch 3 (items 3–6), Sch 5 (item 74), Sch 6 (items 1–13, 24(1)–(4)), Sch 10 (items 22–24), Sch 11 (item 44), Sch 16 (items 3–17, 37) and Sch 17 (items 1, 2): 22 Dec 1999 (s 2(1), (4), (7)(b)–(d)) Sch 5 (items 1–64), Sch 11 (items 14–43, 45–79) and Sch 12 (item 3): 1 July 2000 (s 2(9), (12))	Sch 5 (item 74), Sch 6 (item 24(1)–(4)), Sch 10 (item 24), Sch 11 (item 79), Sch 16 (item 37) and Sch 17 (item 2)
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 42): 1 July 2000 (s 2(1) item 46)	—
Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 2000	24, 2000	3 Apr 2000	Sch 11 (item 5): 12 May 2000 (s 2(11))	—
Timor Gap Treaty (Transitional Arrangements) Act 2000	25, 2000	3 Apr 2000	s 4–6 and Sch 2 (items 34, 35): 1:23am (Australian Central Standard Time) 26 Oct 1999 (s 2(2), 4)	s 4–6
Radiocommunications Legislation Amendment Act 2000	34, 2000	3 May 2000	Sch 1 (items 38–40): 31 May 2000 (s 2)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 5) 2000	43, 2000	3 May 2000	s 4, Sch 2 and 3: 3 May 2000 (s 2)	s 4, Sch 2 (item 6) and Sch 3 (items 9, 10)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 86): 29 June 2010 (s 2(1) item 9)	—
A New Tax System (Tax Administration) Act (No. 1) 2000	44, 2000	3 May 2000	Sch 3 (items 14–33, 36, 37), Sch 4 (items 10–12): 22 Dec 1999 (s 2(1)) Sch 3 (items 34, 35) and Sch 4 (items 4–9): 1 July 2000 (s 2(4), (5), (11))	Sch 4 (items 5, 7, 9)
A New Tax System (Family Assistance and Related Measures) Act 2000	45, 2000	3 May 2000	Sch 4 (items 11–28): 1 July 2000 (s 2(10), (11)) Sch 4 (item 29): 3 May 2000 (s 2(1))	Sch 4 (item 29)
as amended by				
Family and Community Services Legislation (Simplification and Other Measures) Act 2001	71, 2001	30 June 2001	Sch 2 (item 1): 3 May 2000 (s 2(5))	—
Family and Community Services Legislation Amendment Act 2003	30, 2003	15 Apr 2003	Sch 2 (item 87): 3 May 2000 (s 2(1) item 11)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 2000	58, 2000	31 May 2000	s 4, Sch 1, Sch 2 (items 1, 4(1)), Sch 3 (item 3), Sch 6 (item 34), Sch 10 (items 1–11, 17(1), (2), 18–30, 38(1), (2)) and Sch 11 (items 1, 11): 31 May 2000 (s 2(1), (2)) Sch 3 (items 1, 2, 4–7) and Sch 6 (item 33): 16 July 1999 (s 2(3)–(6), (12)) Sch 8 (items 1–17, 21): 1 July 1998 (s 2(13)) Sch 8 (item 18): 1 July 1999 (s 2(13))	s 4, Sch 1 (items 10, 11, 27), Sch 2 (item 4(1)), Sch 3 (item 3), Sch 6 (item 34), Sch 8 (item 21), Sch 10 (items 17(1), (2), 21, 38(1), (2)) and Sch 11 (item 11)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 52): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 3) 2000	66, 2000	22 June 2000	Sch 2 (item 2): 7 Dec 1998 (s 2(3))	—
Taxation Laws Amendment Act (No. 6) 2000	76, 2000	28 June 2000	Sch 1 (items 1–5, 8(1)–(3)): 28 June 2000 (s 2)	s 4 and Sch 1 (item 8(1)–(3))
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 91): 29 June 2010 (s 2(1) item 9)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New Business Tax System (Miscellaneous) Act (No. 1) 2000	79, 2000	30 June 2000	s 4: 30 June 2000 (s 2(1)) Sch 1 (items 1, 2, 4), Sch 2 (items 6A–6J, 7), Sch 3, Sch 4 (items 1–5) and Sch 6 (items 12–15): 1 July 2000 (s 2(2)) Sch 4 (items 6–10): 1 July 2001 (s 2(3)) Sch 5: 10 Dec 1999 (s 2(4))	s 4, Sch 1 (item 4), Sch 2 (item 7), Sch 3 (item 14), Sch 4 (items 5, 10), Sch 5 (item 45) and Sch 6 (item 15)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 17): 29 June 2010 (s 2(1) item 9)	—
New Business Tax System (Alienation of Personal Services Income) Act 2000	86, 2000	30 June 2000	Sch 1 (items 62, 72): 30 June 2000 (s 2(1)) Sch 1 (items 63–71): 1 July 2000 (s 2(2))	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New Business Tax System (Miscellaneous) Act (No. 2) 2000	89, 2000	30 June 2000	s 4, Sch 1 (item 66), Sch 2 (items 1–24, 35, 36, 48, 53–62), Sch 3 (items 1–29, 98–100), Sch 5 (items 32–34(1)) and Sch 8 (items 1–8, 11): 30 June 2000 (s 2(1)) Sch 1 (item 67): 1 pm (A.C.T.) 11 Nov 1999 (s 2(2)) Sch 2 (items 25, 26) and Sch 3 (items 30–97): 1 July 2000 (s 2(3), (8), (9))	s 4, Sch 2 (item 62), Sch 3 (items 29, 84, 100), Sch 5 (item 34(1)) and Sch 8 (item 11)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 18): 29 June 2010 (s 2(1) item 9)	—
New Business Tax System (Integrity Measures) Act 2000	90, 2000	30 June 2000	Sch 2: 30 June 2000 (s 2)	Sch 2 (item 11)
A New Tax System (Tax Administration) Act (No. 2) 2000	91, 2000	30 June 2000	Sch 2 (items 13–48, 130–142, 144(1), 145–147): 1 July 2000 (s 3(1))	Sch 2 (items 144(1), 147)
Indirect Tax Legislation Amendment Act 2000	92, 2000	30 June 2000	Sch 7 (items 26, 27): 1 July 2000 (s 2(1))	—
Social Security and Veterans' Entitlements Legislation Amendment (Miscellaneous Matters) Act 2000	94, 2000	30 June 2000	Sch 4: 1 July 2000 (s 2(5))	—

Income Tax Assessment Act 1936

83

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Youth Allowance Consolidation Act 2000	106, 2000	6 July 2000	Sch 5 (items 2–4): 6 July 2000 (s 2(1))	—
Taxation Laws Amendment Act (No. 4) 2000 as amended by	114, 2000	5 Sept 2000	s 4, Sch 3 and Sch 4 (items 1, 2, 82(1)): 5 Sept 2000 (s 2(1))	s 4, Sch 3 (item 3) and Sch 4 (item 82(1))
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Sch 6 (item 40): 5 Sept 2000 (s 2(1) item 35)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 79): 29 June 2010 (s 2(1) item 9)	—
Social Security and Veterans' Entitlements Legislation Amendment (Private Trusts and Private Companies—Integrity of Means Testing) Act 2000	132, 2000	13 Nov 2000	Sch 4: 13 Nov 2000 (s 2)	—
Criminal Code Amendment (Theft, Fraud, Bribery and Related Offences) Act 2000	137, 2000	24 Nov 2000	Sch 2 (items 242, 418, 419): 24 May 2001 (s 2(3))	Sch 2 (items 418, 419)
Farm Household Support Amendment Act 2000	144, 2000	7 Dec 2000	Sch 2 (items 5, 6) and Sch 3 (item 7(3), 8): 18 Dec 2000 (s 2(2) and gaz, 2000 No S634)	Sch 3 (item 7(3), 8)
Taxation Laws Amendment Act (No. 8) 2000	156, 2000	21 Dec 2000	Sch 7 (items 13, 14): 21 Dec 2000 (s 2(1))	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 7) 2000	173, 2000	21 Dec 2000	s 4 and Sch 4 (items 1–5, 65(1), (2)): 21 Dec 2000 (s 2(1))	s 4 and Sch 4 (item 65(1), (2))
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 94): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (Changes for Senior Australians) Act 2001	44, 2001	25 May 2001	Sch 1: 25 May 2001 (s 2)	Sch 1 (items 11, 12)
Corporations (Repeals, Consequential and Transitions) Act 2001	55, 2001	28 June 2001	s 4–14 and Sch 3 (items 220–263): 15 July 2001 (s 2(1), (3))	s 4–14
Governor-General Legislation Amendment Act 2001	57, 2001	28 June 2001	Sch 2 (items 1, 2, 4): 28 June 2001 (s 2)	Sch 2 (item 4)
Taxation Laws Amendment Act (No. 1) 2001	72, 2001	30 June 2001	Sch 2 (items 2–6, 62–65, 101–107, 108(2), 109(2), 110): 30 June 2001 (s 2)	Sch 2 (items 108(2), 109(2), 110)
Taxation Laws Amendment Act (No. 3) 2001	73, 2001	30 June 2001	Sch 2 (items 54–85, 95), Sch 3 (items 9–17) and Sch 4 (items 5, 6, 10): 30 June 2001 (s 2(1))	Sch 2 (item 95), Sch 3 (item 17) and Sch 4 (item 10)
Child Support Legislation Amendment Act 2001	75, 2001	30 June 2001	Schedule 5 (items 68, 69): 30 June 2001 (s 2(1))	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New Business Tax System (Capital Allowances—Transitional and Consequential) Act 2001	77, 2001	30 June 2001	Sch 2 (items 20–148, 488(1)): 30 June 2001 (s 2(1))	Sch 2 (item 488(1))
as amended by				
Taxation Laws Amendment Act (No. 5) 2002	119, 2002	2 Dec 2002	Sch 3 (item 97): 30 June 2001 (s 2(1) item 9)	—
New Business Tax System (Simplified Tax System) Act 2001	78, 2001	30 June 2001	Sch 3 (items 1–4, 6–13, 15): 30 June 2001 (s 2(1)) Sch 3 (item 5): 22 Sept 2002 (s 2(2))	Sch 3 (item 15)
Taxation Laws Amendment (Superannuation Contributions) Act 2001	89, 2001	18 July 2001	Sch 1 (items 1–4, 11(1), 12): 18 July 2001 (s 2)	Sch 1 (items 11(1), 12)
Family Law Legislation Amendment (Superannuation) (Consequential Provisions) Act 2001	114, 2001	18 Sept 2001	Sch 1 (items 3–15): 28 Dec 2002 (s 2)	—
Financial Sector (Collection of Data—Consequential and Transitional Provisions) Act 2001	121, 2001	24 Sept 2001	Sch 2 (items 154–157): 1 July 2002 (s 2(2))	—
Financial Services Reform (Consequential Provisions) Act 2001	123, 2001	27 Sept 2001	Sch 1 (items 238, 239): 11 Mar 2002 (s 2(1), (6))	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Safety, Rehabilitation and Compensation and Other Legislation Amendment Act 2001	144, 2001	1 Oct 2001	Sch 3 (item 3): 1 Oct 2001 (s 2(1))	—
Treasury Legislation Amendment (Application of Criminal Code) Act (No. 2) 2001	146, 2001	1 Oct 2001	Sch 4 (items 41–91): 15 Dec 2001 (s 2(1))	—
New Business Tax System (Thin Capitalisation) Act 2001	162, 2001	1 Oct 2001	Sch 1 (items 2–13, 23–26): 1 July 2001 (s 2(1))	Sch 1 (items 23–26)
New Business Tax System (Debt and Equity) Act 2001	163, 2001	1 Oct 2001	Sch 1 (items 35–116, 118(1), (2), (6)–(13)): 1 July 2001 (s 2)	Sch 1 (item 118(1), (2), (6)–(13))
as amended by				
Tax Laws Amendment (2005 Measures No. 5) Act 2005	162, 2005	19 Dec 2005	Sch 6 (items 26, 27): 1 July 2001 (s 2(1) item 6)	—
Taxation Laws Amendment Act (No. 2) 2001	167, 2001	1 Oct 2001	Sch 2, 3, Sch 4 (items 5–7), Sch 6 (items 1–3): 1 Oct 2001 (s 2(1)) Sch 5: 1 July 2000 (s 2(2))	Sch 2 (item 3), Sch 4 (item 7), Sch 5 (item 4) and Sch 6 (item 3)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 5) 2001	168, 2001	1 Oct 2001	s 4: 1 Oct 2001 (s 2(1)) Sch 2 (items 1–3): 1 July 2000 (s 2(2))	s 4 and Sch 2 (item 3)
as amended by				
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	Sch 7 (item 270): 22 June 2006 (s 2(1) item 24)	—
Tax Laws Amendment (2006 Measures No. 6) Act 2007	4, 2007	19 Feb 2007	Sch 2 (item 22): 19 Feb 2007 (s 2(1) item 3)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 87): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 6) 2001	169, 2001	1 Oct 2001	s 4, Sch 2, 3 and Sch 6 (items 16A–16K, 19(1), (2), (2B)): 1 Oct 2001 (s 2(1))	s 4, Sch 2 (item 3) and Sch 6 (item 19(1), (2), (2B))
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 92): 29 June 2010 (s 2(1) item 9)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Research and Development) Act 2001	170, 2001	1 Oct 2001	Sch 1 (items 1, 5, 6), Sch 2 (items 1, 2), Sch 3 (items 1–10, 19(1)) and Sch 4: 1 Oct 2001 (s 2(1)) Sch 2 (items 4–27, 51): 12 pm (A.C.T.) 29 Jan 2001 (s 2(2)) Sch 2 (items 52–68, 92): 30 June 2001 (s 2(3))	Sch 1 (item 6), Sch 2 (items 2, 51, 92), Sch 3 (item 19(1)) and Sch 4 (item 11)
as amended by				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 63): 1 Oct 2001 (s 2(1) item 61)	—
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	Sch 10 (item 268): 1 Oct 2001 (s 2(1) item 21)	—
Taxation Laws Amendment (Superannuation) Act (No. 1) 2002	15, 2002	4 Apr 2002	Sch 1 (items 1–4, 21): 4 Apr 2002 (s 2(1) item 2)	Sch 1 (item 21)
Taxation Laws Amendment Act (No. 1) 2002	26, 2002	4 Apr 2002	Sch 1 (items 1, 8, 9(1), (3)): 4 Apr 2002 (s 2)	Sch 1 (item 9(1), (3))
Taxation Laws Amendment (Film Incentives) Act 2002	27, 2002	4 Apr 2002	Sch 1 (items 10–12): 4 Apr 2002 (s 2)	Sch 1 (item 12)
Taxation Laws Amendment (Baby Bonus) Act 2002	32, 2002	30 May 2002	s 4 and Sch 2: 30 May 2002 (s 2)	s 4

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment (Medicare Levy and Medicare Levy Surcharge) Act 2002	39, 2002	26 June 2002	s 4 and Sch 2 (items 1–3): 26 June 2002 (s 2)	s 4 and Sch 2 (item 3)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 102): 29 June 2010 (s 2(1) item 9)	—
New Business Tax System (Imputation) Act 2002	48, 2002	29 June 2002	Sch 3 (item 1) and Sch 4 (item 1): 29 June 2002 (s 2)	—
Taxation Laws Amendment (Superannuation) Act (No. 2) 2002	51, 2002	29 June 2002	s 4, Sch 1 (item 202(2)), Sch 3 (items 1, 2, 4), Sch 4 and 5: 29 June 2002 (s 2(1) items 3, 7–9) Sch 1 (items 170–184): 1 July 2003 (s 2(1) item 2)	s 4, Sch 1 (item 202(2)), Sch 3 (item 4), Sch 4 (item 3) and Sch 5 (item 2)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 108): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 4) 2002	53, 2002	29 June 2002	s 4 and Sch 1 (items 43, 44, 47, 48): 29 June 2002 (s 2(1) items 1, 2)	s 4 and Sch 1 (items 47, 48)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 80): 29 June 2010 (s 2(1) item 9)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 1: 1 July 2001 (s 2(1) item 2) Sch 3, 5, 6, Sch 9 (items 1–8, 41–44), Sch 11 (items 1, 5), Sch 12 (items 8–10, 14, 15): 3 July 2002 (s 2(1) items 4, 7, 8, 16, 18, 24, 27) Sch 4 (items 1, 2, 4) and Sch 12 (item 42): 1 July 2000 (s 2(1) items 5, 46) Sch 10: 17 Nov 1999 (s 2(1) item 17) Sch 12 (items 4, 11): 1 July 1998 (s 2(1) items 21, 25) Sch 12 (items 5, 6): 21 Dec 1998 (s 2(1) item 22) Sch 12 (item 7): 7 Dec 1998 (s 2(1) item 23) Sch 12 (items 12, 13): 23 June 1998 (s 2(1) item 26) Sch 12 (item 38): 1 Oct 1997 (s 2(1) item 42) Sch 12 (item 40): 22 Dec 1999 (s 2(1) item 44) Sch 12 (items 43, 65): 1 July 1997 (s 2(1) items 47, 63)	Sch 1 (item 11), Sch 3 (item 4), Sch 4 (item 4(1)), Sch 5 (item 2), Sch 6 (item 3), Sch 9 (items 41–44), Sch 11 (items 5) and Sch 12 (items 6, 9, 13)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
			Sch 12 (item 50): 8 July 1997 (s 2(1) item 51) Sch 12 (item 54): 14 Oct 1997 (s 2(1) item 54) Sch 12 (item 55): 1 July 1999 (s 2(1) item 55) Sch 12 (item 63): 1 Oct 2001 (s 2(1) item 61) Sch 12 (item 64): 16 Apr 1998 (s 2(1) item 62) Sch 12 (items 66–68): 22 June 1998 (s 2(1) items 64, 65)	
New Business Tax System (Consolidation) Act (No. 1) 2002	68, 2002	22 Aug 2002	s 4 and Sch 3 (item 40): 24 Oct 2002 (s 2)	s 4
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 12): 29 June 2010 (s 2(1) item 9)	—
New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002	90, 2002	24 Oct 2002	s 4, Sch 10, Sch 15 (items 16–18) and Sch 16 (items 2–20, 54, 55): 24 Oct 2002 (s 2(1) items 1, 2, 4, 5)	s 4, Sch 10 (items 2–11) and Sch 16 (items 54, 55)
as amended by				
New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002	117, 2002	2 Dec 2002	Sch 15 (items 2–4): 24 Oct 2002 (s 2(1) item 9)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
New Business Tax System (Consolidation and Other Measures) Act 2003	16, 2003	11 Apr 2003	Sch 18 (item 1): 24 Oct 2002 (s 2(1) item 10)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 15): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 3) 2002	97, 2002	10 Nov 2002	s 4 and Sch 2 (items 1–9): 10 Nov 2002 (s 2(1) items 1, 2) Sch 3: 3 July 2002 (s 2(1) item 3)	s 4 and Sch 3 (item 2)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 66): 29 June 2010 (s 2(1) item 9)	—
Workplace Relations Legislation Amendment (Registration and Accountability of Organisations) (Consequential Provisions) Act 2002	105, 2002	14 Nov 2002	Sch 3 (item 51): 12 May 2003 (s 2(1) item 27)	—
New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002	117, 2002	2 Dec 2002	s 4 and Sch 16: 2 Dec 2002 (s 2(1) items 1, 10) Sch 11 (items 1–7), Sch 14 (items 3–7): 24 Oct 2002 (s 2(1) item 9)	s 4 and Sch 16 (item 3)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 14): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 5) 2002	119, 2002	2 Dec 2002	s 4, Sch 3 (item 100(1)) and Sch 4: 2 Dec 2002 (s 2(1) items 1, 10) Sch 3 (items 1–3): 30 June 2001 (s 2(1) item 3)	s 4, Sch 3 (item 100(1)) and Sch 4 (item 19)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 88): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (Venture Capital) Act 2002	136, 2002	19 Dec 2002	Sch 2 (items 1–17, 28): 19 Dec 2002 (s 2(1) item 6)	Sch 2 (item 28)
Taxation Laws Amendment (Earlier Access to Farm Management Deposits) Act 2002	138, 2002	19 Dec 2002	s 4: 19 Dec 2002 (s 2(1) item 1) Sch 1 (items 1–6): 2 Jan 1999 (s 2(1) item 2) Sch 1 (items 7–13): 1 July 2002 (s 2(1) item 3)	s 4
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 97): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (Structured Settlements and Structured Orders) Act 2002	139, 2002	19 Dec 2002	s 4 and Sch 1 (items 3–5): 19 Dec 2002 (s 2)	s 4

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 104): 29 June 2010 (s 2(1) item 9)	—
Petroleum (Timor Sea Treaty) (Consequential Amendments) Act 2003	10, 2003	2 Apr 2003	s 4: 2 Apr 2003 (s 2(1) item 1) Sch 1 (items 34–52, 81): 20 May 2002 (s 2(1) item 2)	s 4 and Sch 1 (item 81)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 20): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 1) 2003	12, 2003	2 Apr 2003	Sch 1: 29 Aug 2001 (s 2(1) item 2) Sch 3 (items 7, 11): 2 Apr 2003 (s 2(1) item 4)	Sch 1 (item 10) and Sch 3 (item 11)
New Business Tax System (Consolidation and Other Measures) Act 2003	16, 2003	11 Apr 2003	s 4: 11 Apr 2003 (s 2(1) item 1) Sch 5 (item 1), Sch 9 (items 3–12), Sch 10 (item 1) and Sch 23 (items 1–9): 24 Oct 2002(s 2(1) items 4–6, 13) Sch 29 (items 1–11, 14): 29 June 2002 (s 2(1) items 20, 22)	s 4, Sch 9 (item 12) and Sch 29 (item 14)
as amended by				
Tax Laws Amendment (2004 Measures No. 2) Act 2004	83, 2004	25 June 2004	Sch 2 (item 51): 25 June 2004 (s 2(1) item 16)	—

Income Tax Assessment Act 1936

95

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 13): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment (Personal Income Tax Reduction) Act 2003	45, 2003	24 June 2003	s 4 and Sch 1 (items 1–3): 24 June 2003 (s 2)	s 4
Energy Grants (Credits) Scheme (Consequential Amendments) Act 2003	54, 2003	27 June 2003	Sch 6 (item 2): 1 July 2003 (s 2)	—
Taxation Laws Amendment Act (No. 2) 2003	65, 2003	30 June 2003	s 4, Sch 3 (items 1, 2), Sch 4, Sch 5 (items 2, 4): 30 June 2003 (s 2(1) items 1, 3, 4, 7) Sch 5 (item 1): 16 July 1999 (s 2(1) item 6)	s 4, Sch 3 (item 2), Sch 4 (item 2) and Sch 5 (item 4)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 53): 29 June 2010 (s 2(1) item 9)	—
Taxation Laws Amendment Act (No. 4) 2003	66, 2003	30 June 2003	s 4, Sch 1 and Sch 3 (items 1–46, 47, 48, 140(1), (5), (7)): 30 June 2003 (s 2(1) items 1, 2, 4–6, 14) Sch 3 (item 46A): 29 June 2002 (s 2(1) item 5A)	s 4, Sch 1 (item 18) and Sch 3 (item 140(1), (5), (7))
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 81): 29 June 2010 (s 2(1) item 9)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 6) 2003	67, 2003	30 June 2003	s 4: 30 June 2003 (s 2(1) item 1) Sch 9 (items 6–15, 18(1)(b), (2), 19): 1 Sept 2003 (s 2(1) item 5)	s 4 and Sch 9 (items 18(1)(b), (2), 19)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 93): 29 June 2010 (s 2(1) item 9)	—
Australian Heritage Council (Consequential and Transitional Provisions) Act 2003	86, 2003	23 Sept 2003	Sch 1 (item 3): 1 Jan 2004 (s 2(1) item 2)	—
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	s 4, Sch 1 (items 1, 21), Sch 3 (items 1, 6), Sch 4, Sch 6 (items 7–15): 14 Oct 2003 (s 2(1) items 1, 3, 5, 6, 14–16) s 5: 11 Oct 2002 (s 2(1) item 2) Sch 6 (item 5): 1 July 1998 (s 2(1) item 12) Sch 6 (item 6): 30 June 1992 (s 2(1) item 13)	s 4, 5, Sch 1 (item 21), Sch 3 (item 6) and Sch 4 (item 2)
as amended by				
Taxation Laws Amendment Act (No. 6) 2003	67, 2003	30 June 2003	Sch 10 (item 13): 14 Oct 2003 (s 2(1) item 8)	—
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 67): 29 June 2010 (s 2(1) item 9)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 8) 2003	107, 2003	21 Oct 2003	s 4, Sch 1 (items 5–9) and Sch 7 (items 11, 12): 21 Oct 2003 (s 2(1) items 1, 2, 6) Sch 6: 1 July 2003 (s 2(1) item 3)	s 4, Sch 1 (item 9(2)), Sch 6 (item 3) and Sch 7 (item 12)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 95): 29 June 2010 (s 2(1) item 9)	—
Superannuation (Government Co-contribution for Low Income Earners) (Consequential Amendments) Act 2003	111, 2003	12 Nov 2003	Sch 1 (items 1–6, 25): 12 Nov 2003 (s 2(1) items 2, 4)	Sch 1 (item 25)
Family and Community Services and Veterans' Affairs Legislation Amendment (2003 Budget and Other Measures) Act 2003	122, 2003	5 Dec 2003	Sch 2 (items 16–18): 5 Dec 2003 (s 2(1) item 2)	Sch 2 (item 18)
International Tax Agreements Amendment Act 2003	123, 2003	5 Dec 2003	Sch 3 (items 1, 2): 5 Dec 2003 (s 2)	—
New Business Tax System (Taxation of Financial Arrangements) Act (No. 1) 2003	133, 2003	17 Dec 2003	Sch 1 (items 1–3, 17(1)) and Sch 4 (items 21–37, 77, 78): 17 Dec 2003 (s 2)	s 4, Sch 1 (item 17(1)) and Sch 4 (items 77, 78)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009	15, 2009	26 Mar 2009	Sch 1 (items 113, 114): 17 Dec 2003 (s 2(1) item 3)	Sch 1 (item 114)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 19): 29 June 2010 (s 2(1) item 9)	—
Legislative Instruments (Transitional Provisions and Consequential Amendments) Act 2003	140, 2003	17 Dec 2003	Sch 1 (item 27): 1 Jan 2005 (s 2(1) item 3)	—
Taxation Laws Amendment Act (No. 5) 2003	142, 2003	17 Dec 2003	s 4, Sch 1 (items 1, 16, 17), Sch 2 (items 1, 3), Sch 4 (items 1, 2) and Sch 8 (items 1–3, 24(1)): 17 Dec 2003 (s 2(1) items 1–3, 6, 11, 13)	s 4, Sch 1 (item 1), Sch 2 (item 1), Sch 4 (item 2) and Sch 8 (item 24(1))
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 89): 29 June 2010 (s 2(1) item 9)	—
Higher Education Support (Transitional Provisions and Consequential Amendments) Act 2003	150, 2003	19 Dec 2003	Sch 2 (items 125–132): 1 Jan 2004 (s 2(1) item 16)	—
Taxation Laws Amendment Act (No. 2) 2004	20, 2004	23 Mar 2004	s 4, Sch 4 (item 1) and Sch 8 (items 9–11, 14): (s 2(1) items 1, 2, 4) Sch 6: 1 July 2000 (s 2(1) item 3)	s 4, Sch 4 (item 9) and Sch 8 (item 14)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 54): 29 June 2010 (s 2(1) item 9)	—
Military Rehabilitation and Compensation (Consequential and Transitional Provisions) Act 2004	52, 2004	27 Apr 2004	Sch 4 (items 1–9, 14(1), 15): 1 July 2004 (s 2(1) item 7)	Sch 4 (items 14(1), 15)
Family Assistance Legislation Amendment (More Help for Families—Increased Payments) Act 2004	59, 2004	26 May 2004	Sch 2 (items 34, 35): 1 July 2004 (s 2(1) item 3)	Sch 2 (item 35)
Family Assistance Legislation Amendment (More Help for Families—One-off Payments) Act 2004	60, 2004	26 May 2004	Sch 1 (items 14, 15), Sch 2 (items 7, 8) and Sch 3: 26 May 2004 (s 2)	Sch 3
New International Tax Arrangements Act 2004	73, 2004	23 June 2004	23 June 2004 (s 2)	Sch 1 (item 13), Sch 2 (item 6), Sch 3 (item 2) and Sch 4 (item 2)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2004 Measures No. 2) Act 2004	83, 2004	25 June 2004	s 4, Sch 1 (items 108–115, 126(7)), Sch 2 (items 1, 3, 4, 35, 37), Sch 3 (items 1–3, 6, 7), Sch 9, Sch 10 (item 43(1)) and Sch 11: 25 June 2004 (s 2(1) items 1, 12, 13, 16, 17, 21, 27, 28) Sch 1 (item 1): 30 June 2000 (s 2(1) item 2) Sch 10 (items 1, 2): 1 July 2000 (s 2(1) item 22)	s 4, Sch 1 (item 126(7)), Sch 2 (items 1, 37), Sch 3 (items 6, 7), Sch 9 (item 7), Sch 10 (item 43(1)) and Sch 11 (item 5)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 112): 29 June 2010 (s 2(1) item 9)	—
Superannuation Laws Amendment (2004 Measures No. 1) Act 2004	92, 2004	29 June 2004	Sch 1 (item 1): 29 June 2004 (s 2)	—
Superannuation Laws Amendment (2004 Measures No. 2) Act 2004	93, 2004	29 June 2004	Sch 1 (items 1, 2): 29 June 2004 (s 2(1) item 2)	—
Tax Laws Amendment (2004 Measures No. 1) Act 2004	95, 2004	29 June 2004	s 4, Sch 1, 8 and 9: 29 June 2004 (s 2(1) items 1, 2, 7) Sch 7 (items 11–13): 1 July 2004 (s 2(1) item 6)	s 4, Sch 1 (item 2), Sch 7 (item 13), Sch 8 (items 8, 9) and Sch 9 (item 9)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 111): 29 June 2010 (s 2(1) item 9)	—
New International Tax Arrangements (Participation Exemption and Other Measures) Act 2004	96, 2004	29 June 2004	Sch 2 (items 1–80, 85– 138, 140, 141) and Sch 3: 29 June 2004 (s 2(1) items 3, 5, 6)	Sch 2 (items 140, 141) and Sch 3 (item 10)
as amended by				
New International Tax Arrangements (Foreign-owned Branches and Other Measures) Act 2005	64, 2005	26 June 2005	Sch 5: 29 June 2004 (s 2(1) item 5)	—
Veterans' Entitlements (Clarke Review) Act 2004	100, 2004	30 June 2004	Sch 2 (item 31): 20 Sept 2004 (s 2(1) item 3D)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 1) 2004	101, 2004	30 June 2004	s 4, Sch 1 (items 1, 4), Sch 8, Sch 10 (items 1–6) and Sch 11 (items 161, 162): 30 June 2004 (s 2(1) items 1, 2, 9, 10, 18) Sch 11 (items 1, 2): 16 July 1999 (s 2(1) item 11) Sch 11 (items 17–34, 38–43): 30 June 2000 (s 2(1) item 13) Sch 11 (items 44–46, 49–51, 60–87, 101–127): 1 July 2000 (s 2(1) item 14) Sch 11 (items 131–140): 1 July 2001 (s 2(1) item 16)	s 4, Sch 1 (item 4), Sch 8 (item 3), Sch 10 (item 6) and Sch 11 (items 2, 18, 20, 22, 24, 26, 28, 30, 32, 34, 40, 43, 50, 63, 65, 68, 70, 72, 74, 76, 79, 81, 83, 85, 87, 104, 106, 109, 114, 116, 119, 121, 123, 125, 127, 133, 135, 137, 140, 162)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 36): 29 June 2010 (s 2(1) item 9)	—
Superannuation Legislation Amendment (Choice of Superannuation Funds) Act 2004	102, 2004	30 June 2004	Sch 2 (items 1–3, 10(1)): 30 June 2004 (s 2(1) item 3)	Sch 2 (item 10(1))
Tax Laws Amendment (2004 Measures No. 3) Act 2004	105, 2004	30 June 2004	s 4, Sch 1 (items 1–3) and Sch 3: 30 June 2004 (s 2(1) items 1, 2, 4)	s 4 and Sch 1 (item 19)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 113): 29 June 2010 (s 2(1) item 9)	—
Higher Education Legislation Amendment Act (No. 2) 2004	114, 2004	13 July 2004	Sch 5: 13 July 2004 (s 2(1) item 10)	—
Financial Framework Legislation Amendment Act 2005	8, 2005	22 Feb 2005	s 4 and Sch 1 (items 156–158, 496): 22 Feb 2005 (s 2(1) items 1, 2)	s 4 and Sch 1 (item 496)
New International Tax Arrangements (Managed Funds and Other Measures) Act 2005	21, 2005	21 Mar 2005	Sch 3 (items 1–31, 45, 47(1), (2)): 21 Mar 2005 (s 2)	Sch 3 (item 47(1), (2))
Tax Laws Amendment (2004 Measures No. 6) Act 2005	23, 2005	21 Mar 2005	s 4 and Sch 3 (items 14–74, 111(3)– (5), 112–114): 21 Mar 2005 (s 2(1) items 1, 6)	s 4 and Sch 3 (items 111(3)–(5), 112–114)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 114): 29 June 2010 (s 2(1) item 9)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	s 4, Sch 3 (items 1–16, 22), Sch 6 (items 1, 6–11), Sch 8, Sch 9 (items 3–13), Sch 10 (items 19–35, 270) and Sch 11 (items 1–3, 5): 1 Apr 2005 (s 2(1) items 1, 2, 4, 5, 23, 24) Sch 9 (items 1, 2): 29 June 2004 (s 2(1) item 3)	s 4, Sch 3 (item 22), Sch 6 (item 1), Sch 8 (item 5), Sch 9 (items 2, 13), Sch 10 (item 30) and Sch 11 (item 5)
as amended by				
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 6 (item 115): 29 June 2010 (s 2(1) item 9)	—
Social Security Legislation Amendment (One-off Payments for Carers) Act 2005	55, 2005	25 May 2005	Sch 1 (items 10, 11) and Sch 2: 25 May 2005 (s 2)	Sch 2

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments and Other Budget Measures) Act 2008	19, 2008	26 May 2008	Sch 3 (item 70): 26 May 2008 (s 2(1) item 6)	—
as amended by				
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Sch 2 (item 20): 26 May 2008 (s 2(1) item 21)	—
Statute Update (Autumn 2018) Act 2018	41, 2018	22 May 2018	Sch 5 (item 1): 19 June 2018 (s 2(1) item 4)	—
Tax Laws Amendment (2005 Measures No. 3) Act 2005	63, 2005	26 June 2005	Sch 1 (items 1–4, 23), Sch 2 and Sch 5: 26 June 2005 (s 2(1) items 2, 4)	Sch 1 (item 23), Sch 2 (item 3) and Sch 5 (item 4)
New International Tax Arrangements (Foreign-owned Branches and Other Measures) Act 2005	64, 2005	26 June 2005	Sch 1 (items 1–6), Sch 3 (items 1–4) and Sch 4 (items 2–27, 38, 39): 26 June 2005 (s 2(1) items 2, 4) Sch 2 (items 1–9): 27 June 2005 (s 2(1) item 3)	Sch 3 (item 4) and Sch 4 (items 38, 39)
Tax Laws Amendment (Improvements to Self Assessment) Act (No. 1) 2005	75, 2005	29 June 2005	Sch 1 (items 2–17, 31): 29 June 2005 (s 2)	Sch 1 (item 31)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2005 Measures No. 2) Act 2005	78, 2005	29 June 2005	Sch 7: 29 June 2005 (s 2)	—
Superannuation (Consequential Amendments) Act 2005	81, 2005	29 June 2005	Sch 7 (item 1): 1 July 2005 (s 2(1) item 6)	—
Human Services Legislation Amendment Act 2005	111, 2005	6 Sept 2005	Sch 2 (item 398): 1 Oct 2005 (s 2(1) item 7)	—
Tax Laws Amendment (Loss Recoupment Rules and Other Measures) Act 2005	147, 2005	14 Dec 2005	Sch 1 (items 1–3, 169(1)), Sch 2 (items 2–11, 27(1)–(4), 28(1)–(3)), Sch 4 (items 1–3, 12), Sch 5 (items 1–12, 20) and Sch 7 (items 1–13, 19, 20): 14 Dec 2005 (s 2(1) items 2, 3, 5, 6)	Sch 1 (item 169(1)), Sch 2 (items 27(1)–(4), 28(1)–(3)), Sch 4 (item 12), Sch 5 (item 20) and Sch 7 (item 19, 20)
Tax Laws Amendment (Superannuation Contributions Splitting) Act 2005	148, 2005	14 Dec 2005	14 Dec 2005 (s 2)	—
Tax Laws Amendment (2005 Measures No. 4) Act 2005	160, 2005	19 Dec 2005	Sch 3: 19 Dec 2005 (s 2(1) item 2)	Sch 3 (item 3)
Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005	161, 2005	19 Dec 2005	Sch 1 (items 1–25, 38–45, 62–73) and Sch 2 (items 4, 5, 28–32): 19 Dec 2005 (s 2)	Sch 1 (items 15, 19, 25, 68, 73) and Sch 2 (items 28–32)
as amended by				
Tax Laws Amendment (2006 Measures No. 3) Act 2006	80, 2006	30 June 2006	Sch 13: 19 Dec 2005 (s 2(1) item 13)	Sch 13 (item 2)

Income Tax Assessment Act 1936

107

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2005 Measures No. 5) Act 2005	162, 2005	19 Dec 2005	Sch 1, Sch 3 (items 8–15, 33) and Sch 5: 19 Dec 2005 (s 2(1) item 2) Sch 6 (items 14, 15): 1 July 2001 (s 2(1) item 6)	Sch 1 (item 5) and Sch 3 (item 33)
Tax Laws Amendment (2005 Measures No. 6) Act 2006	13, 2006	29 Mar 2006	Sch 4: 29 Mar 2006 (s 2(1) item 5)	Sch 4 (item 9)
Offshore Petroleum (Repeals and Consequential Amendments) Act 2006	17, 2006	29 Mar 2006	Sch 2 (items 38–40): 1 July 2008 (s 2(1) item 2)	Sch 2 (item 40)
Tax Laws Amendment (2006 Measures No. 1) Act 2006	32, 2006	6 Apr 2006	Sch 1 (items 4–15, 40(8), (9)): 6 Apr 2006 (s 2)	Sch 1 (item 40(8), (9))
Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments to Increase Assistance for Older Australians and Carers and Other Measures) Act 2006	41, 2006	22 May 2006	Sch 1 (item 8) and Sch 3 (items 10–12): 22 May 2006 (s 2)	—
Tax Laws Amendment (Personal Tax Reduction and Improved Depreciation Arrangements) Act 2006	55, 2006	19 June 2006	Sch 3: 1 July 2006 (s 2(1) item 4)	Sch 3 (item 4)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	s 4 and Sch 7 (items 35–50, 241–256): 22 June 2006 (s 2(1) items 1, 6, 24) Sch 7 (items 173, 175): 30 June 2000 (s 2(1) items 9, 11) Sch 7 (item 174): 24 Oct 2002 (s 2(1) item 10) Sch 7 (items 176, 178): 30 June 2004 (s 2(1) items 12, 14) Sch 7 (item 177): 24 Dec 1992 (s 2(1) item 13)	s 4 and Sch 7 (item 38)
Electoral and Referendum Amendment (Electoral Integrity and Other Measures) Act 2006	65, 2006	22 June 2006	Sch 4 (items 11, 12): 22 June 2006 (s 2(1) item 22)	Sch 4 (item 12)
Fuel Tax (Consequential and Transitional Provisions) Act 2006	73, 2006	26 June 2006	Sch 5 (items 4, 154, 155): 1 July 2006 (s 2(1) items 18, 21)	—
Tax Laws Amendment (2006 Measures No. 3) Act 2006	80, 2006	30 June 2006	Sch 1 (items 1, 4), Sch 2, Sch 3 (items 1, 5), Sch 4 (items 3, 4, 14, 21, 22, 30), Sch 6 (item 2) and Sch 9: 30 June 2006 (s 2(1) items 2–4, 6, 7) Sch 4 (items 15–19): 30 June 2002 (s 2(1) item 5)	Sch 1 (item 4), Sch 2 (item 1), Sch 3 (item 5), Sch 4 (items 14, 19, 30), Sch 9 (item 5) and Sch 13 (item 2)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006	101, 2006	14 Sept 2006	Sch 1 (items 1, 5–199), Sch 2 (items 118–565, 1017, 1023–1037) and Sch 6 (items 1–4, 6–15): 14 Sept 2006 (s 2(1) items 2, 4) Sch 3 (items 1–10) and Sch 4 (items 1–11): 1 Jan 2008 (s 2(1) item 3)	Sch 6 (items 1–4, 6–15)
as amended by				
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Sch 2 (item 28): 1 Mar 2010 (s 2(1) item 24)	—
Corporations (Aboriginal and Torres Strait Islander) Consequential, Transitional and Other Measures Act 2006	125, 2006	4 Nov 2006	Sch 2 (item 98): 1 July 2007 (s 2(1) item 2)	—
Tax Laws Amendment (2006 Measures No. 4) Act 2006	168, 2006	12 Dec 2006	s 4 and Sch 4 (items 14–28, 112): 12 Dec 2006 (s 2(1) items 1, 5) Sch 3 (items 3–5): 13 Dec 2005 (s 2(1) item 4)	s 4, Sch 3 (item 5) and Sch 4 (item 112)
Tax Laws Amendment (2006 Measures No. 6) Act 2007	4, 2007	19 Feb 2007	Sch 2 (items 1–10): 19 Feb 2007 (s 2(1) item 4)	Sch 2 (item 2)
Statute Law Revision Act 2007	8, 2007	15 Mar 2007	Sch 1 (item 16): 5 June 1997 (s 2(1) item 13)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Simplified Superannuation) Act 2007	9, 2007	15 Mar 2007	Sch 1 (items 3, 4, 24(1), 26, 27, 37): 15 Mar 2007 (s 2(1) item 2)	Sch 1 (items 24(1), 37)
Superannuation Legislation Amendment (Simplification) Act 2007	15, 2007	15 Mar 2007	Sch 1 (items 1–8, 22–149, 406(1)–(3)) and Sch 3 (items 6, 7): 15 Mar 2007 (s 2(1) items 2, 6)	Sch 1 (item 406(1)–(3))
Private Health Insurance (Transitional Provisions and Consequential Amendments) Act 2007	32, 2007	30 Mar 2007	Sch 3 (items 1–7): 1 July 2007 (s 2(1) item 8)	—
Tax Laws Amendment (2006 Measures No. 7) Act 2007	55, 2007	12 Apr 2007	Sch 1 (items 1, 2) and Sch 6: 12 Apr 2007 (s 2)	Sch 6 (item 4)
Tax Laws Amendment (2007 Measures No. 1) Act 2007	56, 2007	12 Apr 2007	Sch 3 (items 1–7, 14–16, 39): 12 Apr 2007 (s 2)	Sch 3 (item 39)
Social Security and Veterans' Affairs Legislation Amendment (One-off Payments and Other 2007 Budget Measures) Act 2007	66, 2007	11 May 2007	Sch 1 (item 16) and Sch 3 (items 10–12): 11 May 2007 (s 2(1) item 2)	—
Tax Laws Amendment (2007 Budget Measures) Act 2007	75, 2007	21 June 2007	Sch 1 (items 1–13): 21 June 2007 (s 2)	Sch 1 (item 13)
Tax Laws Amendment (Personal Income Tax Reduction) Act 2007	76, 2007	21 June 2007	Sch 1 (items 1–3, 11): 21 June 2007 (s 2)	Sch 1 (item 11)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2007 Measures No. 2) Act 2007	78, 2007	21 June 2007	s 4, Sch 3 (items 1–20), Sch 7 (items 1, 15) and Sch 8 (items 86–95): 21 June 2007 (s 2(1) items 1–3, 5, 6)	s 4, Sch 3 (items 4, 6, 9, 11, 14, 16, 18, 20) and Sch 7 (item 15)
Tax Laws Amendment (2007 Measures No. 3) Act 2007	79, 2007	21 June 2007	Sch 1 (items 1–27, 33–38, 43(1), (4), (5)), Sch 6 (items 1, 2, 8), Sch 7 (items 1–16), Sch 9 (items 1–13, 30–33) and Sch 10 (items 3–9, 32): 21 June 2007 (s 2(1) items 2, 4, 6) Sch 8 (items 1, 4–11, 26(1), (2) and (4)): 1 July 2007 (s 2(1) item 5)	Sch 1 (items 43(1), (4), (5)), Sch 6 (item 8), Sch 7 (item 16), Sch 8 (item 26(1), (2), (4)), Sch 9 (items 30–33) and Sch 10 (item 32)
Tax Laws Amendment (Small Business) Act 2007	80, 2007	21 June 2007	Sch 3 (items 97–108) and Sch 8 (items 1, 9): 21 June 2007 (s 2)	Sch 8 (item 9)
Families, Community Services and Indigenous Affairs Legislation Amendment (Child Support Reform Consolidation and Other Measures) Act 2007	82, 2007	21 June 2007	Sch 6 (item 38): 1 July 2007 (s 2(1) item 22) Sch 9: 1 July 2008 (s 2(1) item 26)	Sch 9 (item 5)
Veterans' Affairs Legislation Amendment (2007 Measures No. 1) Act 2007	89, 2007	21 June 2007	Sch 4: 22 June 2007 (s 2(1) item 22)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Corporations Legislation Amendment (Simpler Regulatory System) Act 2007	101, 2007	28 June 2007	Sch 1 (item 222): 1 Sept 2007 (s 2(1) item 4)	—
Families, Community Services and Indigenous Affairs Legislation Amendment (Child Care and Other 2007 Budget Measures) Act 2007	113, 2007	28 June 2007	Sch 1 (item 19): 1 July 2007 (s 2(1) item 2)	—
Social Security and Other Legislation Amendment (Welfare Payment Reform) Act 2007	130, 2007	17 Aug 2007	Sch 3 (item 1): 18 Aug 2007 (s 2)	—
Tax Laws Amendment (2007 Measures No. 4) Act 2007	143, 2007	24 Sept 2007	Sch 1 (items 2, 3, 18–127, 222, 223, 224(1), (2), 225, 226), Sch 4 (items 1–46, 51, 52), Sch 7 (items 9–17, 104(2)) and Sch 8: 24 Sept 2007 (s 2(1) items 2, 4, 11, 12)	Sch 1 (items 222, 223, 224(1), (2), 225, 226), Sch 4 (items 51, 52), Sch 7 (items 14, 17) and Sch 8 (item 14)
as amended by				
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Sch 2 (item 26): 1 Mar 2010 (s 2(1) item 24)	—
Financial Sector Legislation Amendment (Simplifying Regulation and Review) Act 2007	154, 2007	24 Sept 2007	Sch 1 (item 172A): 1 Jan 2008 (s 2(1) item 3) Sch 1 (item 296) and Sch 3 (item 3): 24 Sept 2007 (s 2(1) items 6, 7)	Sch 1 (item 296)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2007 Measures No. 5) Act 2007	164, 2007	25 Sept 2007	s 4, Sch 1 (items 27–35, 71), Sch 8 (items 1–5, 13(1)), Sch 10 (items 2–6) and Sch 11 (items 1–48, 78–80): 25 Sept 2007 (s 2(1) items 1, 2, 5, 8) Sch 10 (items 26–56): 1 July 2010 (s 2(1) item 6) Sch 12 (items 66–71): 27 Sept 2007 (s 2(1) item 9)	s 4, Sch 1 (item 71), Sch 8 (item 13(1)) and Sch 11 (items 78–80)
as amended by				
Tax Laws Amendment (2008 Measures No. 4) Act 2008	97, 2008	3 Oct 2008	Sch 3 (items 187, 188): 3 Oct 2008 (s 2(1) item 5)	—
Families, Community Services and Indigenous Affairs Legislation Amendment (Child Disability Assistance) Act 2007	182, 2007	28 Sept 2007	Sch 1 (item 14): 1 Oct 2007 (s 2(1) item 4)	—
Social Security and Veterans' Entitlements Legislation Amendment (One-off Payments and Other Budget Measures) Act 2008	19, 2008	26 May 2008	Sch 1 (item 16) and Sch 3 (items 11–13): 26 May 2008 (s 2(1) items 3, 6)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Personal Income Tax Reduction) Act 2008	29, 2008	23 June 2008	Sch 1 (items 1, 2, 10): 1 July 2008 (s 2(1) item 2) Sch 1 (items 11, 12, 20): 1 July 2009 (s 2(1) item 3) Sch 1 (items 21, 22, 30): 1 July 2010 (s 2(1) item 4)	Sch 1 (items 10, 20, 30)
Tax Laws Amendment (Election Commitments No. 1) Act 2008	32, 2008	23 June 2008	Sch 1 (items 4–11, 58): 23 June 2008 (s 2)	Sch 1 (item 58)
Tax Laws Amendment (2008 Measures No. 2) Act 2008	38, 2008	24 June 2008	Sch 9 (items 1, 4) and Sch 11: 24 June 2008 (s 2(1) item 7)	Sch 9 (item 4) and Sch 11 (item 2)
First Home Saver Accounts (Consequential Amendments) Act 2008	45, 2008	25 June 2008	Sch 1 (items 2–7), Sch 4 (items 1–7) and Sch 7 (items 1–5): 26 June 2008 (s 2)	—
Tax Laws Amendment (Budget Measures) Act 2008	59, 2008	30 June 2008	Sch 1 (items 6, 7, 10–13): 30 June 2008 (s 2)	Sch 1 (items 7, 13)
Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (2008 Budget and Other Measures) Act 2008	63, 2008	30 June 2008	s 4: 30 June 2008 (s 2(1) item 1) Sch 1 (items 8–11, 16): 1 July 2008 (s 2(1) item 2)	s 4 and Sch 1 (item 16)
First Home Saver Accounts (Further Provisions) Amendment Act 2008	92, 2008	30 Sept 2008	Sch 1 (items 5–9, 26) and Sch 2 (item 38): 1 Oct 2008 (s 2(1) item 2)	Sch 1 (item 26)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2008 Measures No. 4) Act 2008	97, 2008	3 Oct 2008	Sch 1 (items 1, 2, 12) and Sch 3 (items 5–43): 3 Oct 2008 (s 2(1) items 2, 3)	Sch 1 (item 12) and Sch 3 (items 11, 14, 18)
Financial System Legislation Amendment (Financial Claims Scheme and Other Measures) Act 2008	105, 2008	17 Oct 2008	Sch 1 (item 58): 18 Oct 2008 (s 2(1) item 2)	—
Offshore Petroleum Amendment (Greenhouse Gas Storage) Act 2008	117, 2008	21 Nov 2008	Sch 3 (item 15): 22 Nov 2008 (s 2(1) item 4)	—
Social Security and Other Legislation Amendment (Economic Security Strategy) Act 2008	131, 2008	1 Dec 2008	Sch 5 (items 1, 2): 1 Dec 2008 (s 2)	—
Same-Sex Relationships (Equal Treatment in Commonwealth Laws—General Law Reform) Act 2008	144, 2008	9 Dec 2008	Sch 14 (items 7–58): 10 Dec 2008 (s 2(1) item 36)	Sch 14 (item 58)
Tax Laws Amendment (2008 Measures No. 5) Act 2008	145, 2008	9 Dec 2008	Sch 3 and 5: 9 Dec 2008 (s 2)	Sch 3 (item 2) and Sch 5 (items 9, 10)
Household Stimulus Package Act (No. 2) 2009	4, 2009	18 Feb 2009	Sch 4 and Sch 5 (items 4, 5): 18 Feb 2009 (s 2(1) item 5)	Sch 4

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Bonus for Working Australians (Consequential Amendments) Act (No. 2) 2009	6, 2009	18 Feb 2009	Sch 1 (item 1): 18 Feb 2009 (s 2(1) item 2)	—
Tax Laws Amendment (2008 Measures No. 6) Act 2009	14, 2009	26 Mar 2009	Sch 4 (items 6–10): 26 Mar 2009 (s 2(1) item 2) Sch 5 (items 1, 14(1)): 29 Jan 2009 (s 2(1) items 3, 7) Sch 5 (item 4): never commenced (s 2(1) item 4)	Sch 5 (item 14(1))
Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009 as amended by	15, 2009	26 Mar 2009	Sch 1 (items 31–51, 102–105): 26 Mar 2009 (s 2(1) item 2)	Sch 1 (items 102–105)
Tax Laws Amendment (2010 Measures No. 4) Act 2010	136, 2010	7 Dec 2010	Sch 3 (items 133, 134): 26 Mar 2009 (s 2(1) item 8)	—
Tax Laws Amendment (2011 Measures No. 7) Act 2011	147, 2011	29 Nov 2011	Sch 4: 30 Nov 2011 (s 2(1) item 6)	Sch 4 (item 4)
Tax Laws Amendment (2012 Measures No. 2) Act 2012	99, 2012	29 June 2012	Sch 2 (item 5): 26 Mar 2009 (s 2(1) item 6)	—
Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013	85, 2013	28 June 2013	Sch 8 (items 49–54): 26 Mar 2009 (s 2(1) item 11)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Social Security Amendment (Liquid Assets Waiting Period) Act 2009	25, 2009	26 Mar 2009	Sch 1 (item 7): 18 Feb 2009 (s 2(1) item 3)	—
Tax Laws Amendment (2009 Measures No. 1) Act 2009	27, 2009	26 Mar 2009	Sch 3 (items 1–5, 40–43, 94–100, 102(1)): 27 Mar 2009 (s 2(1) item 5)	Sch 3 (item 102(1))
Tax Laws Amendment (2009 Measures No. 2) Act 2009	42, 2009	23 June 2009	Sch 1 (items 11–16), Sch 2 (items 17, 18) and Sch 4 (item 1): 23 June 2009 (s 2(1) items 2, 4, 8)	Sch 1 (item 16)
Tax Laws Amendment (2009 Budget Measures No. 1) Act 2009	62, 2009	29 June 2009	Sch 1: 29 June 2009 (s 2)	Sch 1 (item 2)
Financial Sector Legislation Amendment (Enhancing Supervision and Enforcement) Act 2009	75, 2009	27 Aug 2009	Sch 1 (items 206, 207): 27 Feb 2010 (s 2(1) item 2)	—
Tax Laws Amendment (2009 Measures No. 4) Act 2009	88, 2009	18 Sept 2009	s 4, Sch 1, Sch 3 (items 2–4), Sch 4 (items 1, 5) and Sch 5 (items 21–112, 306–318): 18 Sept 2009 (s 2(1) items 1, 2, 6, 7, 10) Sch 2 (items 2, 3): 1 Oct 2009 (s 2(1) item 3)	s 4, Sch 1 (item 2), Sch 3 (item 4), Sch 4 (item 5) and Sch 5 (items 307, 316, 318)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009	114, 2009	16 Nov 2009	Sch 1 (items 5–7) and Sch 2: 1 Mar 2010 (s 2(1) items 2, 4)	Sch 2
Tax Laws Amendment (2009 Measures No. 5) Act 2009	118, 2009	4 Dec 2009	Sch 5: 5 Dec 2009 (s 2(1) item 9)	Sch 5 (item 3)
Tax Laws Amendment (2009 Budget Measures No. 2) Act 2009	133, 2009	14 Dec 2009	Sch 1 (items 9–20, 86, 87): 14 Dec 2009 (s 2(1) item 2)	Sch 1 (items 86, 87)
Tax Laws Amendment (2009 Measures No. 6) Act 2010	19, 2010	24 Mar 2010	Sch 5 (item 1): 25 Feb 2009 (s 2(1) item 12) Sch 5 (item 6): 24 Mar 2010 (s 2(1) item 14)	Sch 5 (item 6)
Families, Housing, Community Services and Indigenous Affairs and Other Legislation Amendment (Miscellaneous Measures) Act 2010	33, 2010	13 Apr 2010	Sch 2 (items 1–5): 13 Apr 2010 (s 2(1) item 3)	—
Tax Laws Amendment (2010 Measures No. 1) Act 2010	56, 2010	3 June 2010	s 4, Sch 3 (items 1, 10(1)) and Sch 6 (items 17, 18, 55, 114, 118–126): 3 June 2010 (s 2(1) items 1, 7, 15, 23) Sch 1 (item 7): 1 July 2010 (s 2(1) item 3) Sch 2 (items 1, 4): 4 June 2010 (s 2(1) item 6) Sch 6 (item 108): 1 July 2006 (s 2(1) item 19)	s 4, Sch 2 (item 4), Sch 3 (item 10(1)) and Sch 6 (items 18, 119, 125)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Child Support and Family Assistance Legislation Amendment (Budget and Other Measures) Act 2010	65, 2010	28 June 2010	Sch 2 (items 98, 99): 1 July 2010 (s 2(1) item 2)	—
Corporations Amendment (Corporate Reporting Reform) Act 2010	66, 2010	28 June 2010	Sch 1 (items 56, 57): 28 June 2010 (s 2(1) item 5)	Sch 1 (item 57)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Sch 1 (items 1–33, 35) and Sch 6 (items 2–6): 29 June 2010 (s 2(1) item 2) Sch 2 (items 1, 2, 25): 1 July 2010 (s 2(1) item 3) Sch 5 (items 2–6): 28 June 2010 (s 2(1) item 7)	Sch 1 (item 35) and Sch 2 (item 25)
Tax Laws Amendment (Transfer of Provisions) Act 2010	79, 2010	29 June 2010	Sch 1 (items 1, 2, 17– 26, 53, 57, 66), Sch 3 (item 1), Sch 4 (items 1, 9–37, 51) and Sch 5 (items 1, 3–5, 13): 1 July 2010 (s 2(1) items 2, 4) Sch 2 (items 1, 10–15): 1 July 2010 (s 2(1) item 3)	Sch 1 (items 53, 57, 66), Sch 4 (item 51) and Sch 5 (item 13)
as amended by Tax Laws Amendment (2011 Measures No. 2) Act 2011	41, 2011	27 June 2011	Sch 5 (item 372): 1 July 2010 (s 2(1) item 22)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2010 Measures No. 3) Act 2010	90, 2010	29 June 2010	Sch 4 (items 1–4, 8): 29 June 2010 (s 2(1) item 3)	Sch 4 (item 8)
Paid Parental Leave (Consequential Amendments) Act 2010	105, 2010	14 July 2010	Sch 1 (items 37–52) and Sch 2 (items 1, 2): 1 Oct 2010 (s 2(1) items 9–11, 14)	Sch 2 (items 1, 2)
Tax Laws Amendment (Foreign Source Income Deferral) Act (No. 1) 2010	114, 2010	14 July 2010	Sch 1 (items 1–39, 93–96): 14 July 2010 (s 2(1) items 2, 4) Sch 1 (items 88–92): 14 Sept 2006 (s 2(1) item 3)	Sch 1 (items 93–96)
Tax Laws Amendment (2010 Measures No. 4) Act 2010	136, 2010	7 Dec 2010	s 4 and Sch 5: 7 Dec 2010 (s 2(1) items 1, 10) Sch 3 (items 1, 2): 26 Mar 2009 (s 2(1) item 3)	s 4 and Sch 5 (item 4)
Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010	145, 2010	16 Dec 2010	Sch 2 (items 31–33) and Sch 3 (items 1–6): 17 Dec 2010 (s 2(1) item 2)	—
Human Services Legislation Amendment Act 2011	32, 2011	25 May 2011	Sch 4 (items 282–284) and Sch 5: 1 July 2011 (s 2(1) items 3, 8) Sch 4 (items 621–624): never commenced (s 2(1) item 4)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2011 Measures No. 2) Act 2011	41, 2011	27 June 2011	Sch 5 (items 15–17): 28 June 2011 (s 2(1) item 11) Sch 5 (items 57–73, 79, 176–367, 376–382, 412, 413): 27 June 2011 (s 2(1) items 17, 23)	Sch 5 (items 69, 72)
Tax Laws Amendment (2011 Measures No. 4) Act 2011	43, 2011	27 June 2011	s 4 and Sch 2 (items 1–3, 6): 27 June 2011 (s 2(1) items 1, 5)	s 4 and Sch 2 (item 6)
Acts Interpretation Amendment Act 2011	46, 2011	27 June 2011	Sch 2 (items 688–692) and Sch 3 (items 10, 11): 27 Dec 2011 (s 2(1) items 5, 12)	Sch 3 (items 10, 11)
Tax Laws Amendment (2011 Measures No. 5) Act 2011	62, 2011	29 June 2011	Sch 1 (items 4, 5, 14), Sch 2 (items 1–7, 28–44, 51) and Sch 4 (items 1–32, 34): 29 June 2011 (s 2(1) items 2, 6)	Sch 1 (item 14), Sch 2 (item 51) and Sch 4 (item 34)
as amended by				
Tax Laws Amendment (2012 Measures No. 6) Act 2013	84, 2013	28 June 2013	Sch 4: 28 June 2013 (s 2(1) item 2)	—
Tax Laws Amendment (New Tax System for Managed Investment Trusts) Act 2016	53, 2016	5 May 2016	Sch 8 (items 4, 5): 5 May 2016 (s 2(1) item 4)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Research and Development) Act 2011	93, 2011	8 Sept 2011	Sch 3 (items 5–14, 44–53) and Sch 4 (items 1–6): 8 Sept 2011 (s 2(1) items 3, 6, 7) Sch 3 (item 43): never commenced (s 2(1) item 5)	Sch 4 (items 1–6)
as amended by				
Tax and Superannuation Laws Amendment (2014 Measures No. 4) Act 2014	110, 2014	16 Oct 2014	Sch 5 (items 153, 154): 8 Sept 2011 (s 2(1) item 17)	—
Higher Education Legislation Amendment (Student Services and Amenities) Act 2011	130, 2011	3 Nov 2011	Sch 1 (item 44): 1 Jan 2012 (s 2(1) item 2)	—
Clean Energy (Consequential Amendments) Act 2011	132, 2011	18 Nov 2011	Sch 2 (item 3): 2 Apr 2012 (s 2(1) item 5)	—
Clean Energy (Household Assistance Amendments) Act 2011	141, 2011	29 Nov 2011	Sch 6 (item 11): 14 May 2012 (s 2(1) item 14)	—
Tax Laws Amendment (2011 Measures No. 7) Act 2011	147, 2011	29 Nov 2011	s 4, Sch 7 and Sch 8 (item 42): 29 Nov 2011 (s 2(1) items 1, 7, 11)	s 4 and Sch 7

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Clean Energy (Tax Laws Amendments) Act 2011	159, 2011	4 Dec 2011	Sch 1 (items 1–3) and Sch 3 (items 1–16, 24): 1 July 2012 (s 2(1) items 2, 5) Sch 1 (items 4–6): repealed before commencing (s 2(1) item 3)	Sch 1 (items 3, 6) and Sch 3 (item 24)
as amended by				
Labor 2013-14 Budget Savings (Measures No. 1) Act 2015	72, 2015	25 June 2015	Sch 2 (items 1, 2): 26 June 2015 (s 2)	—
Tax Laws Amendment (2011 Measures No. 9) Act 2012	12, 2012	21 Mar 2012	s 4 and Sch 6 (items 1, 2, 188, 189, 219–234, 248, 252–255): 21 Mar 2012 (s 2(1) items 1, 6, 31) Sch 6 (items 30, 31): 15 Mar 2007 (s 2(1) item 12) Sch 6 (items 153–156): 22 Mar 2012 (s 2(1) item 26)	s 4 and Sch 6 (items 31, 155, 156, 189, 248, 253, 255)
as amended by				
Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013	88, 2013	28 June 2013	Sch 7 (item 228): 28 June 2013 (s 2(1) item 23)	—
Fairer Private Health Insurance Incentives Act 2012	26, 2012	4 Apr 2012	Sch 1 (items 2, 48(1)): 1 July 2012 (s 2(1) item 2)	Sch 1 (item 48(1))

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (Shipping Reform) Act 2012	57, 2012	21 June 2012	Sch 4: 21 June 2012 (s 2)	Sch 4 (item 2)
Tax Laws Amendment (2012 Measures No. 3) Act 2012	58, 2012	21 June 2012	Sch 1 (item 1) and Sch 3: 21 June 2012 (s 2(1) items 2, 3)	Sch 3 (item 2)
Tax Laws Amendment (2012 Measures No. 1) Act 2012	71, 2012	27 June 2012	Sch 4: 27 June 2012 (s 2(1) item 5)	Sch 4 (item 12)
Tax Laws Amendment (Cross-Border Transfer Pricing) Act (No. 1) 2012	115, 2012	8 Sept 2012	Sch 1 (items 1–4): 8 Sept 2012 (s 2)	—
Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012	158, 2012	28 Nov 2012	Sch 4 (items 48–52): 29 Nov 2012 (s 2(1) item 10)	—
Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012	169, 2012	3 Dec 2012	Sch 2 (items 1–3, 26, 27): 3 Dec 2012 (s 2(1) item 3)	—
Personal Liability for Corporate Fault Reform Act 2012	180, 2012	10 Dec 2012	Sch 6 (items 17–19) and Sch 7: 11 Dec 2012 (s 2)	Sch 7
Social Security Legislation Amendment (Disaster Recovery Allowance) Act 2013	62, 2013	26 June 2013	Sch 1 (item 11): 1 Oct 2013 (s 2)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax Laws Amendment (2012 Measures No. 6) Act 2013	84, 2013	28 June 2013	s 4, Sch 1 (items 1, 9(1), 10–18) and Sch 5: 28 June 2013 (s 2(1) items 1, 2)	s 4, Sch 1 (item 9(1)) and Sch 5 (item 21)
Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013	85, 2013	28 June 2013	s 4 and Sch 7 (items 2–6, 10): 28 June 2013 (s 2(1) items 1, 10)	s 4 and Sch 7 (item 10)
Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013	88, 2013	28 June 2013	s 4 and Sch 7 (item 199): 28 June 2013 (s 2(1) items 1, 21) Sch 5 (items 11–20, 24): 1 July 2013 (s 2(1) item 10) Sch 5 (items 28–34, 36–38) and Sch 6 (items 1, 2, 49): 29 June 2013 (s 2(1) items 11, 13) Sch 5 (item 35): 29 June 2013 (s 2(1) item 12)	s 4 and Sch 5 (item 24)
Charities (Consequential Amendments and Transitional Provisions) Act 2013	96, 2013	28 June 2013	Sch 1 (items 19–22): 1 Jan 2014 (s 2(1) item 2)	—
Tax Laws Amendment (Countering Tax Avoidance and Multinational Profit Shifting) Act 2013	101, 2013	29 June 2013	Sch 1 (items 1–8, 10) and Sch 2 (items 1, 8–19, 50): 29 June 2013 (s 2(1) items 2, 3)	Sch 1 (item 10) and Sch 2 (item 50)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Private Health Insurance Amendment (Lifetime Health Cover Loading and Other Measures) Act 2013	105, 2013	29 June 2013	Sch 1 (item 3): 1 July 2013 (s 2)	—
Tax Laws Amendment (2013 Measures No. 2) Act 2013	124, 2013	29 June 2013	Sch 2 (items 1, 7–20): 11 July 2013 (s 2(1) item 3) Sch 2 (items 49–65): 29 June 2013 (s 2(1) item 4) Sch 11 (items 33, 34, 56(1)): 30 June 2013 (s 2(1) item 22)	Sch 11 (item 56(1))
Tax and Superannuation Laws Amendment (2014 Measures No. 1) Act 2014	11, 2014	18 Mar 2014	Sch 3 (item 1): 18 Mar 2014 (s 2(1) item 4) Sch 3 (items 3, 4, 6): 1 July 2019 (s 2(1) item 6) Sch 3 (item 5): repealed before commencing (s 2(1) item 6)	—
as amended by				
Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015	70, 2015	25 June 2015	Sch 2 (items 33, 38): 25 June 2015 (s 2(1) item 7)	Sch 2 (item 38)
Farm Household Support (Consequential and Transitional Provisions) Act 2014	13, 2014	28 Mar 2014	Sch 2 (items 31, 32, 56): 1 July 2014 (s 2(1) item 3)	Sch 2 (item 56)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Statute Law Revision Act (No. 1) 2014	31, 2014	27 May 2014	Sch 4 (items 97, 98): 24 June 2014 (s 2(1) item 9)	—
Tax Laws Amendment (2014 Measures No. 1) Act 2014	34, 2014	30 May 2014	Sch 2 (items 13, 14, 16): 30 May 2014 (s 2(1) item 3)	Sch 2 (item 16)
Tax Laws Amendment (Interest on Non-Resident Trust Distributions) (Temporary Budget Repair Levy) Act 2014	47, 2014	25 June 2014	25 June 2014 (s 2(1) items 1, 2)	—
Tax and Superannuation Laws Amendment (2014 Measures No. 2) Act 2014	68, 2014	30 June 2014	Sch 1 (items 1, 6(1)) and Sch 2: 30 June 2014 (s 2(1) item 2)	Sch 1 (item 6(1))
Trade Support Loans (Consequential Amendments) Act 2014	82, 2014	17 July 2014	Sch 1 (items 2–4): 18 July 2014 (s 2(1) item 2)	—
Minerals Resource Rent Tax Repeal and Other Measures Act 2014	96, 2014	5 Sept 2014	Sch 2 (items 3–13, 42, 43): 30 Sept 2014 (s 2(1) item 2)	Sch 2 (items 42, 43)
Omnibus Repeal Day (Autumn 2014) Act 2014	109, 2014	16 Oct 2014	Sch 10 (items 20, 27): 17 Oct 2014 (s 2(1) item 8)	Sch 10 (item 27)
Tax and Superannuation Laws Amendment (2014 Measures No. 4) Act 2014	110, 2014	16 Oct 2014	Sch 2 (items 1, 6–12, 23): 17 Oct 2014 (s 2(1) item 2) Sch 5 (items 7–15, 95–97): 16 Oct 2014 (s 2(1) items 4, 7)	Sch 2 (item 23)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax and Superannuation Laws Amendment (2014 Measures No. 6) Act 2014	133, 2014	12 Dec 2014	Sch 1 (items 2, 3, 39) and Sch 3: 12 Dec 2014 (s 2(1) item 2)	Sch 1 (item 39) and Sch 3 (item 3)
Treasury Legislation Amendment (Repeal Day) Act 2015	2, 2015	25 Feb 2015	Sch 2 (items 73, 100–110) and Sch 4 (items 9–23, 79): 25 Feb 2015 (s 2(1) items 5, 6) Sch 2 (items 24–28): 1 July 2015 (s 2(1) item 4)	Sch 2 (item 73) and Sch 4 (item 79)
as amended by				
Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015	70, 2015	25 June 2015	Sch 6 (item 64): 25 Feb 2015 (s 2(1) item 18)	—
Tax and Superannuation Laws Amendment (2014 Measures No. 7) Act 2015	21, 2015	19 Mar 2015	Sch 2 (items 36, 44–46): 1 May 2015 (s 2(1) item 3) Sch 6 (items 3–15, 73): 19 Mar 2015 (s 2(1) item 7) Sch 6 (items 38–50, 74–79): never commenced (s 2(1) item 12) Sch 7 (items 9–12): 20 Mar 2015 (s 2(1) item 15)	Sch 2 (items 44–46), Sch 6 (items 73–79) and Sch 7 (item 10)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Treasury Laws Amendment (Junior Minerals Exploration Incentive) Act 2018	15, 2018	28 Mar 2018	Sch 2: 29 Mar 2018 (s 2(1) item 6)	—
Public Governance and Resources Legislation Amendment Act (No. 1) 2015	36, 2015	13 Apr 2015	Sch 5 (items 38, 39, 74–77) and Sch 7: 14 Apr 2015 (s 2)	Sch 5 (items 74–77) and Sch 7
as amended by				
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (item 486): 5 Mar 2016 (s 2(1) item 2)	—
Tax and Superannuation Laws Amendment (Norfolk Island Reforms) Act 2015	53, 2015	26 May 2015	Sch 1 (items 1–8, 19): 1 July 2016 (s 2)	Sch 1 (item 19)
Tax Laws Amendment (Small Business Measures No. 1) Act 2015	66, 2015	22 June 2015	Sch 1 (items 4, 5, 32): 22 June 2015 (s 2(1) items 3, 5)	Sch 1 (item 32)
Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015	70, 2015	25 June 2015	Sch 1 (items 47–64, 195–205): 1 July 2015 (s 2(1) items 3, 6) Sch 2 (items 1–16, 18–23, 38), Sch 3 and Sch 7 (items 2, 3, 11): 25 June 2015 (s 2(1) items 7, 20)	Sch 1 (items 195–205), Sch 2 (item 38), Sch 3 (item 34) and Sch 7 (item 11)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax and Superannuation Laws Amendment (Employee Share Schemes) Act 2015	105, 2015	30 June 2015	Sch 1 (items 1, 44): 1 July 2015 (s 2)	Sch 1 (item 44)
Business Services Wage Assessment Tool Payment Scheme (Consequential Amendments) Act 2015	112, 2015	30 June 2015	Sch 1 (items 1, 2): 1 July 2015 (s 2(1) item 2)	—
Passports Legislation Amendment (Integrity) Act 2015	122, 2015	10 Sept 2015	Sch 1 (item 102): 8 Oct 2015 (s 2(1) item 2)	—
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (item 298): 5 Mar 2016 (s 2(1) item 2)	—
Tax and Superannuation Laws Amendment (2015 Measures No. 4) Act 2015	135, 2015	13 Oct 2015	Sch 2: 13 Oct 2015 (s 2(1) item 2)	Sch 2 (item 2)
Social Services Legislation Amendment (Low Income Supplement) Act 2015	143, 2015	12 Nov 2015	Sch 1 (items 17, 22): 1 July 2017 (s 2(1) items 2, 5)	Sch 1 (item 22)
Statute Law Revision Act (No. 2) 2015	145, 2015	12 Nov 2015	Sch 4 (items 18–20): 10 Dec 2015 (s 2(1) item 7)	—
Education Legislation Amendment (Overseas Debt Recovery) Act 2015	154, 2015	26 Nov 2015	Sch 5 (item 1): 1 Jan 2016 (s 2(1) item 9)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax and Superannuation Laws Amendment (2015 Measures No. 5) Act 2015	162, 2015	30 Nov 2015	Sch 2: 30 Nov 2015 (s 2(1) item 2)	Sch 2 (item 15)
Defence Legislation Amendment (First Principles) Act 2015	164, 2015	2 Dec 2015	Sch 2 (items 56, 80): 1 July 2016 (s 2(1) item 2)	Sch 2 (item 80)
Labor 2013-14 Budget Savings (Measures No. 2) Act 2015	169, 2015	11 Dec 2015	Sch 1 (items 2–5, 111): 1 Jan 2016 (s 2(1) item 2)	Sch 1 (item 111)
Tax Laws Amendment (Combating Multinational Tax Avoidance) Act 2015	170, 2015	11 Dec 2015	Sch 2 (items 1–4, 7): 11 Dec 2015 (s 2(1) item 1)	Sch 2 (item 7)
Statute Law Revision Act (No. 1) 2016	4, 2016	11 Feb 2016	Sch 4 (items 1, 188, 397–399): 10 Mar 2016 (s 2(1) item 6)	—
Tax and Superannuation Laws Amendment (2015 Measures No. 6) Act 2016	10, 2016	25 Feb 2016	Sch 2 (items 2, 30): 26 Feb 2016 (s 2(1) item 4)	Sch 2 (item 30)
Omnibus Repeal Day (Autumn 2015) Act 2016	47, 2016	5 May 2016	Sch 6 (items 8–15, 19–25): 6 May 2016 (s 2(1) item 8)	Sch 6 (items 19–25)
Tax Laws Amendment (New Tax System for Managed Investment Trusts) Act 2016	53, 2016	5 May 2016	Sch 3 (item 1), Sch 5 (items 1, 3, 6–28, 75), Sch 6 (items 1–20) and Sch 8 (item 1): 5 May 2016 (s 2(1) items 2, 4)	Sch 5 (item 75) and Sch 8 (item 1)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Treasury Laws Amendment (2018 Measures No. 5) Act 2019	15, 2019	12 Mar 2019	Sch 1 (items 34–46): 1 Apr 2019 (s 2(1) item 2)	Sch 1 (item 46)
Tax Laws Amendment (Tax Incentives for Innovation) Act 2016	54, 2016	5 May 2016	Sch 1 (items 2–11, 19): 1 July 2016 (s 2(1) item 2)	Sch 1 (item 19)
Budget Savings (Omnibus) Act 2016	55, 2016	16 Sept 2016	Sch 15 (items 2, 3, 5): 1 Jan 2017 (s 2(1) item 17) Sch 23 (items 37–39, 41–43): 1 Oct 2016 (s 2(1) item 25)	Sch 15 (item 5) and Sch 23 (items 41, 43)
Statute Update Act 2016	61, 2016	23 Sept 2016	Sch 1 (item 296) and Sch 3 (items 24, 25): 21 Oct 2016 (s 2(1) item 1)	—
Higher Education Support Legislation Amendment (2016 Measures No. 1) Act 2016	74, 2016	23 Nov 2016	Sch 2 (items 19–23): 24 Nov 2016 (s 2(1) item 6)	Sch 2 (items 20–23)
Treasury Laws Amendment (Fair and Sustainable Superannuation) Act 2016	81, 2016	29 Nov 2016	Sch 10 (items 66–71, 93): 1 Jan 2017 (s 2(1) item 6)	Sch 10 (item 93)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Tax and Superannuation Laws Amendment (2016 Measures No. 2) Act 2017	15, 2017	28 Feb 2017	Sch 4 (items 1–3, 7, 8): never commenced (s 2(1) items 5–7) Sch 4 (items 20–25): 1 Apr 2017 (s 2(1) item 8)	Sch 4 (item 8)
Treasury Laws Amendment (2016 Measures No. 1) Act 2017	25, 2017	4 Apr 2017	Sch 4 (items 1, 2): 5 Apr 2017 (s 2(1) item 6)	—
Treasury Laws Amendment (Combating Multinational Tax Avoidance) Act 2017	27, 2017	4 Apr 2017	Sch 1 (items 2–6, 8–13, 52): 1 July 2017 (s 2(1) items 2, 4) Sch 1 (item 7): never commenced (s 2(1) item 3)	Sch 1 (item 52)
Veterans' Affairs Legislation Amendment (Budget Measures) Act 2017	59, 2017	22 June 2017	Sch 1 (item 25): 1 July 2017 (s 2(1) item 4)	—
Treasury Laws Amendment (Reducing Pressure on Housing Affordability Measures No. 1) Act 2017	132, 2017	13 Dec 2017	Sch 1 (item 26): 1 July 2018 (s 2(1) item 2)	—
Statute Update (Smaller Government) Act 2018	4, 2018	20 Feb 2018	Sch 6 (items 4–8, 27): 21 Feb 2018 (s 2(1) item 1)	Sch 6 (item 27)
Treasury Laws Amendment (Junior Minerals Exploration Incentive) Act 2018	15, 2018	28 Mar 2018	Sch 1 (items 7–10, 65–67): 1 Apr 2018 (s 2(1) items 2, 4) Sch 1 (items 29–41, 68–73): 1 July 2023 (s 2(1) items 3, 5)	Sch 1 (items 65–67) and <u>Sch 1 (items 68–73)</u>

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Veterans' Affairs Legislation Amendment (Veteran-centric Reforms No. 1) Act 2018	17, 2018	28 Mar 2018	Sch 2 (items 45, 46): 1 May 2018 (s 2(1) item 3)	—
Treasury Laws Amendment (2018 Measures No. 1) Act 2018	23, 2018	29 Mar 2018	Sch 1 (items 10, 11, 19, 57–59): 1 Apr 2018 (s 2(1) items 3, 8) Sch 1 (items 75–79): 30 Mar 2018 (s 2(1) item 9)	Sch 1 (items 19, 75–79)
Social Services Legislation Amendment (Welfare Reform) Act 2018	26, 2018	11 Apr 2018	Sch 1 (items 12, 13, 342–354), Sch 2 (items 1, 2, 82–93) and Sch 3 (items 3, 4, 98–111): 20 Mar 2020 (s 2(1) items 2, 4, 5) Sch 5 (items 26–31, 139–148): 20 Sept 2020 (s 2(1) item 8) Sch 6 (items 5, 63–72) and Sch 7 (items 1, 68–77): 1 Jan 2022 (s 2(1) items 10, 11)	Sch 1 (items 342–354), Sch 2 (items 82–93), Sch 3 (items 98–111), Sch 5 (items 139–148), Sch 6 (items 63–72) and Sch 7 (items 68–77)
Treasury Laws Amendment (Personal Income Tax Plan) Act 2018	47, 2018	21 June 2018	Sch 1 (item 5): 1 July 2018 (s 2(1) item 2) Sch 1 (item 10): 1 July 2024 (s 2(1) item 3)	—
Corporations Amendment (Asia Region Funds Passport) Act 2018	61, 2018	29 June 2018	Sch 2A (item 7): 18 Sept 2018 (s 2(1) item 2)	—

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (Tax Integrity and Other Measures No. 2) Act 2018	84, 2018	24 Aug 2018	Sch 1 (items 2–7, 15), Sch 2 (items 4, 5, 9, 10) and Sch 4 (item 1): 1 Oct 2018 (s 2(1) item 1)	Sch 1 (item 15) and Sch 2 (items 9, 10)
Migration and Other Legislation Amendment (Enhanced Integrity) Act 2018	90, 2018	31 Aug 2018	Sch 1 (items 6, 10): 13 Dec 2018 (s 2(1) item 1)	Sch 1 (item 10)
Education and Other Legislation Amendment (VET Student Loan Debt Separation) Act 2018	116, 2018	25 Sept 2018	Sch 1 (item 26): 1 July 2019 (s 2(1) item 2B)	—
Treasury Laws Amendment (Tax Integrity and Other Measures) Act 2018	124, 2018	3 Oct 2018	Sch 1: 1 Jan 2019 (s 2(1) item 1)	Sch 1 (item 3)
Treasury Laws Amendment (2017 Enterprise Incentives No. 1) Act 2019	7, 2019	1 Mar 2019	Sch 1 (items 14–32, 164): 1 Apr 2019 (s 2(1) item 1)	Sch 1 (items 22, 164)
Treasury Laws Amendment (2018 Measures No. 4) Act 2019	8, 2019	1 Mar 2019	Sch 6 (items 1, 2): 1 July 2018 (s 2(1) item 6) Sch 7 (item 1) and Sch 8 (items 12, 27–34): 1 Apr 2019 (s 2(1) items 7, 11)	Sch 6 (item 2) and Sch 8 (item 31)
Treasury Laws Amendment (2018 Measures No. 5) Act 2019	15, 2019	12 Mar 2019	Sch 1 (items 1, 46): 1 Apr 2019 (s 2(1) item 2)	Sch 1 (item 46)

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (Making Sure Foreign Investors Pay Their Fair Share of Tax in Australia and Other Measures) Act 2019	34, 2019	5 Apr 2019	Sch 1 (items 15, 16), Sch 3 and Sch 4 (items 1, 2): 1 July 2019 (s 2(1) item 2)	Sch 1 (item 16) and Sch 3 (item 3)
Treasury Laws Amendment (Mutual Reforms) Act 2019	37, 2019	5 Apr 2019	Sch 2 (items 13–16): 6 Apr 2019 (s 2(1) item 1)	—
Treatment Benefits (Special Access) (Consequential Amendments and Transitional Provisions) Act 2019	42, 2019	5 Apr 2019	Sch 1 and Sch 2 (item 8): 6 Apr 2019 (s 2(1) item 2)	Sch 1
Treasury Laws Amendment (2019 Measures No. 1) Act 2019	49, 2019	5 Apr 2019	Sch 4 (items 67–70): 1 July 2019 (s 2(1) item 12)	—
Treasury Laws Amendment (Timor Sea Maritime Boundaries Treaty) Act 2019	59, 2019	7 Aug 2019	Sch 2 (items 4–8): 30 Aug 2019 (s 2(1) item 2)	—
Treasury Laws Amendment (Making Sure Multinationals Pay Their Fair Share of Tax in Australia and Other Measures) Act 2019	65, 2019	13 Sept 2019	Sch 1 (items 1–3, 17): 1 Oct 2019 (s 2(1) item 2)	Sch 1 (item 17)

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Treasury Laws Amendment (2019 Tax Integrity and Other Measures No. 1) Act 2019	95, 2019	28 Oct 2019	Sch 1 and Sch 4 (items 1–4, 6): 1 Jan 2020 (s 2(1) item 2)	Sch 1 (item 5) and Sch 4 (item 6)
Treasury Laws Amendment (2018 Measures No. 2) Act 2020	8, 2020	26 Feb 2020	Sch 2 (items 18, 19): 1 Apr 2020 (s 2(1) item 3)	Sch 2 (item 19)
Coronavirus Economic Response Package Omnibus (Measures No. 2) Act 2020	38, 2020	9 Apr 2020	Sch 2 (items 1, 2): 9 Apr 2020 (s 2(1) item 4)	Sch 2 (item 2)
Treasury Laws Amendment (2019 Measures No. 3) Act 2020	64, 2020	22 June 2020	Sch 1: 1 July 2020 (s 2(1) item 2) Sch 3 (items 203–227): <u>1 Oct 2020 (s 2(1) item 6)</u>	Sch 1 (item 3)
Treasury Laws Amendment (Registries Modernisation and Other Measures) Act 2020	69, 2020	22 June 2020	Sch 2 (item 15): <u>awaiting commencement (s 2(1) item 6)</u>	—

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
Part I	
s. 1	rs. No. 48, 1950; No. 103, 1965
s. 2	am No 4, 1945; No 51, 1973; No 216, 1973 (as am by No 20, 1974); No 108, 1981 rep. No. 101, 2006
s. 3	am. No. 51, 1973; No. 108, 1981 rep. No. 101, 2006
s. 4	am. No. 51, 1973; No. 108, 1981 rep. No. 101, 2006
s. 6	am No 88, 1936; No 30, 1939; No 50, 1942; No 3, 1944; No 6, 1946; No 44, 1948; No 48, 1950; No 1, 1953; No 65, 1957; No 55, 1958; No 85, 1959; No 18, 1960; No 108, 1960; No 17, 1961; No 69, 1963; No 110, 1964; No 103, 1965; No 85, 1967; No 4, 1968; No 60, 1968; No 87, 1968; No 93, 1969; No 54, 1971; No 51, 1973; No 164, 1973; No 216, 1973 (as am by No 20, 1974); No 126, 1974; No 80, 1975; No 117, 1975; No 50, 1976; No 143, 1976; No 205, 1976; No 87, 1978; No 172, 1978; No 27, 1979; No 24, 1980; No 108, 1981; No 154, 1981; No 103, 1983; No 47, 1984; No 123, 1984; No 168, 1985; No 41, 1986; No 48, 1986; No 52, 1986; No 154, 1986; No. 138, 1987; No 73, 1989; No 97, 1989; No 105, 1989; No 107, 1989; No 20, 1990; No 35, 1990; No 135, 1990; No 4, 1991; No 5, 1991; No 100, 1991; No 216, 1991; No 80, 1992; No 98, 1992; No 224, 1992; No 17, 1993; No 18, 1993; No 57, 1993; No 82, 1993; No 138, 1994; No 181, 1994; No 5, 1995; No 169, 1995; No 39, 1997; No 62, 1997; No 95, 1997; No 121, 1997; No 122, 1997; No 147, 1997; No 174, 1997; No 45, 1998; No 46, 1998; No 48, 1998; No 63, 1998; No 85, 1998; No 11, 1999; No 17, 1999; No 44, 1999; No 54, 1999; No 117, 1999; No 176, 1999; 178, 1999; No 179, 1999; No 25, 2000; No 89, 2000; No 91, 2000; No 92, 2000; No 77, 2001; No 163, 2001; No 15, 2002; No 90, 2002; No 97, 2002; No 117, 2002; No 136, 2002; No 10, 2003; No 16, 2003; No 66, 2003; No 52, 2004; No 83, 2004; No 95, 2004; No 101, 2004; No 23, 2005; No 41, 2005; No 75, 2005; No 161, 2005; No 58, 2006; No 80, 2006; No 101, 2006; No 168, 2006; No 9, 2007; No 15, 2007; No 78, 2007; No

Income Tax Assessment Act 1936

139

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	79, 2007; No 80, 2007; No 143, 2007; No 32, 2008; No 45, 2008; No 92, 2008; No 97, 2008; No 144, 2008; No 15, 2009; No 27, 2009; No 88, 2009; No 114, 2009; No 133, 2009; No 56, 2010; No 75, 2010; No 79, 2010; No 90, 2010; No 105, 2010; No 114, 2010; No 145, 2010; No 32, 2011; No 41, 2011; No 43, 2011; No 147, 2011; No 159, 2011; No 12, 2012; No 169, 2012; No 84, 2013; No 88, 2013; No 101, 2013; No 11, 2014; No 31, 2014; No 96, 2014; No 110, 2014; No 2, 2015; No 21, 2015; No 70, 2015; No 53, 2016; No 55, 2016; No 15, 2017; No 27, 2017
	ed C141
	am No 132, 2017; No 4, 2018; No 15, 2018 (Sch 1 item 29)
	ed C160
	am No 34, 2019; No 59, 2019; No 64, 2020
s 6AA.....	ad No 87, 1968
	am No 51, 1973; No 216, 1973 (as am by No 20, 1974); No 126, 1974; No 80, 1975; No 108, 1981; No 11, 1988; No 10, 2003; No 17, 2006; No 101, 2006; No 117, 2008; No 41, 2011
	rep No 2, 2015
s. 6A.....	ad. No. 103, 1965
	am. No. 51, 1973; No. 108, 1981; No. 41, 2011
	rep No 49, 2019
s 6AB.....	ad No51, 1986
	am No 78, 1988; No 5, 1991; No 48, 1991; No 190, 1992; No 181, 1994; No 22, 1995; No 170, 1995; No 163, 2001; No 66, 2003; No 96, 2004; No 15, 2007; No 143, 2007; No 114, 2010
s. 6AC.....	ad. No. 51, 1986
	am. No. 5, 1991; No. 190, 1992; No. 163, 2001; No. 96, 2004
	rep. No. 143, 2007
s. 6AD.....	ad. No. 179, 1999
	am. No. 169, 1999; No. 95, 2004
	rep. No. 161, 2005
s. 6B.....	ad. No. 85, 1967
	am No 51, 1973; No 108, 1981; No 51, 1986; No 5, 1991; No 163, 2001; No 143, 2007

Endnote 4—Amendment history

Provision affected	How affected
s. 6BA.....	ad. No. 57, 1978 am. No. 146, 1979; No. 108, 1981; No. 47, 1984; No. 52, 1986; No. 120, 1995; No. 121, 1997; No. 63, 1998; No. 58, 2000; No. 163, 2001; No. 101, 2003; No. 101, 2006; No. 133, 2009
s. 6C.....	ad. No. 4, 1968 am. No. 51, 1973; No. 26, 1974; Nos. 50 and 143, 1976; No. 126, 1977; No. 12, 1979; No. 57, 1980; No. 108, 1981; No. 224, 1992; No. 39, 1997; No. 101, 2006
s. 6CA.....	ad. No. 154, 1986 am. No. 22, 1995; No. 39, 1997; No. 101, 2006
s. 6D.....	ad. No. 117, 1999 rep. No. 80, 2006 ad. No. 143, 2007
s. 6E.....	ad. No. 181, 1994 am. No. 169, 2001 rep. No. 15, 2007
s. 6F.....	ad. No. 35, 1990 am. No. 101, 2006
s. 6G.....	ad. No. 17, 1993 rep. No. 101, 2006
s. 6H.....	ad. No. 57, 1993 am. No. 181, 1994; No. 101, 2004 ed C162
s. 7A.....	ad. No. 164, 1973 rep. No. 2, 2015
s. 7B.....	ad. No. 146, 2001
Part II	
s. 8.....	rs. No. 1, 1953 am. No. 145, 2010
s. 14.....	rs. No. 39, 1983 am. No. 123, 1984; No. 41, 2011
s. 16.....	am. No. 46, 1938; No. 58, 1941; No. 10, 1943; No. 28, 1944; No. 44,

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	1948; No. 44, 1951; No. 90, 1952; No. 1, 1953; No. 18, 1960; No. 68, 1964; No. 143, 1965; No. 87, 1968; Nos. 51 and 164, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 80, 1975; No. 50, 1976; Nos. 36 and 87, 1978; No. 108, 1981; Nos. 38, 39, 76, 80 and 106, 1982; Nos. 42 and 47, 1984; No. 123, 1984 (as am. by No. 65, 1985); Nos. 124, 165 and 174, 1984; Nos. 49, 104, 123 and 168, 1985; Nos. 46, 48 and 49, 1986; Nos. 108 and 138, 1987; Nos. 59, 75, 78 and 97, 1988; Nos. 73 and 107, 1989; Nos. 98 and 191, 1992; Nos. 18 and 82, 1993; Nos. 82, 163 and 184, 1994; Nos. 29, 56, 191 and 196, 1997; Nos. 45, 48 and 128, 1998; Nos. 83 and 179, 1999; No. 91, 2000; Nos. 75, 144 and 146, 2001; No. 122, 2003; Nos. 52 and 105, 2004; Nos. 111 and 160, 2005; No. 101, 2006; Nos. 32, 143 and 164, 2007; Nos. 92 and 97, 2008; Nos. 88 and 114, 2009; Nos. 56 and 105, 2010
	rep. No. 145, 2010
s. 16A.....	ad. No. 120, 1987
	am. No. 97, 1988
	rep. No. 145, 2010
Part III	
Division I	
s. 17	am. No. 22, 1942; No. 10, 1943; Nos. 4 and 37, 1945; No. 11, 1947
	rs. No. 48, 1950; No. 103, 1965
	am. No. 51, 1973; No. 108, 1981; No. 39, 1997
	rep. No. 101, 2006
s. 18	am. No. 108, 1981; No. 39, 1997; No. 136, 2002; No. 101, 2006
s. 18A.....	ad. No. 136, 2002
	am. No. 78, 2007
s. 19	am. No. 52, 1986; No. 39, 1997
	rep. No. 101, 2006
s. 20	am. No. 51, 1986
	rep. No. 133, 2003
s. 21	am. No. 95, 1988
s. 21A.....	ad. No. 95, 1988
	am. No. 30, 1995; Nos. 39 and 121, 1997; No. 133, 2009; No. 75, 2010

Endnote 4—Amendment history

Provision affected	How affected
s. 22	rep. No. 101, 2006
s. 22A.....	ad. No. 121, 1997 am. No. 54, 1999; No. 101, 2004 rep. No. 101, 2006
s. 23	am. No. 88, 1936; No. 46, 1938; No. 17, 1940; Nos. 58 and 69, 1941; Nos. 22 and 50, 1942; No. 10, 1943; No. 3, 1944; No. 4, 1945; No. 6, 1946; Nos. 11 and 63, 1947; No. 44, 1948; No. 48, 1950; No. 44, 1951; Nos. 4, 28 and 90, 1952; No. 43, 1954; Nos. 30 and 101, 1956; Nos. 70 and 85, 1959; No. 18, 1960; No. 98, 1962; No. 34, 1963; Nos. 68 and 110, 1964; Nos. 33 and 103, 1965; Nos. 19 and 85, 1967; No. 60, 1968; No. 65, 1972; Nos. 51, 52, 164 and 165, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 26, 1974; No. 80, 1975; Nos. 50 and 205, 1976; Nos. 57 and 127, 1977; Nos. 36, 57 and 123, 1978; Nos. 61, 108 and 154, 1981; Nos. 39 and 76, 1982; Nos. 54 and 103, 1983; Nos. 47 and 123, 1984; Nos. 123 and 168, 1985; Nos. 49, 51, 52, 112 and 154, 1986; Nos. 61, 108 and 138, 1987; Nos. 78 and 153, 1988; Nos. 97 and 107, 1989; Nos. 57 and 135, 1990; No. 100, 1991; No. 35, 1992; No. 118, 1993; No. 56, 1994; No. 169, 1995; No. 78, 1996; Nos. 39, 121, 122, 134, 147 and 174, 1997; No. 23, 1998; No. 118, 1999; No. 114, 2000; No. 163, 2001; No. 66, 2003 rep. No. 101, 2006
ss. 23AAAA, 23AAAB.....	ad. No. 174, 1997 rep. No. 101, 2006
s. 23AAA.....	ad. No. 80, 1975 rep. No. 101, 2006
s 23AA.....	ad No 69, 1963 am No 38, 1967; No 93, 1971; No 51, 1973; No 216, 1973 (as am by No 20, 1974); No 117, 1975; No 108, 1981; No 82, 1994; No 41, 2011; No 133, 2014; No 2, 2015
s. 23AB.....	ad. No. 68, 1964

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 143, 1965; No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 117, 1975; No. 56, 1976; No. 108, 1981; No. 29, 1982; No. 124, 1984; No. 173, 1985 (as am. by No. 49, 1986); Nos. 75 and 78, 1988; No. 208, 1991; Nos. 70 and 224, 1992; Nos. 18 and 27, 1993; No. 138, 1994; Nos. 82 and 179, 1999; No. 45, 2000; No. 101, 2004; No. 101, 2006; No. 75, 2007; No. 14, 2009; No. 105, 2010; Nos. 41 and 62, 2011; No. 71, 2012; No 70, 2015; <u>No 64, 2020</u>
s 23AC.....	ad No 103, 1965
	am No 51, 1973; No 108, 1981; No 167, 1989; No 135, 1990; No 216, 1991; No 80, 1992; No 18, 1993; No 58, 2006; No 41, 2011
	rep No 2, 2015
s. 23AD.....	ad. No. 18, 1993
	am. No. 58, 2006
	ed C166
s. 23ADA.....	ad. No. 18, 1993
	am. No. 58, 2006
	rep. No. 101, 2006
s. 23AE.....	ad. No. 27, 1979
	am. No. 121, 1997; No. 66, 2003
	rep. No. 101, 2006
s. 23AF.....	ad. No. 133, 1980
	am. No. 108, 1981; No. 123, 1984; No. 51, 1986; Nos. 100 and 216, 1991; No. 181, 1994; No. 39, 1996; No. 147, 1997; Nos. 69 and 83, 1999; No. 64, 2005; No. 15, 2007; Nos. 88 and 133, 2009; No. 41, 2011
s 23AG.....	ad. No. 51, 1986
	am No 78, 1988; No 100, 1991; No 216, 1991; No 181, 1994; No 147, 1997; No 150, 1997; No 69, 1999; No 83, 1999; No 10, 2003; No 64, 2005; No 162, 2005; No 15, 2007; No 14, 2009; No 62, 2009; No 133, 2009; No 75, 2010; No 169, 2012; No 124, 2013; No 135, 2015; No 59, 2019
s 23AH.....	ad No 5, 1991
	am No 48, 1991; No 80, 1992; No 121, 1997; No 155, 1997; No 46, 1998; No 77, 2001; No 66, 2003
	rs No 96, 2004

Endnote 4—Amendment history

Provision affected	How affected
	am No 41, 2005; No 63, 2005; No 168, 2006; No 84, 2018; No 49, 2019
s. 23AI	ad. No. 5, 1991
	am. No. 216, 1991; No. 66, 2003; No. 143, 2007
s. 23AJ	ad. No. 5, 1991
	am. No. 66, 2003
	rs. No. 96, 2004
	rep No 110, 2014
s. 23AK	ad. No. 190, 1992
	am. No. 181, 1994; No. 66, 2003; No. 58, 2006; No. 143, 2007
	rs. No. 114, 2010
s. 23AL	ad. No. 101, 2004
	rep. No. 101, 2006
s. 23B	ad. No. 114, 2010
s. 23C	ad. No. 44, 1951
	am. No. 12, 1959; No. 18, 1960; No. 18, 1969; Nos. 51 and 164, 1973; No. 80, 1975; No. 108, 1981; No. 153, 1988
	rep. No. 101, 2006
s. 23D	ad. No. 90, 1952
	rs. No. 62, 1955
	am. No. 25, 1956; No. 18, 1960; No. 27, 1961; Nos. 51 and 164, 1973; No. 108, 1981
	rep. No. 101, 2006
s. 23E	ad. No. 85, 1959
	am. No. 108, 1981; No. 107, 1989; No. 224, 1992; No. 66, 2003; No. 97, 2008
	rep No 47, 2016
s. 23G	ad. No. 126, 1974
	am. No. 108, 1981; No. 57, 1993; No. 44, 1999
s. 23GA	ad. No. 58, 2000
	rep. No. 143, 2007
s. 23H	ad. No. 111, 1981

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 14, 1983; No. 14, 1984; No. 168, 1985; No. 101, 2006 rep. No. 101, 2006
s. 23J.....	ad. No. 76, 1982 am. No. 124, 1984; No. 138, 1994; No. 121, 1997; No. 66, 2003 rep. No. 47, 2016
s. 23K.....	ad. No. 124, 1984
s. 23L.....	ad. No. 41, 1986 am. No. 95, 1988; No. 66, 2003; No. 101, 2006; No. 97, 2008
Division 1AA heading	am. No. 184, 1994 rs. No. 122, 1997 rep. No. 101, 2006
Division 1AA.....	ad. No. 100, 1991 rep. No. 101, 2006
Subdivision AA	ad. No. 121, 1997 rep. No. 101, 2006
s. 24	ad. No. 121, 1997 am. No. 54, 1999 rep. No. 101, 2006
s. 24A.....	ad. No. 100, 1991 am. No. 216, 1991; No. 56, 1994; No. 120, 1995; No. 1, 1996 rep. No. 101, 2006
s. 24AA.....	ad. No. 100, 1991 rep. No. 101, 2006
s. 24AAA.....	ad. No. 100, 1991 am. Nos. 125 and 184, 1994; No. 122, 1997 rep. No. 101, 2006
s. 24AB.....	ad. No. 100, 1991 am. No. 216, 1991; Nos. 35, 69, 81, 191 and 227, 1992; Nos. 56, 138 and 174, 1994; Nos. 106, 120 and 169, 1995; Nos. 1, 63 and 84, 1996; No. 202, 1997 rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 24ABA	ad. No. 100, 1991 am. No. 216, 1991; Nos. 69 and 191, 1992; Nos. 56, 138 and 174, 1994; Nos. 120, 143 and 169, 1995; Nos. 1 and 84, 1996; No. 114, 1997 (as am. by No. 57, 2002) rep. No. 101, 2006
s. 24ABB	ad. No. 100, 1991 rep. No. 101, 2006
s. 24ABC	ad. No. 100, 1991 am. No. 216, 1991; No. 69, 1992 rep. No. 101, 2006
s. 24ABD	ad. No. 100, 1991 rs. No. 216, 1991 am. Nos. 69 and 191, 1992 rs. No. 120, 1995 rep. No. 101, 2006
ss. 24ABDB, 24ABDC	ad. No. 216, 1991 rep. No. 101, 2006
s. 24ABE.....	ad. No. 100, 1991 am. No. 216, 1991; No. 69, 1992 rep. No. 101, 2006
s. 24ABF	ad. No. 100, 1991 am. No. 216, 1991; No. 69, 1992; No. 56, 1994; No. 84, 1996 rep. No. 101, 2006
s. 24ABG	ad. No. 100, 1991 am. No. 216, 1991; No. 69, 1992 rep. No. 101, 2006
s. 24ABH	ad. No. 100, 1991 am. No. 69, 1992; No. 174, 1994 rep. No. 101, 2006
s. 24ABI.....	ad. No. 100, 1991 am. No. 69, 1992

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 24ABJA.....	ad. No. 120, 1995
	rep. No. 101, 2006
s. 24ABJ	ad. No. 174, 1994
	rep. No. 101, 2006
s. 24ABM	ad. No. 100, 1991
	rs. No. 216, 1991
	am. No. 69, 1992; Nos. 56 and 174, 1994
	rep. No. 101, 2006
s. 24ABMA.....	ad. No. 56, 1994
	rep. No. 101, 2006
s. 24ABMB.....	ad. No. 56, 1994
	am. No. 169, 1995
	rep. No. 101, 2006
s. 24ABMC.....	ad. No. 1, 1996
	rep. No. 101, 2006
s. 24ABN	ad. No. 100, 1991
	rep. No. 101, 2006
s. 24ABNA	ad. No. 35, 1992
	rep. No. 101, 2006
s. 24ABO	ad. No. 100, 1991
	rs. No. 216, 1991
	am. No. 69, 1992; Nos. 56 and 174, 1994
	rep. No. 101, 2006
s. 24ABP.....	ad. No. 100, 1991
	am. No. 216, 1991; No. 69, 1992; Nos. 56 and 174, 1994
	rep. No. 101, 2006
s. 24ABPA.....	ad. No. 138, 1994
	rep. No. 101, 2006
s. 24ABQ.....	ad. No. 100, 1991
	am. No. 216, 1991

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 24ABR	ad. No. 100, 1991
	rs. No. 216, 1991
	am. No. 191, 1992
	rs. No. 120, 1995
	rep. No. 101, 2006
s. 24ABS	ad. No. 100, 1991
	am. No. 216, 1991
	rep. No. 101, 2006
ss. 24ABT–24ABV	ad. No. 100, 1991
	rep. No. 101, 2006
s. 24ABW	ad. No. 100, 1991
	am. No. 216, 1991
	rs. No. 69, 1992
	rep. No. 101, 2006
s. 24ABX	ad. No. 227, 1992
	rep. No. 101, 2006
s. 24ABXAA	ad. No. 106, 1995
	rep. No. 101, 2006
s. 24ABXAAA	ad. No. 202, 1997
	rep. No. 101, 2006
s. 24ABXAB	ad. No. 63, 1996
	rep. No. 101, 2006
s. 24ABXA	ad. No. 138, 1994
	am. No. 174, 1994
	rep. No. 101, 2006
s. 24ABXB	ad. No. 174, 1994
	rep. No. 101, 2006
ss. 24ABY, 24ABZ	ad. No. 100, 1991
	am. No. 216, 1991
	rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 24ABZA.....	ad. No. 100, 1991 rep. No. 101, 2006
s. 24ABZAA.....	ad. No. 81, 1992 rep. No. 101, 2006
s. 24ABZB.....	ad. No. 100, 1991 am. No. 191, 1992 rep. No. 101, 2006
ss. 24ABZC, 24ABZD.....	ad. No. 56, 1994 rep. No. 101, 2006
Subdivision BA.....	ad. No. 184, 1994 rs. No. 122, 1997 rep. No. 101, 2006
s. 24ABZE.....	ad. No. 184, 1994 am. No. 169, 1995 rs. No. 122, 1997 am. No. 45, 1998; No. 150, 2003 rep. No. 101, 2006
s. 24ABZF.....	ad. No. 184, 1994 rs. No. 122, 1997 am. No. 45, 1998 rep. No. 101, 2006
s. 24AC.....	ad. No. 100, 1991 am. No. 216, 1991; No. 70, 1992; No. 146, 1995 rep. No. 101, 2006
s. 24ACA.....	ad. No. 100, 1991 am. No. 146, 1995; No. 114, 1997 rep. No. 101, 2006
s. 24ACB.....	ad. No. 100, 1991 rep. No. 101, 2006
s. 24ACC.....	ad. No. 100, 1991 rs. No. 146, 1995

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 24ACD	ad. No. 100, 1991
	rep. No. 101, 2006
ss. 24ACE–24ACH	ad. No. 100, 1991
	am. No. 216, 1991
	rs. No. 146, 1995
	rep. No. 101, 2006
s. 24ACHA	ad. No. 146, 1995
	rep. No. 101, 2006
ss. 24ACI–24ACV	ad. No. 100, 1991
	rep. No. 101, 2006
s. 24ACW	ad. No. 100, 1991
	am. No. 146, 1995
	rep. No. 101, 2006
s. 24ACWA	ad. No. 70, 1992
	rep. No. 101, 2006
ss. 24AE–24AI	ad. No. 100, 1991
	rep. No. 101, 2006
Subdivision IA	ad. No. 125, 1994
	rep. No. 101, 2006
s. 24AIA	ad. No. 125, 1994
	am. No. 1, 1996
	rep. No. 101, 2006
s. 24AIB	ad. No. 125, 1994
	rep. No. 101, 2006
Subdivision IB	ad. No. 102, 1998
	rep. No. 101, 2006
s. 24AIC	ad. No. 102, 1998
	rep. No. 101, 2006
s. 24AJ	ad. No. 100, 1991
	am. No. 81, 2005

Income Tax Assessment Act 1936

151

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
Division 1AB	
Division 1AB.....	ad. No. 169, 1995
Subdivision A	
Subdivision A.....	ad. No. 169, 1995
s. 24AK.....	ad. No. 169, 1995
s. 24AL.....	ad. No. 169, 1995
	am. No. 41, 2005
s. 24AM.....	ad. No. 169, 1995
s. 24AN.....	ad. No. 169, 1995
	am. No. 101, 2004
ss. 24AO–24AS.....	ad. No. 169, 1995
s. 24AT.....	ad. No. 169, 1995
	am. No. 169, 2001; No. 101, 2006; No 124, 2013
s. 24AU.....	ad. No. 169, 1995
s. 24AV.....	ad. No. 169, 1995
	am. No. 58, 2006; No 126, 2015
Subdivision B	
Subdivision B.....	ad. No. 169, 1995
s. 24AW.....	ad. No. 169, 1995
	rs. No. 39, 1997
	am. No. 46, 1998; No. 94, 1999
s. 24AX.....	ad. No. 169, 1995
	am. No. 39, 1997; No. 46, 1998
s. 24AY.....	ad. No. 169, 1995
	am. No. 39, 1997
s. 24AYA.....	ad. No. 169, 1995
	am. No. 15, 2007
s. 24AZ.....	ad. No. 169, 1995
	am. No. 39, 1997
Division 1A.....	ad. No. 164, 1973

Endnote 4—Amendment history

Provision affected	How affected
	rep No 53, 2015
s. 24B.....	ad. No. 164, 1973 am. No. 52, 1986; No. 11, 1988; No. 101, 2006; No. 41, 2011 rep No 53, 2015
s. 24BA.....	ad. No. 49, 1985 am. No. 100, 1991 rep. No. 101, 2006
s. 24BB.....	ad. No. 100, 1991 rep. No. 101, 2006
s. 24C.....	ad No 164, 1973 am No 108, 1981; No 41, 2011; No 2, 2015 rep No 53, 2015
s. 24D.....	ad No 164, 1973 am No 108, 1981; No 41, 2011; No 144, 2008 rep No 53, 2015
s. 24E.....	ad. No. 164, 1973 am. No. 108, 1981; No. 41, 2011 rep No 53, 2015
s. 24F.....	ad No 164, 1973 am No 12, 1979; No 108, 1981; No 144, 2008; No 2, 2015 rep No 53, 2015
s. 24G.....	ad. No. 164, 1973 am. No. 108, 1981; No. 41, 2011; No 144, 2008 rep No 53, 2015
s. 24H.....	ad. No. 164, 1973 rep No 53, 2015
s. 24J.....	ad. No. 164, 1973 am. No. 108, 1981 rep No 53, 2015
s. 24K.....	ad. No. 164, 1973 rep No 53, 2015

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s 24L.....	ad No 164, 1973 am No 26, 1974; No 50, 1976; No 108, 1981; No 101, 2006; No 2, 2015 rep No 53, 2015
s. 24M.....	ad. No. 164, 1973 am No 144, 2008 rep No 53, 2015
s. 24N.....	ad. No. 164, 1973 am. No. 108, 1981 rep. No. 101, 2006
s. 24P.....	ad. No. 100, 1991 am. Nos. 41 and 46, 1998; No. 101, 2006 rep No 53, 2015
Division 2	
Subdivision A	
s. 25.....	am. No. 47, 1984; No. 39, 1997; No. 73, 2004 rep. No. 101, 2006
s. 25A.....	ad. No. 47, 1984 am. No. 52, 1986; No. 121, 1997; No. 101, 2006; No. 41, 2011
s. 25B.....	ad. No. 121, 1997 rep. No. 101, 2006
s. 26.....	am. No. 58, 1941; No. 10, 1943; No. 6, 1946; No. 63, 1947; No. 43, 1954; No. 69, 1963; No. 110, 1964; Nos. 103 and 143, 1965; No. 4, 1968; No. 51, 1973; No. 26, 1974; No. 143, 1976; No. 123, 1978; No. 12, 1979; Nos. 108 and 175, 1981; No. 14, 1983; No. 47, 1984; No. 41, 1986; No. 17, 1993; No. 181, 1994; No. 56, 1997; No. 70, 1999; No. 163, 2001; No. 83, 2004 rep. No. 101, 2006
s. 26AAAC.....	ad. No. 173, 1985 am. No. 39, 1997 (as rep. by No. 121, 1997); No. 121, 1997 rep. No. 101, 2006
s. 26AAB.....	ad. No. 57, 1980

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 108, 1981; No. 121, 1997
	rep. No. 101, 2006
s. 26AAC	ad. No. 126, 1974
	am. No. 108, 1981; No. 52, 1986; No. 153, 1988; No. 101, 1992; No. 169, 1995; No. 122, 1997; No. 46, 1998; No. 55, 2001; No. 147, 2005; No. 101, 2006
	rep. No. 133, 2009
s. 26AAD	ad. No. 147, 2005
	rep. No. 133, 2009
s. 26AB	ad. No. 110, 1964
	am. No. 51, 1973; No. 108, 1981; No. 121, 1997; No. 46, 1998; No. 101, 2006; No. 41, 2011
s. 26AC	ad. No. 123, 1978
	rep. No. 15, 2007
s. 26AD	ad. No. 123, 1978
	am. No. 149, 1979; No. 49, 1985; No. 100, 1991; No. 101, 2006
	rep. No. 15, 2007
s. 26AF	ad. No. 124, 1980
	am. No. 108, 1981; No. 47, 1984; No. 49, 1985; No. 138, 1987; No. 15, 2007
s. 26AFA	ad. No. 115, 1984
	am. No. 49, 1985; No. 138, 1987; No. 15, 2007
s. 26AFB	ad. No. 138, 1987
	am. No. 97, 1989; No. 82, 1993; No. 62, 1997
	rep. No. 15, 2007
s. 26AG	ad. No. 111, 1981
	am. No. 14, 1983; No. 49, 1985; No. 51, 1986; No. 176, 1999; No. 101, 2006; No. 164, 2007; No. 41, 2011
s. 26AH	ad. No. 14, 1984
	am. No. 55, 1993; No. 62, 1997; No. 89, 2000; No. 12, 2003; No. 83, 2004; No. 15, 2007; No. 45, 2008; No. 41, 2011; No. 70, 2015
s. 26AJ	ad. No. 216, 1991

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 30, 1995; No. 39, 1997; No. 101, 2006; No. 75, 2010
s. 26A.....	ad. No. 11, 1947
	rs. No. 85, 1967
	am. No. 51, 1973; No. 163, 2001
	rep. No. 143, 2007
s. 26B.....	ad. No. 28, 1952
	am. No. 101, 1956; No. 18, 1960; Nos. 51 and 164, 1973; No. 80, 1975; No. 108, 1981; No. 101, 1992; No. 121, 1997
	rep. No. 101, 2006
s. 26BA.....	ad. No. 103, 1965
	rs. No. 50, 1966
	am. No. 76, 1967; No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 108, 1981; No. 101, 1992; No. 121, 1997
	rep. No. 101, 2006
s. 26BB.....	ad. No. 107, 1989
	am. No. 133, 2003; No 47, 2016
	ed C142
s. 26BC.....	ad. No. 57, 1990
	am. No. 100, 1991; No. 82, 1994; No. 46, 1998; No. 101, 2004; No. 8, 2019
s. 26C.....	ad. No. 85, 1959
	am. No. 34, 1963; No. 103, 1965; No. 70, 1968; No. 108, 1981; No. 41, 2011
	rep. No. 47, 2016
s. 26D.....	ad. No. 190, 1992
	rep. No. 143, 2007
s. 26E.....	ad. No. 62, 1997
s. 27.....	am. No. 51, 1973; No. 108, 1981; No. 41, 2011
	rep. No. 49, 2019
Subdivision AA	
Subdivision AA heading.....	rs. No. 15, 2007
Subdivision AA.....	ad. No. 47, 1984

Endnote 4—Amendment history

Provision affected	How affected
s. 27A.....	ad. No. 47, 1984 am. Nos. 49, 123, 129 and 173, 1985; No. 138, 1987; Nos. 11 and 87, 1988; Nos. 97, 105, 129 and 167, 1989; Nos. 61 and 135, 1990; No. 100, 1991; No. 208, 1992; Nos. 7 and 82, 1993; No. 181, 1994; Nos. 53 and 169, 1995; Nos. 60 and 78, 1996; Nos. 62, 147 and 191, 1997; No. 41, 1998; Nos. 44, 94, 128, 131 and 165, 1999; No. 163, 2001; Nos. 15, 51 and 105, 2002; No. 66, 2003; Nos. 83, 101 and 102, 2004; Nos. 78 and 148, 2005; No. 101, 2006 rep. No. 15, 2007
s. 27AAAA.....	ad. No. 169, 1995 am. No. 66, 2003 rep. No. 15, 2007
s. 27AAA.....	ad. No. 7, 1993 am. No. 53, 1995; No. 78, 2005 rep. No. 15, 2007
s. 27AAB.....	ad. No. 102, 2004 rep. No. 15, 2007
s. 27AA.....	ad. No. 105, 1989 am. Nos. 61 and 135, 1990; No. 208, 1992 (as am. by No. 7, 1993); No. 53, 1995; No. 147, 1997 rep. No. 15, 2007
s. 27AB.....	ad. No. 105, 1989 am. No. 61, 1990; No. 208, 1992; No. 53, 1995; No. 147, 1997; No. 66, 2003; No. 148, 2005 rep. No. 15, 2007
s. 27AC.....	ad. No. 208, 1992 am. No. 208, 1992; No. 53, 1995; No. 147, 1997 rep. No. 15, 2007
ss. 27ACA, 27ACB.....	ad. No. 114, 2001 am. No. 78, 2005 rep. No. 15, 2007
s. 27B.....	ad. No. 47, 1984

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 173, 1985
	rs. No. 105, 1989
	am. No. 61, 1990; No. 208, 1992; No. 7, 1993
	rep. No. 15, 2007
s. 27C.....	ad. No. 47, 1984
	rs. No. 105, 1989
	am. No. 208, 1992
	rep. No. 15, 2007
s. 27CAA.....	ad. No. 181, 1994
	rs. No. 83, 2004
	rep. No. 15, 2007
s. 27CAB.....	ad. No. 83, 2004
	rep. No. 15, 2007
s. 27CA.....	ad. No. 105, 1989
	rep. No. 15, 2007
s. 27CB.....	ad. No. 208, 1992
	am. No. 147, 1997; No. 46, 1998
	rep. No. 15, 2007
s. 27CC.....	ad. No. 82, 1993
	am. No. 128, 1999
	rep. No. 15, 2007
ss. 27CD, 27CE.....	ad. No. 181, 1994
	rep. No. 15, 2007
s. 27D.....	ad. No. 47, 1984
	am. No. 105, 1989; No. 208, 1992; Nos. 62 and 147, 1997; No. 66, 2003; No. 148, 2005
	rep. No. 15, 2007
ss. 27E, 27F.....	ad. No. 47, 1984
	am. No. 129, 1985; No. 208, 1992
	rep. No. 15, 2007
s. 27G.....	ad. No. 47, 1984

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 208, 1992
	rep. No. 15, 2007
s. 27GA.....	ad. No. 15, 2002
	rep. No. 15, 2007
s. 27H.....	ad. No. 47, 1984
	am. No. 129, 1985; No. 138, 1987; No. 105, 1989; No. 35, 1990; No. 208, 1992; No. 181, 1994; No. 169, 1995; No. 139, 2002; No. 15, 2007
s. 27HA.....	ad. No. 148, 2005
	rep. No. 15, 2007
s. 27J.....	ad. No. 47, 1984
	am. No. 61, 1990
	rep. No. 15, 2007
Subdivision B	rep. No. 101, 2006
ss. 28, 29	am. No. 121, 1997
	rep. No. 101, 2006
s. 31	rs. No. 69, 1963
	am. No. 108, 1981; No. 190, 1992; No. 121, 1997
	rep. No. 101, 2006
s. 31C.....	ad. No. 57, 1977
	am. No. 108, 1981; No. 121, 1997
	rep. No. 101, 2006
s. 32	rs. No. 168, 1985
	am. No. 112, 1986
	rs. No. 224, 1992
	am. No. 121, 1997
	rep. No. 101, 2006
s. 32A.....	ad. No. 224, 1992
	am. No. 121, 1997
	rep. No. 101, 2006
s. 33	am. No. 121, 1997

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 34	am. No. 44, 1951; No. 112, 1986; No. 95, 1988; No. 101, 1992; No. 120, 1995; No. 121, 1997
	rep. No. 101, 2006
s. 36	am. No. 88, 1936; No. 58, 1941; No. 4, 1945; No. 90, 1952; No. 62, 1955; No. 18, 1960; No. 50, 1966; No. 76, 1967; Nos. 51 and 164, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 80, 1975; No. 57, 1978; No. 146, 1979; No. 108, 1981; No. 101, 1992; No. 171, 1995; No. 121, 1997; No. 16, 1998
	rep. No. 101, 2006
s. 36AAA	ad. No. 76, 1967
	am. Nos. 51 and 164, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 80, 1975; No. 124, 1980; No. 108, 1981; No. 112, 1986; No. 57, 1990; No. 4, 1991; No. 101, 1992; No. 121, 1997; No. 101, 2006
	rep. No. 101, 2006
s. 36AA	ad. No. 94, 1961
	am. Nos. 51 and 164, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 80, 1975; No. 108, 1981; No. 57, 1990; No. 101, 1992; No. 121, 1997
	rep. No. 101, 2006
s. 36A	ad. No. 90, 1952
	am. No. 94, 1961; No. 51, 1973; No. 57, 1977; No. 146, 1979; No. 108, 1981; No. 101, 1992; No. 121, 1997
	rep. No. 101, 2006
s. 37	am. No. 88, 1936; No. 90, 1952; No. 51, 1973; No. 108, 1981; No. 101, 1992; No. 121, 1997
	rep. No. 101, 2006
Subdivision C	rep. No. 101, 2006
ss. 38, 39	am. No. 176, 1999
	rep. No. 101, 2006
s. 40	am. No. 108, 1981
	rep. No. 101, 2006
s. 41	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 42	am. No. 46, 1938 rep. No. 101, 2006
s. 43	rep. No. 101, 2006
Subdivision D	
s. 43A.....	ad. No. 100, 1991 rs. No. 23, 2005
s. 43B.....	ad. No. 163, 2001
s. 44	am. No. 46, 1938; No. 17, 1940; No. 58, 1941; No. 50, 1942; No. 11, 1947; No. 44, 1951; No. 45, 1953; No. 43, 1954; No. 62, 1955; No. 85, 1959; No. 18, 1960; Nos. 34 and 69, 1963; No. 46, 1964; No. 103, 1965; No. 85, 1967; No. 93, 1969; No. 87, 1970; Nos. 51, 164 and 165, 1973; No. 80, 1975; No. 50, 1976; No. 57, 1980; No. 108, 1981; Nos. 46 and 51, 1986; No. 62, 1987; No. 63, 1998; No. 163, 2001; No. 90, 2002; No. 64, 2005; No. 147, 2005; No. 66, 2010; No 110, 2014
s. 45	ad. No. 63, 1998 am. No. 101, 2006
s. 45A.....	ad. No. 63, 1998 am. No. 58, 2000; No. 163, 2001; No. 101, 2006
s. 45B.....	ad. No. 63, 1998 am. No. 58, 2000; No. 163, 2001 rs. No. 90, 2002 am. No. 101, 2006; No. 56, 2010; Nos. 88 and 101, 2013
s. 45BA.....	ad. No. 90, 2002
s. 45C.....	ad. No. 63, 1998 am. No. 58, 2000; No. 163, 2001; No. 90, 2002; No. 101, 2006; No. 41, 2011; No. 12, 2012
s. 45D.....	ad. No. 63, 1998 am. No. 58, 2000; No. 90, 2002; No. 41, 2011; No 81, 2016
s. 45Z.....	ad. No. 35, 1992 am. No. 47, 1998; No. 93, 1999; No. 163, 2001 rep. No. 101, 2006
s. 45ZA	ad. No. 93, 1999

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 45ZB	ad. No. 93, 1999
	am. No. 58, 2000
	rep. No. 101, 2006
s. 46AA	ad. No. 117, 2002
	am. No. 16, 2003
	rep. No. 101, 2006
s. 46AB	ad. No. 117, 2002
	rep. No. 101, 2006
s. 46AC	ad. No. 117, 2002
	am. No. 58, 2006
	rep. No. 101, 2006
s. 46AD	ad. No. 117, 2002
	rep. No. 16, 2003
s. 46AE	ad. No. 117, 2002
	rep. No. 101, 2006
s. 46	am. No. 88, 1936; No. 30, 1939; Nos. 17 and 65, 1940; No. 58, 1941; No. 22, 1942; No. 44, 1948; No. 44, 1951; No. 17, 1961
	rs. No. 110, 1964
	am. No. 143, 1965; No. 47, 1972; Nos. 51 and 165, 1973; No. 80, 1975; No. 172, 1978; No. 108, 1981; No. 49, 1985; Nos. 46 and 51, 1986; No. 62, 1987; No. 95, 1988; No. 105, 1989; No. 35, 1992; No. 181, 1994; Nos. 120 and 169, 1995; Nos. 39, 62 and 121, 1997; No. 93, 1999; No. 89, 2000; No. 163, 2001
	rep. No. 101, 2006
s. 46A	ad. No. 47, 1972
	am. Nos. 51 and 165, 1973; No. 80, 1975; Nos. 57 and 172, 1978; No. 108, 1981; No. 49, 1985; Nos. 46 and 51, 1986; Nos. 62 and 108, 1987; No. 95, 1988; No. 105, 1989; No. 35, 1992; No. 181, 1994; Nos. 120 and 169, 1995; No. 39, 1997 (as am. by No. 57, 2002); No. 62 and 121, 1997; No. 46, 1998; No. 93, 1999; No. 89, 2000; No. 163, 2001; No. 101, 2006; No. 143, 2007
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 46B.....	ad. No. 57, 1978 am. No. 172, 1978; No. 46, 1986; No. 108, 1987; No. 46, 1998 rep. No. 101, 2006
s. 46C.....	ad. No. 61, 1987 am. No. 58, 1987 rep. No. 101, 2006
s. 46D.....	ad. No. 58, 1987 rep. No. 163, 2001
s. 46E.....	ad. No. 108, 1987 am. No. 46, 1998 rep. No. 101, 2006
s. 46F.....	ad. No. 95, 1988 am. No. 95, 1997; No. 47, 1998; No. 93, 1999; No. 79, 2000; Nos. 57 and 97, 2002 rs. No. 117, 2002 am. No. 16, 2003; No. 95, 2004 rep. No. 101, 2006
s. 46FA.....	ad. No. 79, 2000 am. No. 57, 2002; No. 95, 2004; No. 101, 2006; No. 143, 2007
s. 46FB.....	ad. No. 79, 2000 am. No. 95, 2004; No. 23, 2005; No. 101, 2006; No. 143, 2007
s. 46G.....	ad. No. 170, 1995 rep. No. 79, 2007
s. 46H.....	ad. No. 170, 1995 am. No. 63, 1998 rep. No. 79, 2007
s. 46I.....	ad. No. 170, 1995 rep. No. 79, 2007
s. 46J.....	ad. No. 170, 1995 am. No. 63, 1998 rep. No. 79, 2007

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
ss. 46K, 46L.....	ad. No. 170, 1995 rep. No. 79, 2007
s. 46M.....	ad. No. 170, 1995 am. No. 171, 1995 (as am. by No. 76, 1996; No. 147, 1997); No. 93, 1999 rep. No. 79, 2007
s. 47	am. No. 58, 1941; No. 85, 1967; No. 51, 1973; No. 108, 1981; Nos. 58 and 62, 1987; Nos. 46 and 63, 1998; No. 114, 2000; No. 41, 2005
s. 47A.....	ad. No. 5, 1991 am. Nos. 48 and 100, 1991; No. 224, 1992; Nos. 121 and 122, 1997; No. 70, 1999; No. 66, 2003; No. 96, 2004; Nos. 15 and 143, 2007; No. 97, 2008; No 110, 2014; No 53, 2016
Heading to Div. 2A..... of Part III	ad. No. 172, 1978 rep. No. 101, 2006
Div. 2A of Part III.....	rep. No. 101, 2006
Heading to Subdiv. A of	ad. No. 48, 1950
Div. 2A (formerly Div. 3) of Part III	rep. No. 101, 2006
s. 48	am. No. 39, 1997 rep. No. 101, 2006
s. 49	am. No. 108, 1981 rep. No. 101, 2006
s. 50	am. No. 46, 1938; No. 22, 1942; No. 163, 2001 rep. No. 101, 2006
Subdiv. B of Div. 2A	ad. No. 172, 1978 rep. No. 101, 2006
s. 50A.....	ad. No. 172, 1978 am. No. 108, 1981; No. 39, 1997 rep. No. 101, 2006
s. 50B.....	ad. No. 172, 1978 am. No. 14, 1983; No. 98, 1992; No. 147, 1997 rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 50C.....	ad. No. 172, 1978 am. No. 133, 1980; Nos. 108, 109, 111 and 154, 1981; No. 123, 1982; No. 14, 1983; No. 95, 1988; No. 107, 1989; No. 57, 1990; No. 18, 1993; No. 31, 1995; No. 147, 1997 rep. No. 101, 2006
s. 50D.....	ad. No. 172, 1978 am. No. 108, 1981 rep. No. 101, 2006
s. 50E.....	ad. No. 172, 1978 am. No. 108, 1981; No. 14, 1983; No. 112, 1986; No. 95, 1988; No. 147, 1997 rep. No. 101, 2006
s. 50F.....	ad. No. 172, 1978 am. No. 133, 1980; Nos. 109, 111 and 154, 1981; No. 123, 1982; No. 168, 1985; No. 95, 1988; No. 107, 1989; No. 57, 1990; No. 18, 1993; No. 31, 1995 rep. No. 101, 2006
s. 50G.....	ad. No. 172, 1978 am. No. 149, 1979; Nos. 57 and 159, 1980; Nos. 108, 109, 111 and 154, 1981; No. 29, 1982; No. 14, 1983; Nos. 14 and 47, 1984; No. 168, 1985; No. 90, 1986; No. 95, 1988; No. 107, 1989; No. 57, 1990; No. 216, 1991 rep. No. 101, 2006
s. 50H.....	ad. No. 172, 1978 am. Nos. 108 and 111, 1981; No. 57, 1990; No. 147, 1997; No. 58, 2000 rep. No. 101, 2006
ss. 50HA–50HC.....	ad. No. 58, 2000 rep. No. 101, 2006
s. 50J.....	ad. No. 172, 1978 rep. No. 101, 2006
s. 50K.....	ad. No. 172, 1978 am. No. 108, 1981; No. 58, 2000

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 50KA.....	ad. No. 58, 2000
	rep. No. 101, 2006
s. 50L.....	ad. No. 172, 1978
	am. No. 108, 1987
	rep. No. 101, 2006
s. 50N.....	ad. No. 172, 1978
	am. No. 35, 1992
	rep. No. 101, 2006
ss. 50P, 50Q.....	ad. No. 58, 2000
	rep. No. 101, 2006
Division 3	
Division 3 heading.....	ad. No. 172, 1978
Subdivision A	
Subdivision A heading.....	ad. No. 172, 1978
s. 51AAA.....	ad. No. 52, 1986
	am. No. 121, 1997; No. 46, 1998; No. 77, 2001; No. 101, 2004; No. 15, 2009
s. 51.....	am. No. 171, 1978; No. 123, 1984; Nos. 41, 46 and 51, 1986; No. 78, 1988; No. 2, 1989; No. 60, 1990; Nos. 55 and 203, 1991; Nos. 35, 92, 101, 138, 223 and 224, 1992; Nos. 17, 57 and 116, 1993; No. 169, 1995; No. 76, 1996; No. 39, 1997 (as am. by No. 121, 1997); Nos. 121, 134 and 147, 1997; Nos. 16 and 23, 1998
	rep. No. 101, 2006
Note to s. 51(6AA).....	am. No. 45, 1998; No. 150, 2003
	rep. No. 101, 2006
s. 51AB.....	ad. No. 126, 1974
	am. No. 57, 1993; No. 121, 1997
	rep. No. 101, 2006
s. 51AD.....	ad. No. 14, 1984
	am. No. 169, 1995; Nos. 121 and 174, 1997; Nos. 72 and 77, 2001; No. 101, 2006; No. 164, 2007; No. 41, 2011

Endnote 4—Amendment history

Provision affected	How affected
s. 51AE	ad. No. 173, 1985 am. No. 41, 1986; No. 139, 1987; No. 11, 1989; No. 135, 1990; Nos. 98 and 101, 1992; No. 57, 1993; No. 82, 1994; No. 39, 1997 (as rep. by No. 121, 1997); No. 121, 1997 rep. No. 101, 2006
s. 51AEA	ad. No. 145, 1995
s. 51AEB.....	ad. No. 145, 1995 am. No. 41, 1998
s. 51AEC.....	ad. No. 145, 1995
s. 51AF	ad. No. 173, 1985 am. No. 135, 1990; No. 30, 1995; No. 39, 1997; No. 101, 2006
s. 51AG.....	ad. No. 173, 1985 am. No. 135, 1990; No. 57, 1993; No. 30, 1995; Nos. 39 and 121, 1997 rep. No. 101, 2006
s. 51AGA.....	ad. No. 237, 1992
s. 51AH.....	ad. No. 41, 1986 am. No. 139, 1987; No. 101, 2006; Nos. 59 and 97, 2008
s. 51AJ	ad. No. 139, 1987 am. No. 101, 2006
s. 51AK.....	ad. No. 95, 1988
s. 51AL.....	ad. No. 227, 1992 am. No. 82, 1994; No. 171, 1995; No. 121, 1997; No. 146, 1999 rep. No. 101, 2006
s. 52	am. No. 58, 1941; No. 47, 1984; No. 52, 1986; No. 121, 1997; No. 41, 2011
s. 52A.....	ad. No. 57, 1978 am. No. 146, 1979; No. 108, 1981; Nos. 39 and 121, 1997; No. 63, 1998; No. 163, 2001; No. 41, 2011
s. 53	am. No. 47, 1984; No. 121, 1997 rep. No. 101, 2006
s. 53AA.....	ad. No. 69, 1963 am. No. 121, 1997

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 53F	ad. No. 103, 1965
	am. No. 51, 1973; No. 108, 1981
	rep. No. 101, 2006
s. 53G.....	ad. No. 51, 1973
	am. No. 108, 1981
	rep. No. 101, 2006
s. 53I.....	ad. No. 121, 1997 (as am. by No. 57, 2002)
	am. No. 147, 1997; No. 57, 2002
	rep. No. 101, 2006
s. 54	am. No. 6, 1946; No. 11, 1947; No. 28, 1952; No. 55, 1958; No. 94, 1961; No. 69, 1963; No. 50, 1966; No. 76, 1967; No. 93, 1969; No. 51, 1973; No. 126, 1974; No. 50, 1976; Nos. 58, 124 and 159, 1980; No. 108, 1981; No. 90, 1986; No. 107, 1989; No. 35, 1992; No. 57, 1993; No. 82, 1994; No. 76, 1996
	rep. No. 101, 2006
s. 54AA.....	ad. No. 98, 1992
	am. No. 224, 1992; No. 147, 1997; No. 46, 1998
	rep. No. 101, 2006
s. 54AB.....	ad. No. 147, 1997
	am. No. 174, 1997
	rep. No. 101, 2006
s. 54AC.....	ad. No. 147, 1997
	rep. No. 101, 2006
s. 54AD.....	ad. No. 147, 1997
	am. No. 174, 1997
	rep. No. 101, 2006
s. 54AE.....	ad. No. 147, 1997
	rep. No. 101, 2006
s. 54A.....	ad. No. 35, 1992
	am. No. 41, 1998
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 55	am. No. 6, 1946; No. 126, 1974; No. 108, 1981 rs. Nos. 35 and 80, 1992 am. No. 17, 1993; No. 82, 1994; No. 120, 1995 rep. No. 101, 2006
s. 56	am. No. 11, 1947; No. 65, 1957; No. 39, 1962; No. 69, 1963; No. 51, 1973; No. 50, 1976; No. 149, 1979; Nos. 57 and 159, 1980; No. 108, 1981; No. 90, 1986; No. 95, 1988; No. 107, 1989; Nos. 35, 80 and 101, 1992; No. 18, 1993; No. 31, 1995; No. 76, 1996 rep. No. 101, 2006
s. 57AF	ad. No. 57, 1980 am. No. 108, 1981; No. 14, 1983; No. 35, 1992; No. 17, 1993 (as am. by No. 147, 1997); No. 46, 1998 rep. No. 101, 2006
s. 57AK	ad. No. 29, 1982 am. No. 14, 1983; No. 95, 1988; Nos. 35, 80 and 101, 1992; No. 76, 1996; No. 39, 1997 rep. No. 101, 2006
s. 57AM	ad. No. 14, 1984 am. No. 124, 1984; No. 51, 1986; Nos. 78, 95 and 127, 1988; No. 58, 1990; Nos. 98 and 101, 1992; No. 170, 1995; No. 76, 1996; No. 122, 1997 rep. No. 101, 2006
s. 58	ad. No. 35, 1992 am. Nos. 80 and 224, 1992; No. 120, 1995 rep. No. 101, 2006
s. 59	am. No. 50, 1942; No. 101, 1956; No. 65, 1957; No. 51, 1973; No. 149, 1979; No. 57, 1980; No. 108, 1981; No. 90, 1986; Nos. 35, 101 and 224, 1992; No. 17, 1993; No. 76, 1996; No. 147, 1997; No. 66, 2003 rep. No. 101, 2006
s. 59AAA	ad. No. 30, 1995 am. No. 76, 1996; No. 39, 1997 rep. No. 101, 2006
s. 59AA	ad. No. 90, 1952

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 149, 1979; No. 57, 1980; No. 35, 1992
	rep. No. 101, 2006
s. 59AB	ad. No. 65, 1957
	am. No. 110, 1964; No. 51, 1973; No. 108, 1981; No. 138, 1987; No. 7, 1993
	rep. No. 101, 2006
s. 60	am. No. 3, 1944; No. 4, 1945; No. 65, 1957; No. 51, 1973; No. 149, 1979; No. 108, 1981
	rep. No. 101, 2006
s. 61	am. No. 6, 1946; No. 28, 1952; No. 51, 1973; No. 16, 1999
	rep. No. 101, 2006
s. 61A.....	ad. No. 16, 1999
	rep. No. 101, 2006
s. 62	am. No. 50, 1942
	rs. No. 4, 1945
	am. No. 101, 1956; No. 51, 1973; No. 149, 1979; No. 57, 1980; No. 108, 1981; No. 76, 1996
	rep. No. 101, 2006
s. 62AAA.....	ad. No. 103, 1965
	am. No. 51, 1973; No. 108, 1981
	rep. No. 101, 2006
ss. 62AAB–62AAH	ad. No. 35, 1992
	rep. No. 101, 2006
ss. 62AAJ–62AAL.....	ad. No. 35, 1992
	rep. No. 101, 2006
ss. 62AAM, 62AAN	ad. No. 35, 1992
	am. No. 76, 1996
	rep. No. 101, 2006
s. 62AAO.....	ad. No. 35, 1992
	rep. No. 101, 2006
s. 62AAP.....	ad. No. 35, 1992

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 80, 1992; No. 76, 1996 rep. No. 101, 2006
s. 62AAQ.....	ad. No. 35, 1992 rep. No. 101, 2006
s. 62AAR.....	ad. No. 35, 1992 am. No. 76, 1996 rep. No. 101, 2006
ss. 62AAS–62AAV.....	ad. No. 35, 1992 rep. No. 101, 2006
s. 63.....	am. No. 43, 1954; No. 69, 1963; No. 49, 1986; No. 48, 1991; No. 98, 1992; No. 82, 1994; No. 76, 1996; No. 39, 1997 (as rep. by 121, 1997); Nos. 95 and 121, 1997; No. 101, 2006
s. 63A.....	ad. No. 51, 1973 am. Nos. 108 and 111, 1981; No. 57, 1990; No. 98, 1992; Nos. 39 and 121, 1997; No. 46, 1998; No. 58, 2000 rep. No. 101, 2006
ss. 63AA–63AD.....	ad. No. 58, 2000 rep. No. 101, 2006
s. 63B.....	ad. No. 51, 1973 am. No. 108, 1981; No. 98, 1992; Nos. 121 and 147, 1997; No. 46, 1998; No. 58, 2000 rep. No. 101, 2006
s. 63C.....	ad. No. 51, 1973 am. No. 98, 1992; No. 121, 1997; No. 46, 1998 rep. No. 101, 2006
s. 63CA.....	ad. No. 39, 1997 am. No. 121, 1997; No. 46, 1998 rep. No. 101, 2006
s. 63CA (first occurring) Renumbered s. 63CB and relocated.....	ad. No. 58, 2000 am. No. 41, 2005 No. 41, 2005
s. 63CB.....	rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 63CB	ad. No. 58, 2000
Renumbered s. 63CC and relocated	No. 41, 2005
Heading to s. 63CC	am. No. 41, 2005 rep. No. 101, 2006
s. 63CC	am. No. 41, 2005 rep. No. 101, 2006
s. 63D	ad. No. 48, 1991 am. No. 100, 1991; No. 98, 1992; Nos. 39 and 121, 1997; No. 46, 1998; No. 96, 2004
s. 63E	ad. No. 98, 1992 am. Nos. 39 and 121, 1997; No. 46, 1998; No. 101, 2006
s. 63F	ad. No. 98, 1992 am. Nos. 39 and 121, 1997; No. 101, 2006
s. 63G	ad. No. 17, 1998 am. No. 101, 2006
s. 64	am. No. 121, 1997 rep. No. 101, 2006
s. 64A	ad. No. 69, 1963 am. No. 143, 1965; No. 51, 1973; No. 108, 1981; No. 39, 1997 (as rep. by No. 121, 1997); No. 121, 1997 rep. No. 101, 2006
s. 65	am. No. 110, 1964; No. 51, 1973; No. 108, 1981; No. 107, 1989; No. 135, 1990; No. 121, 1997; No. 101, 2006
s. 67	rs. No. 69, 1963 am. No. 143, 1965; No. 108, 1981; No. 47, 1984; No. 76, 1996; No. 121, 1997 rep. No. 101, 2006
s. 67AAA	ad. No. 224, 1992 am. No. 181, 1994; No. 89, 2001; No. 101, 2004 rep. No. 15, 2007
s. 67AA	ad. No. 61, 1987

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 35, 1992; No. 39, 1997
	rep. No. 101, 2006
s. 67A.....	ad. No. 69, 1963
	am. No. 121, 1997
	rep. No. 101, 2006
s. 68	am. No. 69, 1963
	rs. No. 47, 1984
	am. No. 121, 1997
	rep. No. 101, 2006
s. 68A.....	ad. No. 101, 1956
	rs. No. 47, 1984
	rep. No. 101, 2006
s. 69	ad. No. 69, 1963
	am. No. 51, 1973
	rs. No. 20, 1990
	am. No. 216, 1991; No. 39, 1997 (as rep. by No. 121, 1997); No. 121, 1997
	rep. No. 101, 2006
s. 70	ad. No. 69, 1963
	am. No. 51, 1973; No. 108, 1981; No. 76, 1996; No. 121, 1997
	rep. No. 101, 2006
s. 70A.....	ad. No. 108, 1981
	am. No. 95, 1988; No. 76, 1996; No. 39, 1997 (as rep. by No. 121, 1997); No. 121, 1997
	rep. No. 101, 2006
s. 70B.....	ad. No. 107, 1989
	am. No. 224, 1992; No. 89, 2000; No. 133, 2003; No. 58, 2006; No. 15, 2007
s. 71	rs. No. 69, 1963
	am. No. 121, 1997
	rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 72	am. No. 88, 1936; Nos. 22 and 50, 1942; No. 48, 1950; No. 85, 1959; No. 18, 1960; No. 69, 1963; Nos. 51, 164 and 165, 1973; No. 216, 1973 (as am. by No. 20, 1974); Nos. 80 and 117, 1975; No. 108, 1981; No. 121, 1997 rep. No. 101, 2006
s. 72A.....	ad. No. 145, 1987 am. No. 216, 1991; No. 39, 1997 rep. No. 101, 2006
s. 73	am. No. 58, 1960; Nos. 103 and 143, 1965; No. 108, 1981; No. 121, 1997 rep. No. 101, 2006
s. 73A.....	ad. No. 6, 1946 am. No. 65, 1957; No. 18, 1960; Nos. 51 and 164, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 80, 1975; No. 50, 1976; No. 27, 1979; No. 108, 1981; No. 80, 1982; No. 165, 1984; No. 112, 1986; No. 11, 1988; Nos. 97 and 167, 1989; No. 35, 1992; No. 76, 1996; No. 176, 1999; No. 101, 2006; No. 97, 2008; Nos. 14 and 88, 2009; No. 79, 2010; No. 41, 2011; No 110, 2014
s. 73AA.....	ad. No. 35, 1992 am. No. 224, 1992; No. 46, 1998; No. 144, 2008
s. 73B.....	ad. No. 90, 1986 am. Nos. 11, 59 and 153, 1988; Nos. 97 and 167, 1989; Nos. 35 and 135, 1990; No. 216, 1991; Nos. 35, 80, 98 and 224, 1992; No. 181, 1994; Nos. 78 and 82, 1996; Nos. 39, 121 and 147, 1997; Nos. 16 and 41, 1998; Nos. 72, 77, 89 and 170, 2001; No. 16, 2003; No. 101, 2006; Nos. 15 and 164, 2007 rep. No. 93, 2011
s. 73BAA	ad. No. 117, 2002 am. No. 20, 2004 rep. No. 93, 2011
s. 73BAB	ad. No. 117, 2002 rep. No. 93, 2011
s. 73BABA.....	ad. No. 20, 2004

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 93, 2011
s. 73BAC	ad. No. 117, 2002
	am. No. 20, 2004; No. 164, 2007
	rep. No. 93, 2011
s. 73BACA.....	ad. No. 20, 2004
	rep. No. 93, 2011
Heading to s. 73BAD.....	am. No. 20, 2004
	rep. No. 93, 2011
s. 73BAD	ad. No. 117, 2002
	am. No. 164, 2007
	rep. No. 93, 2011
ss. 73BAE, 73BAF.....	ad. No. 117, 2002
	rep. No. 93, 2011
s. 73BAG	ad. No. 16, 2003
	am. No. 58, 2006
	rep. No. 93, 2011
s. 73BA.....	ad. No. 170, 2001
	am. No. 80, 2007
	rep. No. 93, 2011
ss. 73BB, 73BC.....	ad. No. 170, 2001
	rep. No. 93, 2011
Note to s. 73BC(2) Renumbered Note 1	No. 164, 2007
Note 1 to s. 73BC(2).....	rep. No. 93, 2011
Note 2 to s. 73BC(2).....	ad. No. 164, 2007
	rep. No. 93, 2011
ss. 73BD, 73BE.....	ad. No. 170, 2001
	am. No. 164, 2007
	rep. No. 93, 2011
s. 73BF.....	ad. No. 170, 2001
	am. No. 16, 2003

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 93, 2011
Note to s. 73BF(1)	
Renumbered Note 1	No. 16, 2003
Note 1 to s. 73BF(1)	rep. No. 93, 2011
Note 2 to s. 73BF(1)	ad. No. 16, 2003
	rep. No. 93, 2011
ss. 73BG–73BJ	ad. No. 170, 2001
	rep. No. 93, 2011
ss. 73BK, 73BL.....	ad. No. 170, 2001
	am. No. 164, 2007
	rep. No. 93, 2011
ss. 73BM, 73BN	ad. No. 170, 2001
	rep. No. 93, 2011
s. 73C.....	ad. No. 167, 1989
	am. No. 216, 1991; Nos. 80 and 224, 1992; No. 181, 1994; No. 169, 1995; No. 78, 1996; No. 170, 2001
	rep. No. 93, 2011
s. 73CA.....	ad. No. 35, 1990
	am. No. 35, 1992; No. 170, 2001; No. 101, 2006
	rep. No. 93, 2011
s. 73CB	ad. No. 224, 1992
	am. No. 169, 1995
	rs. No. 171, 1995
	am. No. 170, 2001
	rep. No. 93, 2011
s. 73D.....	ad. No. 167, 1989
	am. No. 35, 1990; No. 80, 1992; No. 121, 1997
	rep. No. 101, 2006
s. 73E.....	ad. No. 224, 1992
	am. No. 120, 1995; No. 121, 1997; No. 46, 1998; No. 169, 1999; No. 77, 2001; No. 117, 2002; No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 93, 2011
s. 73EA	ad. No. 170, 2001
	am. No. 117, 2002
	rep. No. 93, 2011
s. 73EB	ad. No. 170, 2001
	am. No. 117, 2002
	rep. No. 93, 2011
s. 73F	ad. No. 224, 1992
	am. No. 39, 1997; No. 46, 1998; Nos. 77 and 170, 2001; No. 117, 2002
	rep. No. 101, 2006
s. 73G.....	ad. No. 224, 1992
	am. No. 46, 1998; No. 77, 2001; No. 117, 2002
	rep. No. 93, 2011
s. 73H.....	ad. No. 170, 2001
	am. No. 78, 2007
	rep. No. 93, 2011
s. 73I.....	ad. No. 170, 2001
	am. Nos. 78 and 164, 2007; No. 42, 2009
	rep. No. 93, 2011
s. 73IA	ad. No. 78, 2007
	rep. No. 93, 2011
s. 73J.....	ad. No. 170, 2001
	am. Nos. 78 and 164, 2007; No. 88, 2009
	rep. No. 93, 2011
ss. 73K–73M.....	ad. No. 170, 2001
	rep. No. 93, 2011
s. 73P	ad. No. 170, 2001
	am. Nos. 78 and 164, 2007
	rep. No. 93, 2011
s. 73Q.....	ad. No. 170, 2001
	am. No. 78, 2007

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 164, 2007
ss. 73QA, 73QB.....	ad. No. 164, 2007
	rep. No. 93, 2011
s. 73R.....	ad. No. 170, 2001
	am. No. 164, 2007
	rep. No. 93, 2011
ss. 73RA–73RE.....	ad. No. 164, 2007
	rep. No. 93, 2011
s. 73S.....	ad. No. 170, 2001
	am. Nos. 78 and 164, 2007
	rep. No. 93, 2011
s. 73T.....	ad. No. 170, 2001
	am. No. 164, 2007
	rep. No. 93, 2011
s. 73U.....	ad. No. 170, 2001
	rep. No. 164, 2007
s. 73V.....	ad. No. 170, 2001
	am. No. 164, 2007
	rep. No. 93, 2011
s. 73W.....	ad. No. 170, 2001
	rep. No. 164, 2007
s. 73X.....	ad. No. 170, 2001
	am. No. 78, 2007
	rep. No. 164, 2007
s. 73Y.....	ad. No. 170, 2001
	rep. No. 164, 2007
s. 73Z.....	ad. No. 170, 2001
	am. No. 164, 2007
	rep. No. 93, 2011
s. 74.....	am. No. 24, 1980; No. 108, 1981; No. 167, 1989; No. 121, 1997
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 74A.....	ad. No. 123, 1985 am. No. 167, 1989 rep. No. 101, 2006
s. 74B.....	ad. No. 173, 1985 rep. No. 101, 2006
s. 75A.....	ad. No. 165, 1973 am. No. 80, 1975; No. 50, 1976; Nos. 58 and 159, 1980; No. 108, 1981; No. 103, 1983; No. 76, 1996 rep. No. 101, 2006
s. 75AA.....	ad. No. 118, 1993 am. No. 76, 1996; No. 121, 1997 rep. No. 101, 2006
s. 75B.....	ad. No. 58, 1980 am. No. 108, 1981; Nos. 173 and 174, 1985; No. 107, 1989; No. 76, 1996; No. 121, 1997; No. 54, 1999 rep. No. 101, 2006
s. 75D.....	ad. No. 159, 1980 am. No. 108, 1981; No. 173, 1985; No. 100, 1991; No. 121, 1997 rep. No. 101, 2006
s. 77F	ad. No. 47, 1984 am. No. 163, 1987; No. 11, 1988; No. 167, 1989; No. 138, 1994 rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 78	am. No. 88, 1936; No. 46, 1938; No. 17, 1940; No. 58, 1941; Nos. 22 and 50, 1942; No. 10, 1943; No. 3, 1944; No. 4, 1945; No. 6, 1946; Nos. 11 and 63, 1947; No. 44, 1948; No. 48, 1950; No. 44, 1951; No. 90, 1952; No. 45, 1953; No. 43, 1954; No. 62, 1955; No. 101, 1956; No. 65, 1957; No. 70, 1959; Nos. 18 and 58, 1960; No. 94, 1961; No. 39, 1962; Nos. 34 and 69, 1963; Nos. 33 and 143, 1965; No. 50, 1966; No. 60, 1968; No. 93, 1969; No. 93, 1971; Nos. 51, 52, 164 and 165, 1973; Nos. 80 and 117, 1975; No. 57, 1977; Nos. 57, 123 and 171, 1978; Nos. 27 and 149, 1979; Nos. 19, 24, 57, 124, 133 and 159, 1980; Nos. 61, 108 and 154, 1981; Nos. 29, 76 and 106, 1982; No. 39, 1983; Nos. 47, 123 and 124, 1984; Nos. 49, 123 and 168, 1985; Nos. 46, 49 and 112, 1986; Nos. 108 and 138, 1987; Nos. 80, 95 and 153, 1988; No. 107, 1989; Nos. 20, 35, 57, 58 and 135, 1990; Nos. 4, 100, 203 and 216, 1991; Nos. 80, 224 and 227, 1992; No. 17, 1993 rs. No. 18, 1993 am. No. 118, 1993; Nos. 82 and 138, 1994; No. 120, 1995; Nos. 31 and 76, 1996; No. 39, 1997 (as rep. by 121, 1997); Nos. 121 and 147, 1997; No. 41, 1998; No. 167, 2001; No. 57, 2002; Nos. 86 and 101, 2003 rep. No. 101, 2006
s. 78AA.....	ad. No. 216, 1991 am. No. 224, 1992 rep. No. 101, 2006
s. 78AB.....	ad. No. 224, 1992 rep. No. 101, 2006
s. 78A.....	ad. No. 57, 1978 am. No. 108, 1981; No. 124, 1984; No. 18, 1993; No. 121, 1997; No. 65, 2006
s. 78B.....	ad. No. 123, 1982 am. No. 48, 1986; No. 216, 1991; No. 118, 1999 rep. No. 101, 2006
s. 79A.....	ad. No. 4, 1945

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 11, 1947; No. 62, 1955; No. 101, 1956; No. 55, 1958; No. 94, 1961; No. 69, 1963; No. 68, 1964; No. 143, 1965; No. 51, 1973; No. 117, 1975; No. 56, 1976; No. 108, 1981; No. 29, 1982; No. 103, 1983; No. 124, 1984; No. 49, 1986; No. 78, 1988; Nos. 4 and 100, 1991; No. 224, 1992; Nos. 125, 138 and 184, 1994; No. 1, 1996; No. 179, 1997; No. 45, 1998; No. 82, 1999; Nos. 45 and 144, 2000; No. 75, 2007; No. 105, 2010; Nos. 41 and 62, 2011; No. 71, 2012; No. 13, 2014; No. 70, 2015; No. 162, 2015
s 79B.....	ad No 63, 1947
	am No 101, 1956; No 55, 1958; No 18, 1960; No 94, 1961; No 98, 1962; No 69, 1963; No 103, 1965; No 143, 1965; No 51, 1973; No 164, 1973; No 80, 1975; No 117, 1975; No 56, 1976; No 108, 1981; No 29, 1982; No 124, 1984; No 135, 1990; No 224, 1992; No 18, 1993; No 138, 1994; No 1, 1997; No 82, 1999; No 45, 2000; No 101, 2004; No 75, 2007; No 105, 2010; No 41, 2011; No 62, 2011; No 71, 2012; No 110, 2014; No 2, 2015; No 70, 2015; No 164, 2015
s. 79C.....	ad. No. 94, 1961
	am. No. 69, 1963; Nos. 68 and 110, 1964; No. 50, 1966; No. 60, 1968; Nos. 93 and 101, 1969; No. 51, 1973
	rs. No. 117, 1975
	am. No. 205, 1976; No. 124, 1980; Nos. 108 and 111, 1981; No. 123, 1982; Nos. 47 and 124, 1984; No. 107, 1989; No. 57, 1990; No. 39, 1997
	rep. No. 101, 2006
s. 79D.....	ad. No. 78, 1988
	rs. No. 5, 1991
	rep. No. 143, 2007
s. 79DA.....	ad. No. 39, 1997
	rep. No. 143, 2007
s. 79E.....	ad. No. 57, 1990
	am. No. 5, 1991; Nos. 101 and 190, 1992; No. 170, 1995; No. 76, 1996; Nos. 39 and 147, 1997; No. 17, 1998
	rep. No. 101, 2006
s. 79EA.....	ad. No. 98, 1992

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 39, 1997
	rep. No. 101, 2006
s. 79EB	ad. No. 98, 1992
	am. No. 39, 1997
	rep. No. 101, 2006
s. 79F	ad. No. 57, 1990
	am. No. 170, 1995; No. 76, 1996; No. 39, 1997; No. 17, 1998
	rep. No. 101, 2006
s. 80	am. No. 22, 1942; No. 3, 1944; No. 11, 1947; No. 48, 1950; No. 43, 1954; No. 101, 1956; No. 85, 1959; No. 18, 1960; No. 69, 1963; No. 110, 1964; No. 50, 1966; No. 85, 1967; Nos. 51, 164 and 165, 1973; No. 80, 1975; No. 172, 1978; Nos. 147 and 149, 1979; No. 19, 1980; Nos. 108, 110 and 111, 1981; No. 49, 1985; No. 51, 1986; No. 62, 1987; No. 78, 1988; No. 107, 1989; No. 57, 1990; No. 5, 1991; Nos. 101 and 190, 1992; No. 170, 1995; No. 76, 1996
	rep. No. 101, 2006
s. 80AAA	ad. No. 111, 1981
	am. No. 14, 1983; No. 57, 1990; No. 5, 1991; No. 170, 1995; No. 76, 1996
	rep. No. 101, 2006
s. 80AA	ad. No. 50, 1966
	am. No. 83, 1966; No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 172, 1978; No. 147, 1979; Nos. 108 and 110, 1981; No. 107, 1989; No. 57, 1990; No. 5, 1991; No. 224, 1992; No. 170, 1995; No. 76, 1996; No. 39, 1997
	rep. No. 101, 2006
ss. 80AB, 80AC	ad. No. 50, 1966
	am. No. 51, 1973; No. 108, 1981
	rs. No. 111, 1981; No. 57, 1990
	rep. No. 101, 2006
s. 80A	ad. No. 110, 1964
	am. No. 103, 1965; No. 50, 1966
	rs. No. 51, 1973

Endnote 4—Amendment history

Provision affected	How affected
	am. Nos. 108 and 111, 1981; No. 57, 1990 rep. No. 101, 2006
s. 80B.....	ad. No. 110, 1964 am. No. 103, 1965; No. 50, 1966; No. 51, 1973; Nos. 108 and 111, 1981; No. 57, 1990; No. 147, 2005 rep. No. 101, 2006
s. 80DA.....	ad. No. 51, 1973 am. Nos. 108 and 111, 1981; No. 57, 1990; No. 147, 1997 rep. No. 101, 2006
s. 80E.....	ad. No. 103, 1965 am. No. 50, 1966; No. 51, 1973; No. 111, 1981; No. 57, 1990 rep. No. 101, 2006
s. 80F.....	ad. No. 103, 1965 rs. No. 51, 1973 am. Nos. 108 and 111, 1981; No. 57, 1990; No. 98, 1992; No. 39, 1997 rep. No. 101, 2006
s. 80G.....	ad. No. 124, 1984 am. No. 168, 1985; No. 138, 1987; No. 11, 1988; Nos. 35 and 57, 1990; No. 5, 1991; Nos. 98 and 101, 1992; Nos. 39, 95 and 147, 1997 rep. No. 101, 2006
s. 81.....	ad. No. 48, 1950 rep. No. 101, 2006
s. 82.....	am. No. 55, 1958; No. 70, 1959; No. 60, 1968; No. 93, 1969; No. 51, 1973; No. 108, 1981; No. 107, 1989; No. 39, 1997; No. 101, 2006; No. 41, 2011
s. 82A.....	ad. No. 117, 1975 am. No. 123, 1985; No. 2, 1989; No. 138, 1992; No. 116, 1993; No. 39, 1997; No. 45, 1998; No. 150, 2003; No. 56, 2010; No. 82, 2014; No. 154, 2015; No. 169, 2015; No. 116, 2018
Subdivision AA.....	ad. No. 110, 1964 rep. No. 15, 2007
s. 82AAA.....	ad. No. 110, 1964

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 103, 1965; Nos. 51 and 164, 1973; No. 80, 1975; No. 138, 1987; No. 97, 1989; No. 82, 1993; No. 89, 2001 rep. No. 15, 2007
s. 82AAC	ad. No. 110, 1964 am. No. 47, 1984; No. 123, 1985 rs. No. 97, 1989 am. No. 61, 1990; Nos. 80 and 208, 1992; No. 181, 1994; No. 169, 1995; No. 95, 1997; Nos. 78 and 147, 2005; No. 101, 2006 rep. No. 15, 2007
Notes 1, 2 to s. 82AAC(1).....	ad. No. 86, 2000 rep. No. 15, 2007
Note 3 to s. 82AAC(1).....	ad. No. 51, 2002 rep. No. 15, 2007
s. 82AAD	ad. No. 181, 1994 am. No. 123, 2001; No. 147, 2005; No. 101, 2006 rep. No. 15, 2007
s. 82AADA	ad. No. 62, 1997 am. No. 147, 2005 rep. No. 15, 2007
s. 82AAE	ad. No. 181, 1994 rep. No. 89, 2001
s. 82AAF.....	ad. No. 53, 1995 am. No. 147, 2005; No. 101, 2006 rep. No. 15, 2007
s. 82AAQ.....	ad. No. 110, 1964 am. No. 181, 1994; No. 147, 2005; No. 101, 2006 rep. No. 15, 2007
s. 82AAQA	ad. No. 53, 1995 rep. No. 15, 2007
s. 82AAQB	ad. No. 62, 1997 rep. No. 15, 2007

Endnote 4—Amendment history

Provision affected	How affected
s. 82AAR	ad. No. 110, 1964 am. No. 51, 1973; No. 117, 1975; No. 97, 1989; No. 181, 1994; No. 53, 1995; No. 62, 1997; No. 147, 2005 rep. No. 15, 2007
Subdiv. AB of Div. 3 of Part III	ad. No. 124, 1980 rep. No. 15, 2007
s. 82AAS	ad. No. 124, 1980 am. No. 108, 1981; No. 47, 1984; No. 49, 1985; Nos. 108 and 138, 1987; No. 97, 1989; No. 135, 1990; Nos. 80 and 208, 1992; No. 82, 1993; No. 53, 1995; No. 17, 1999; No. 51, 2002; No. 111, 2003; No. 148, 2005 rep. No. 15, 2007
s. 82AAT	ad. No. 124, 1980 am. No. 123, 1985; No. 138, 1987; No. 11, 1988; Nos. 97 and 105, 1989; No. 135, 1990; No. 208, 1992; No. 7, 1993; No. 170, 1995; No. 62, 1997; No. 51, 2002; Nos. 78 and 148, 2005 rep. No. 15, 2007
Note to s. 82AAT(1)	ad. No. 51, 2002 rs. No. 92, 2004 rep. No. 15, 2007
Heading to Subdiv. B of Div. 3 of Part III	am. No. 98, 1992 rep. No. 101, 2006
Subdiv. B of Div. 3 of Part III.....	ad. No. 50, 1976 rep. No. 101, 2006
s. 82AAAA	ad. No. 98, 1992 rep. No. 101, 2006
s. 82AA	ad. No. 50, 1976 am. No. 14, 1984; No. 98, 1992; No. 82, 1994 rep. No. 101, 2006
s. 82AB	ad. No. 50, 1976 am. No. 126, 1977; No. 147, 1979; Nos. 108 and 109, 1981; Nos. 14 and 124, 1984; No. 138, 1987; No. 95, 1988; Nos. 80 and 98, 1992 rep. No. 101, 2006

Income Tax Assessment Act 1936

185

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 82ABA	ad. No. 76, 1996 rep. No. 101, 2006
s. 82AC	ad. No. 50, 1976 am. No. 133, 1980; No. 111, 1981; No. 107, 1989; No. 57, 1990; No. 18, 1993; No. 31, 1995; No. 39, 1997 rep. No. 101, 2006
s. 82AD.....	ad. No. 50, 1976 am. No. 14, 1984; No. 98, 1992; No. 82, 1994; No. 39, 1997 rep. No. 101, 2006
s. 82AE	ad. No. 50, 1976 am. No. 159, 1980; No. 108, 1981; No. 98, 1992; No. 121, 1997; No. 77, 2001 rep. No. 101, 2006
s. 82AF	ad. No. 50, 1976 am. No. 159, 1980; No. 108, 1981; No. 14, 1984; No. 107, 1989; No. 98, 1992; No. 18, 1993 rep. No. 101, 2006
s. 82AG.....	ad. No. 50, 1976 am. No. 57, 1980; No. 14, 1984; No. 98, 1992; No. 82, 1994 rep. No. 101, 2006
s. 82AH.....	ad. No. 50, 1976 am. No. 57, 1980; No. 108, 1981; No. 14, 1984; No. 98, 1992; No. 82, 1994 rep. No. 101, 2006
s. 82AHA.....	ad. No. 14, 1984 am. No. 98, 1992; No. 72, 2001 rep. No. 101, 2006
s. 82AI	ad. No. 50, 1976 am. No. 14, 1984; No. 98, 1992 rep. No. 101, 2006
s. 82AIA	ad. No. 72, 2001 rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 82AJ	ad. No. 50, 1976 am. No. 57, 1980; No. 108, 1981; No. 14, 1984; No. 98, 1992; No. 82, 1994 rep. No. 101, 2006
s. 82AJA	ad. No. 57, 1980 am. No. 108, 1981; No. 14, 1984; No. 98, 1992; No. 82, 1994 rep. No. 101, 2006
s. 82AK	ad. No. 50, 1976 rep. No. 101, 2006
s. 82AL	ad. No. 50, 1976 am. No. 108, 1981; No. 98, 1992 rep. No. 101, 2006
s. 82AM	ad. No. 50, 1976 am. Nos. 57, 124 and 159, 1980; No. 108, 1981; No. 107, 1989; No. 57, 1990; No. 98, 1992; No. 82, 1994; Nos. 39 and 121, 1997; No. 164, 1999; Nos. 77 and 170, 2001; No. 58, 2006 rep. No. 101, 2006
s. 82AN	ad. No. 50, 1976 rep. No. 101, 2006
s. 82AO	ad. No. 50, 1976 am. No. 121, 1997 rep. No. 101, 2006
s. 82APA	ad. No. 98, 1992 rep. No. 101, 2006
s. 82AQ	ad. No. 50, 1976 am. No. 14, 1984; Nos. 98, 167 and 224, 1992; No. 82, 1994; Nos. 121 and 174, 1997; No. 34, 2000; Nos. 72 and 77, 2001 rep. No. 101, 2006
Subdiv. BA of Div. 3 of Part III	ad. No. 18, 1993 rep. No. 101, 2006
s. 82AR	ad. No. 18, 1993 rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 82ARA	ad. No. 76, 1996 rep. No. 101, 2006
ss. 82AS–82AV	ad. No. 18, 1993 rep. No. 101, 2006
s. 82AX.....	ad. No. 18, 1993 rep. No. 101, 2006
Subdivision C	
Subdivision C	ad. No. 216, 1991 rep. No. 101, 2006
ss. 82B, 82BA.....	ad. No. 216, 1991 rep. No. 101, 2006
s. 82BAA	ad. No. 76, 1996 rep. No. 101, 2006
s. 82BB	ad. No. 216, 1991 am. No. 39, 1997; No. 46, 1998 rep. No. 101, 2006
s. 82BC	ad. No. 216, 1991 am. No. 77, 2001 rep. No. 101, 2006
s. 82BD.....	ad. No. 216, 1991 rep. No. 101, 2006
s. 82BE	ad. No. 216, 1991 am. No. 121, 1997 rep. No. 101, 2006
s. 82BF.....	ad. No. 216, 1991 rep. No. 101, 2006
s. 82BG.....	ad. No. 216, 1991 am. No. 46, 1998 rep. No. 101, 2006
Subdiv. CA of Div. 3 of Part III	ad. No. 224, 1992 rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
ss. 82BH, 82BJ	ad. No. 224, 1992 rep. No. 101, 2006
s. 82BK	ad. No. 224, 1992 am. No. 39, 1997; No. 46, 1998 rep. No. 101, 2006
ss. 82BL–82BN	ad. No. 224, 1992 rep. No. 101, 2006
s. 82BP	ad. No. 224, 1992 am. No. 121, 1997 rep. No. 101, 2006
s. 82BQ	ad. No. 224, 1992 rep. No. 101, 2006
s. 82BR	ad. No. 224, 1992 am. No. 46, 1998 rep. No. 101, 2006
Subdivision CB	ad. No. 138, 1994 rep No 47, 2016
s. 82C	ad. No. 138, 1994 rep No 47, 2016
s. 82CA	ad. No. 138, 1994 rep No 47, 2016
s. 82CB	ad. No. 138, 1994 am. No. 77, 2001; No 110, 2014 rep No 47, 2016
s. 82CC	ad. No. 138, 1994 rep No 47, 2016
s. 82CD	ad. No. 138, 1994 am No 110, 2014 rep No 47, 2016
s. 82CE	ad. No. 138, 1994 am. No. 58, 2006; No 110, 2014

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep No 47, 2016
Subdivision D	
Subdivision D	ad. No. 12, 1979
s. 82KH	ad. No. 12, 1979
	am. Nos. 146 and 147, 1979; No. 19, 1980; Nos. 108 and 111, 1981; No. 76, 1982; Nos. 49, 123 and 168, 1985; Nos. 73 and 107, 1989; No. 57, 1990; No. 100, 1991; No. 98, 1992; Nos. 39 and 121, 1997; No. 46, 1998; No. 54, 1999; No. 77, 2001; No. 101, 2006; No. 79, 2007; No. 164, 2007 (as am. by No. 97, 2008)
s. 82KJ	ad. No. 12, 1979
	am. No. 146, 1979
s. 82KK	ad. No. 12, 1979
	am. No. 146, 1979; No. 108, 1981
s. 82KL	ad. No. 146, 1979
	am. No. 76, 1982; No. 48, 1986; No. 216, 1991; No. 121, 1997; No. 41, 2011
Heading to Subdiv. F	am. No. 30, 1995
of Div. 3 of Part III	rep. No. 101, 2006
Subdiv. F of Div. 3	ad. No. 173, 1985
of Part III	rep. No. 101, 2006
s. 82KS	ad. No. 30, 1995
	am. No. 39, 1997
	rep. No. 101, 2006
s. 82KT	ad. No. 173, 1985
	am. Nos. 62 and 139, 1987; No. 95, 1988; Nos. 11 and 167, 1989; No. 135, 1990; No. 216, 1991
	rep. No. 101, 2006
s. 82KTAA	ad. No. 139, 1987
	rep. No. 101, 2006
ss. 82KTA, 82KTB	ad. No. 62, 1987
	rs. No. 11, 1989
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 82KTBA.....	ad. No. 95, 1988 rep. No. 101, 2006
s. 82KTC.....	ad. No. 62, 1987 rs. No. 95, 1988 rep. No. 101, 2006
s. 82KTD	ad. No. 62, 1987 am. No. 11, 1989 rep. No. 101, 2006
ss. 82KTE, 82KTF	ad. No. 62, 1987 rep. No. 101, 2006
s. 82KTG	ad. No. 62, 1987 am. No. 139, 1987; Nos. 11 and 167, 1989 rep. No. 101, 2006
s. 82KTH	ad. No. 62, 1987 rep. No. 101, 2006
s. 82KTJ.....	ad. No. 62, 1987 am. No. 95, 1988 rep. No. 101, 2006
s. 82KTK	ad. No. 62, 1987 rep. No. 101, 2006
s. 82KU.....	ad. No. 173, 1985 am. No. 49, 1986 (as am. by No. 141, 1987); No. 62, 1987 rep. No. 101, 2006
s. 82KUA.....	ad. No. 62, 1987 rep. No. 101, 2006
s. 82KUB.....	ad. No. 62, 1987 am. No. 95, 1988; No. 11, 1989 rep. No. 101, 2006
ss. 82KUC–82KUE.....	ad. No. 62, 1987 am. No. 95, 1988 rep. No. 101, 2006

Income Tax Assessment Act 1936

191

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 82KV.....	ad. No. 173, 1985 am. No. 62, 1987; No. 135, 1990 rep. No. 101, 2006
s. 82KW.....	ad. No. 173, 1985 am. No. 62, 1987 rep. No. 101, 2006
s. 82KX.....	ad. No. 173, 1985 am. Nos. 62 and 139, 1987 rep. No. 101, 2006
s. 82KY.....	ad. No. 173, 1985 am. Nos. 62 and 139, 1987; No. 101, 1992 rep. No. 101, 2006
s. 82KZ.....	ad. No. 173, 1985 am. No. 11, 1989 rep. No. 101, 2006
s. 82KZA.....	ad. No. 173, 1985 am. No. 62, 1987; Nos. 11 and 167, 1989 rep. No. 101, 2006
s. 82KZAA.....	ad. No. 4, 1991 am. No. 216, 1991 rep. No. 101, 2006
s. 82KZB.....	ad. No. 173, 1985 am. No. 139, 1987 rep. No. 101, 2006
s. 82KZBA.....	ad. No. 139, 1987 rep. No. 101, 2006
s. 82KZBB.....	ad. No. 139, 1987 am. No. 11, 1989 rep. No. 101, 2006
Heading to Subdiv. GA..... of Div. 3 of Part III	rs. No. 39, 1997 rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
Subdiv. GA of Div. 3 of Part III	ad. No. 30, 1995 rep. No. 101, 2006
ss. 82KZBC, 82KZBD	ad. No. 30, 1995 rep. No. 101, 2006
s. 82KZBE	ad. No. 30, 1995 am. No. 39, 1997 rep. No. 101, 2006
Note to s. 82KZBE(1).....	ad. No. 39, 1997 rep. No. 101, 2006
s. 82KZBF	ad. No. 30, 1995 rep. No. 101, 2006
Subdiv. G of Div. 3 of Part III	ad. No. 46, 1986 rep. No. 101, 2006
s. 82KZC.....	ad. No. 46, 1986 rep. No. 101, 2006
s. 82KZD	ad. No. 46, 1986 am. No. 138, 1987 rep. No. 101, 2006
s. 82KZE.....	ad. No. 46, 1986 rs. No. 52, 1986 rep. No. 101, 2006
s. 82KZF	ad. No. 46, 1986 am. No. 52, 1986 rep. No. 101, 2006
s. 82KZG	ad. No. 46, 1986 rs. No. 52, 1986 rep. No. 101, 2006
ss. 82KZH, 82KZJ	ad. No. 46, 1986 rep. No. 101, 2006
s. 82KZK	ad. No. 41, 1986 rep. No. 101, 2006

Income Tax Assessment Act 1936

193

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision H	
Subdiv. H of Div. 3 of Part III	ad. No. 95, 1988
s. 82KZL.....	ad. No. 95, 1988 am. No. 169, 1999; Nos. 89 and 90, 2000; Nos. 78 and 170, 2001; No. 97, 2002; No. 80, 2007; No. 88, 2009; No. 114, 2010; No. 93, 2011
s. 82KZLA.....	ad. No. 164, 2007 am. No. 15, 2009
s. 82KZLB.....	ad. No. 93, 2011
s. 82KZM.....	ad. No. 95, 1988 am. No. 76, 1996; No. 39, 1997 (as am. by No. 16, 1998); No. 169, 1999; No. 89, 2000; Nos. 78 and 170, 2001; No. 101, 2006; Nos. 80 and 164, 2007; No. 79, 2010; No. 93, 2011
s. 82KZMA.....	ad. No. 169, 1999 am. No. 169, 1999; No. 89, 2000; Nos. 78 and 170, 2001; Nos. 80 and 164, 2007; No. 79, 2010; No. 93, 2011
Note to s. 82KZMA(1) Renumbered Note 1.....	No. 90, 2000 rep. No. 78, 2001
Note 2 to s. 82KZMA(1).....	ad. No. 90, 2000 rep. No. 78, 2001
s. 82KZMB.....	ad. No. 169, 1999 am. No. 89, 2000; No. 78, 2001 rep. No. 169, 1999
Note to s. 82KZMB(1) Renumbered Note 1.....	No. 90, 2000 rep. No. 169, 1999
Note 2 to s. 82KZMB(1).....	ad. No. 90, 2000 rep. No. 169, 1999
s. 82KZMC.....	ad. No. 169, 1999 am. No. 89, 2000; No. 78, 2001 rep. No. 169, 1999

Endnote 4—Amendment history

Provision affected	How affected
Heading to s. 82KZMD.....	rs. No. 169, 1999 (as rs. by No. 78, 2001) am. No. 80, 2007
s. 82KZMD.....	ad. No. 169, 1999 am. No. 169, 1999; No. 80, 2007
s. 82KZME.....	ad. No. 90, 2000 am. No. 90, 2000; No 78, 2001; No 170, 2001; No. 164, 2007; No. 93, 2011; No 4, 2018
s. 82KZMF.....	ad. No. 90, 2000 am. No. 90, 2000; No. 170, 2001; No. 164, 2007; No. 79, 2010; No. 93, 2011
s. 82KZMG.....	ad. No. 26, 2002 am. No. 26, 2002; No. 162, 2005
s. 82KZMGA.....	ad. No. 79, 2007 am. No. 14, 2009; No. 56, 2010
s. 82KZMGB.....	ad. No. 79, 2007
ss. 82KZN, 82KZO.....	ad. No. 95, 1988 am. No. 39, 1997; No. 101, 2006
Division 3A	
Div. 3A of Part III.....	ad. No. 87, 1970
s. 82LA.....	ad. No. 163, 2001
s. 82L.....	ad. No. 87, 1970 am. No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 92, 1981; No. 108, 1981; No. 63, 1998; No. 163, 2001; No. 41, 2011; No. 2, 2015
s. 82M.....	ad. No. 87, 1970 am. No. 108, 1981; No. 41, 2011
s. 82N.....	ad. No. 87, 1970 rep. No. 2, 2015
s. 82P.....	ad. No. 87, 1970 am. No. 51, 1973; No. 50, 1976; No. 108, 1981; No. 101, 2006; No. 41, 2011
s. 82Q.....	ad. No. 87, 1970 am. No. 108, 1981; No. 63, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 82R.....	ad. No. 87, 1970 am. No. 51, 1973; No. 50, 1976; No. 108, 1981; No. 121, 1997; No. 101, 2006; No. 41, 2011
s. 82S	ad. No. 87, 1970 am. No. 51, 1973; No. 50, 1976; No. 108, 1981; No. 63, 1998 rep. No. 101, 2006
s. 82SA	ad. No. 50, 1976 am. No. 108, 1981; No. 63, 1998; No. 41, 2011; <u>No 64, 2020</u>
s. 82T	ad. No. 87, 1970 am. No. 50, 1976; No. 108, 1981; No. 123, 1984; No. 101, 2006
Div. 3B of Part III.....	ad. No. 61, 1987 rep. No. 133, 2003
s. 82U.....	ad. No. 61, 1987 am. No. 39, 1997 rep. No. 133, 2003
s. 82V.....	ad. No. 61, 1987 am. No. 46, 1998 rep. No. 133, 2003
ss. 82W–82Y	ad. No. 61, 1987 rep. No. 133, 2003
s. 82Z.....	ad. No. 61, 1987 am. No. 35, 1992; No. 121, 1997; No. 41, 1998 rep. No. 133, 2003
s. 82ZA	ad. No. 61, 1987 rep. No. 133, 2003
s. 82ZB	ad. No. 61, 1987 am. No. 39, 1997 rep. No. 133, 2003
Div. 4 of Part III.....	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 83	am. No. 46, 1938; No. 4, 1945; No. 6, 1946; Nos. 28 and 90, 1952; No. 110, 1964; No. 51, 1973; No. 108, 1981; No. 121, 1997; No. 77, 2001 rep. No. 101, 2006
s. 83AA.....	ad. No. 110, 1964 am. No. 103, 1965; No. 60, 1968; No. 51, 1973; No. 108, 1981 rep. No. 101, 2006
s. 83A.....	ad. No. 90, 1952 am. No. 51, 1973; No. 108, 1981; No. 101, 1992 rep. No. 101, 2006
s. 84	am. No. 88, 1936 rs. No. 90, 1952 rep. No. 101, 2006
s. 85	am. No. 88, 1936 rs. No. 90, 1952 am. No. 110, 1964; No. 51, 1973; No. 108, 1981 rep. No. 101, 2006
s. 85A.....	ad. No. 90, 1952 rep. No. 101, 2006
s. 86	am. No. 58, 1941; No. 110, 1964; No. 51, 1973; No. 108, 1981; No. 7, 1993; No. 46, 1998; No. 70, 1999 rep. No. 101, 2006
s. 87	am. No. 88, 1936; No. 28, 1952; No. 108, 1981 rep. No. 101, 2006
s. 88	am. No. 88, 1936; No. 28, 1952; No. 108, 1981; No. 101, 1992 rep. No. 101, 2006
s. 88A.....	ad. No. 88, 1936 am. No. 51, 1973; No. 108, 1981 rep. No. 101, 2006
s. 88B.....	ad. No. 43, 1954 am. No. 18, 1960; No. 60, 1968; Nos. 51 and 164, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 108, 1981

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 89	am. No. 6, 1946; No. 28, 1952; No. 108, 1981 rep. No. 101, 2006
Division 5	
s. 90	am. No. 22, 1942; No. 48, 1950; No. 50, 1966; No. 51, 1973 rs. No. 12, 1979 am. No. 124, 1980; No. 107, 1989; No. 57, 1990; No. 39, 1997; No. 66, 2003; No. 15, 2007
s. 91	am. No. 110, 1964
s. 92	rs. No. 12, 1979 am. No. 89, 2000; No. 136, 2002; No. 66, 2003; No. 101, 2004; No. 58, 2006; Nos. 15 and 78, 2007
s. 92A.....	ad. No. 136, 2002 am. No. 78, 2007; No. 88, 2013; No 96, 2014
s. 93	am. No. 16, 1998 rep. No. 101, 2006
s. 94	am. No. 46, 1938 rs. No. 110, 1964 am. No. 51, 1973; No. 123, 1978; No. 12, 1979; No. 19, 1980; No. 108, 1981; No. 103, 1983; No. 107, 1989; No. 46, 1998; No. 41, 2011
Division 5A	
Div. 5A of Part III.....	ad. No. 227, 1992
Subdivision A	
s. 94A.....	ad. No. 227, 1992
s. 94B.....	ad. No. 227, 1992 am. No. 136, 2002; No. 101, 2004; No. 75, 2010
s. 94C.....	ad. No. 227, 1992
Subdivision B	
s. 94D.....	ad. No. 227, 1992 am. No. 136, 2002; Nos. 101 and 105, 2004; No. 58, 2006; No. 78, 2007
s. 94E.....	ad. No. 227, 1992

Endnote 4—Amendment history

Provision affected	How affected
s. 94F	ad. No. 227, 1992 am. No. 58, 2006
s. 94G.....	ad. No. 227, 1992
Subdivision C	
s. 94H.....	ad. No. 227, 1992
s. 94J.....	ad. No. 227, 1992 am. No. 93, 2011
s. 94K.....	ad. No. 227, 1992
s. 94L.....	ad. No. 227, 1992 am. No. 138, 1994; No 21, 2015
ss. 94M, 94N.....	ad. No. 227, 1992
Note to s. 94N.....	ad. No. 75, 2010
ss. 94P–94S.....	ad. No. 227, 1992
s. 94T	ad. No. 227, 1992 rs. No. 138, 1994 am No 70, 2015
ss. 94U, 94V	ad. No. 227, 1992
s. 94W.....	ad. No. 227, 1992 rep. No. 101, 2006
s. 94X.....	ad. No. 227, 1992 am. No. 39, 1997
s. 94Y.....	ad. No. 227, 1992 am. No. 18, 1993 rep. No. 101, 2006
Division 6	
Division 6 heading.....	rs. No. 12, 1979
ss. 95AAA–95AAC	ad. No. 62, 2011
s 95AAD	ad No 53, 2016
s. 95	am. No. 22, 1942; No. 48, 1950; No. 50, 1966; No. 51, 1973; No. 205, 1976 rs. No. 12, 1979

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 111, 1981; No. 107, 1989; No. 57, 1990; No. 190, 1992; No. 39, 1997; Nos. 17 and 85, 1998; No. 139, 2002; No. 66, 2003; No. 101, 2006; Nos. 56 and 79, 2010; Nos. 41 and 62, 2011
s. 95AA.....	ad. No. 45, 2008 rep No 70, 2015
s. 95AB.....	ad. No. 90, 2010
s. 95A.....	ad. No. 12, 1979 am. No. 19, 1980
s. 95B.....	ad. No. 29, 1982 am. No. 41, 2011
s. 96A.....	ad. No. 190, 1992 am. No. 18, 1993; No. 138, 1994; No. 93, 1999; No. 73, 2004 rep. No. 114, 2010
s. 96B.....	ad. No. 190, 1992 rep. No. 114, 2010
s. 96C.....	ad. No. 190, 1992 am. No. 163, 2001; No. 15, 2009 rep. No. 114, 2010
Note to s. 96C(6).....	ad. No. 32, 2006
s. 97.....	rs. No. 12, 1979 am. No. 19, 1980; No. 108, 1981; No. 29, 1982; No. 14, 1983; Nos. 121 and 150, 1997; No. 70, 1999; No. 57, 2001; No. 66, 2003; No. 101, 2006
Note to s. 97(1).....	ad. No. 169, 1999 rep. No. 62, 2011
Heading to s. 97A.....	am. No. 85, 1998; No. 143, 2007
s. 97A.....	ad. No. 205, 1976 am. No. 19, 1980; No. 108, 1981 rs. No. 56, 1989 am. No. 85, 1998; No. 101, 2006; No. 79, 2010
Note to s. 97A.....	ad. No. 79, 2010 am. No. 62, 2011

Endnote 4—Amendment history

Provision affected	How affected
s. 98	am. No. 22, 1942; No. 48, 1950 rs. No. 12, 1979 am. No. 19, 1980; No. 108, 1981; No. 29, 1982; No. 14, 1983; No. 107, 1989; No. 79, 2007
Note to s. 98(3)	ad. No. 169, 1999
s. 98A.....	ad. No. 14, 1983 am. No. 79, 2007; No. 62, 2011
Note to s. 98A(1)	ad. No. 169, 1999 rep. No. 62, 2011
Note to s. 98A(2)	ad. No. 91, 2000 am. No. 73, 2006; No 34, 2014
s. 98B.....	ad. No. 79, 2007 am. No. 62, 2011; No 34, 2014; No 53, 2016
s. 99	am. No. 22, 1942 rs. No. 110, 1964 am. No. 51, 1973; No. 12, 1979; No. 108, 1981
s. 99A.....	ad. No. 110, 1964 am. No. 51, 1973; No. 126, 1977; No. 12, 1979; No. 19, 1980; No. 108, 1981; No. 41, 1998; No. 169, 1999; No. 41, 2011
s. 99B.....	ad. No. 12, 1979 am. No. 5, 1991; No. 66, 2003; No. 79, 2007
s. 99C.....	ad. No. 12, 1979 am. No. 41, 2011
s. 99D.....	ad. No. 12, 1979 am. No. 108, 1981
s. 99E.....	ad. No. 79, 2007
s. 99F	ad. No. 79, 2007 rep. No. 32, 2008
s. 99G.....	ad. No. 79, 2007 rs. No. 32, 2008
s 99GA.....	ad No 34, 2019

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 99H.....	ad. No. 79, 2007 am. No. 32, 2008; No. 88, 2009
s. 100	am. No. 12, 1979; No. 19, 1980; No. 108, 1981; No. 57, 2002; No. 79, 2007; No. 62, 2011
Note to s. 100(1)	ad. No. 169, 1999
Renumbered Note 1	No. 79, 2007
Note 1 to s. 100(1)	rep. No. 62, 2011
Note 2 to s. 100(1)	ad. No. 79, 2007
Renumbered Note	No. 62, 2011
Note 1 to s. 100(1B).....	rep. No. 62, 2011
s. 100AA.....	ad. No. 62, 2011 am No 53, 2016
s. 100AB	ad. No. 62, 2011 am No 53, 2016
s. 100A.....	ad. No. 12, 1979 am. No. 19, 1980; No. 108, 1981; No. 29, 1982; No. 121, 1997; No. 144, 2008
s. 101	am. No. 110, 1964; No. 41, 2011
s. 101A.....	ad. No. 58, 1941 am. No. 123, 1978; No. 47, 1984; No. 85, 1998; No. 15, 2007; No. 79, 2010; No. 41, 2011
s. 102	am. No. 58, 1941; No. 11, 1947; No. 12, 1979; No. 108, 1981; Nos. 95 and 153, 1988; No. 135, 1990; No. 5, 1991; No. 41, 2011
Division 6AAA	
Division 6AAA.....	ad. No. 5, 1991
Subdivision A	
s. 102AAA	ad. No. 5, 1991
s. 102AAB	ad. No. 5, 1991 am. No. 135, 1990; No. 181, 1994; No. 155, 1997; No. 11, 1999; No. 77, 2001; No. 96, 2004; Nos. 58 and 101, 2006; Nos. 4, 15 and 143, 2007; No. 144, 2008; No. 46, 2011; No 53, 2016
s. 102AAC	ad. No. 5, 1991

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 155, 1997
	rs. No. 96, 2004
s. 102AAD	ad. No. 5, 1991
s. 102AAE	ad. No. 5, 1991
	am. Nos. 121 and 155, 1997; No. 70, 1999; No. 57, 2001; No. 96, 2004; No. 101, 2006; Nos. 15 and 143, 2007; No 53, 2016
s. 102AAF	ad. No. 5, 1991
	am No 53, 2016
s. 102AAG	ad. No. 5, 1991
s. 102AAH	ad. No. 5, 1991
	am. No. 18, 1993; No. 121, 1997; No. 144, 2008; No. 169, 2012
s. 102AAJ	ad. No. 5, 1991
s. 102AAK	ad. No. 5, 1991
	am. No. 101, 2006
s. 102AAL	ad. No. 5, 1991
Subdivision B	
s. 102AAM	ad. No. 5, 1991
	am. Nos. 100 and 216, 1991; Nos. 101 and 190, 1992; No. 181, 1994; No. 155, 1997; No. 41, 1998; Nos. 11, 70 and 179, 1999; No. 67, 2003; No. 96, 2004; No. 23, 2005; Nos. 58 and 101, 2006; Nos. 15 and 143, 2007; No. 79, 2010; No 47, 2014; No 53, 2016; No 81, 2016
s. 102AAN	ad. No. 5, 1991
	rep. No. 101, 2006
	ad. No. 79, 2010
Subdivision C	rep. No. 101, 2006
ss. 102AAP–102AAR	ad. No. 5, 1991
	rep. No. 101, 2006
Subdivision D	
ss. 102AAS, 102AAT	ad. No. 5, 1991
s. 102AAU	ad. No. 5, 1991
	am. No. 138, 1994; No. 155, 1997; Nos. 70 and 93, 1999; No. 96, 2004; No. 23, 2005; No. 143, 2007; No. 114, 2010; No. 62, 2011

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 102AAV	ad. No. 5, 1991 am. No. 22, 1995
s. 102AAW	ad. No. 5, 1991 am. No. 48, 1991; No. 163, 2001; No. 133, 2003; No. 96, 2004; No. 147, 2005; No. 101, 2006; No. 136, 2010
s. 102AAX	ad. No. 5, 1991 am. No. 101, 1992 rep. No. 133, 2003
s. 102AAZ	ad. No. 5, 1991 rs. No. 121, 1997
s. 102AAZ	ad. No. 5, 1991 am. No. 121, 1997; No. 79, 2000; No. 77, 2001; No. 101, 2006
s. 102AAZA	ad. No. 5, 1991 am. No. 15, 2007 rep. No. 101, 2013
s. 102AAZB	ad. No. 5, 1991 rs. No. 46, 1998 am. No. 66, 2003; No. 168, 2006
s. 102AAZBA	ad. No. 48, 1991 am. No. 170, 1995; No. 46, 1998; No. 101, 2006
s. 102AAZC	ad. No. 5, 1991 am. No. 39, 1997; No. 143, 2007
s. 102AAZD	ad. No. 5, 1991
s. 102AAZE	ad. No. 5, 1991 am. No. 155, 1997; No. 96, 2004
s. 102AAZF	ad. No. 5, 1991 am. No. 96, 2004
s. 102AAZG	ad. No. 5, 1991 am. No. 91, 2000; No. 146, 2001; No. 4, 2016
Division 6AA	
Division 6AA	ad. No. 19, 1980

Endnote 4—Amendment history

Provision affected	How affected
ss. 102AA, 102AB	ad. No. 19, 1980
s. 102AC	ad. No. 19, 1980 am. No. 108, 1981; No. 106, 1982; No. 78, 1988; No. 107, 1989; No. 135, 1990; Nos. 100 and 216, 1991; No. 13, 1999; Nos. 33 and 90, 2010
s. 102AD	ad. No. 19, 1980
s. 102AE	ad. No. 19, 1980 am. No. 108, 1981; No. 181, 1994; No. 83, 2004
s. 102AF	ad. No. 19, 1980 am. No. 108, 1981; No. 29, 1982; No. 179, 1999; No. 101, 2006
s. 102AG	ad. No. 19, 1980 am. No. 108, 1981; No. 29, 1982; No. 181, 1994; No. 64, 2020
s. 102AGA	ad. No. 181, 1994 am. No. 144, 2008
s. 102AH	ad. No. 19, 1980 am. No. 67, 2003 rep. No. 101, 2006
s. 102AJ	ad. No. 19, 1980 rep. No. 67, 2003
Division 6A	
Heading to Div. 6A of Part III	am. No. 46, 1986
Div. 6A of Part III	ad. No. 110, 1964
s. 102A	ad. No. 110, 1964 am. No. 108, 1981; No. 46, 1986; No. 101, 2006; No. 41, 2011
s. 102B	ad. No. 110, 1964 am. No. 51, 1973; No. 108, 1981; No. 46, 1986; No. 121, 1997
s. 102C	ad. No. 110, 1964 am. No. 108, 1981
s. 102CA	ad. No. 46, 1986 am. No. 121, 1997; No. 15, 2009
Div. 6B of Part III	ad. No. 154, 1981

Income Tax Assessment Act 1936

205

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep No 53, 2016
s. 102D.....	ad. No. 154, 1981 am. No. 17, 1998; No. 41, 2011 rep No 53, 2016
s. 102E.....	ad. No. 154, 1981 rep No 53, 2016
s. 102F.....	ad. No. 154, 1981 am. No. 164, 2007 rep No 53, 2016
s. 102G.....	ad. No. 154, 1981 am. No. 41, 2011 rep No 53, 2016
s. 102H.....	ad. No. 154, 1981 rep No 53, 2016
s. 102J.....	ad. No. 154, 1981 rep No 53, 2016
s. 102K.....	ad. No. 154, 1981 rep No 53, 2016
s. 102L.....	ad. No. 154, 1981 am. No. 173, 1985; Nos. 58, 61, 62 and 108, 1987; No. 35, 1992; No. 179, 1999; No. 163, 2001; No. 83, 2004; No. 64, 2005; No. 101, 2006; No. 143, 2007; No. 32, 2008 rep No 53, 2016
Division 6C	
Div. 6C of Part III.....	ad. No. 173, 1985
s. 102M.....	ad. No. 173, 1985 am. No. 138, 1987; Nos. 78, 95 and 153, 1988; Nos. 97 and 105, 1989; No. 56, 1994; No. 169, 1995; Nos. 121 and 150, 1997; Nos. 17 and 41, 1998; No. 44, 1999; No. 101, 2004; No. 63, 2005; No. 15, 2007; Nos. 45 and 145, 2008; No. 75, 2010; No. 41, 2011
s. 102MA.....	ad. No. 145, 2008 am. No. 12, 2012

Endnote 4—Amendment history

Provision affected	How affected
ss. 102MB, 102MC.....	ad. No. 145, 2008
s. 102MD.....	ad. No. 75, 2010 am No 70, 2015 rs No 53, 2016
s. 102N.....	ad. No. 173, 1985 am. No. 164, 2007
s. 102NA.....	ad. No. 164, 2007 am No 53, 2016
s. 102P.....	ad. No. 173, 1985 am. No. 164, 2007; No 53, 2016
s. 102Q.....	ad. No. 173, 1985
s. 102R.....	ad. No. 173, 1985 am No 53, 2016; No 8, 2020
s. 102S.....	ad. No. 173, 1985
s. 102T.....	ad. No. 173, 1985 am. Nos. 58, 61, 62 and 108, 1987; No. 35, 1992; No. 179, 1999; No. 163, 2001; No. 83, 2004; No. 64, 2005; No. 101, 2006; No. 143, 2007; No. 32, 2008; No. 14, 2009; No. 93, 2011; No 53, 2016
Division 6D	
Division 6D.....	ad. No. 70, 1999
Subdivision A	
s. 102UA.....	ad. No. 70, 1999 am. No. 143, 2007
Subdivision B	
s. 102UB.....	ad. No. 70, 1999 am. No. 143, 2007
s. 102UC.....	ad. No. 70, 1999 am. No. 143, 2007; No. 97, 2008; No. 41, 2011; No 95, 2019
s. 102UD.....	ad. No. 70, 1999
s. 102UE.....	ad. No. 70, 1999 am. No. 43, 2000

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 143, 2007
s. 102UF	ad. No. 70, 1999
	rep. No. 143, 2007
s. 102UG	ad. No. 70, 1999
	rs. No. 143, 2007
s. 102UH	ad. No. 70, 1999
	rs. No. 43, 2000; No. 143, 2007
s. 102UI	ad. No. 70, 1999
s. 102UJ	ad. No. 70, 1999
	rs. No. 143, 2007
Subdivision C	
Subdivision C heading	rs. No. 143, 2007
s. 102UK	ad. No. 70, 1999
	am. No. 43, 2000; No. 143, 2007; No 95, 2019
s. 102UL	ad. No. 70, 1999
	am. No. 143, 2007
s. 102UM	ad. No. 70, 1999
	am. No. 143, 2007
Subdivision D	
Subdivision D heading	rs. No. 143, 2007
s. 102UN	ad. No. 70, 1999
	am. No. 143, 2007
s. 102UO	ad. No. 70, 1999
	am. Nos. 178 and 179, 1999; No. 143, 2007
s. 102UP	ad. No. 70, 1999
	rs. No. 178, 1999
	am. No. 101, 2006; No. 143, 2007
s. 102UQ	ad. No. 70, 1999
	rs. No. 178, 1999
s. 102UR	ad. No. 70, 1999
	am. No. 143, 2007

Endnote 4—Amendment history

Provision affected	How affected
s. 102URA	ad. No. 43, 2000 am. No. 143, 2007
s. 102US	ad. No. 70, 1999 am. No. 143, 2007 rep. No. 2, 2015
s. 102USA.....	ad. No. 43, 2000 rs. No. 143, 2007
Subdivision E	
Subdivision E heading	rs. No. 143, 2007
s. 102UT	ad. No. 70, 1999 am. No. 143, 2007; No. 4, 2016; No. 95, 2019
ss. 102UU, 102UV	ad. No. 70, 1999 rs. No. 143, 2007
Division 6E	
Division 6E.....	ad. No. 62, 2011
ss. 102UW–102UY	ad. No. 62, 2011
Division 7	
Division 7	ad. No. 90, 1952
s. 102V.....	ad. No. 163, 2001
s. 103	am. No. 46, 1938; Nos. 17 and 65, 1940; No. 58, 1941; Nos. 22 and 50, 1942; No. 10, 1943; No. 3, 1944; No. 37, 1945 rs. No. 44, 1948 am. No. 48, 1950 rs. No. 44, 1951; No. 90, 1952 am. No. 45, 1953; No. 101, 1956; No. 85, 1959; No. 18, 1960; No. 110, 1964; No. 103, 1965; No. 4, 1968; No. 47, 1972; Nos. 51 and 164, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 80, 1975; No. 126, 1977; No. 108, 1981; Nos. 49 and 51, 1986; No. 62, 1987; No. 224, 1992; No. 96, 2004; No. 101, 2006; No. 41, 2011
s. 103A.....	ad. No. 110, 1964 am. No. 47, 1972; Nos. 51 and 165, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 126, 1977; Nos. 92, 108 and 154, 1981; No. 47,

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	1984; No. 121, 1997; No. 63, 1998; No. 57, 2002; No. 101, 2004; No. 101, 2006; No. 41, 2011
s. 103AA.....	ad. No. 164, 1973 am. No. 165, 1973; No. 80, 1975; No. 108, 1981 rep. No. 101, 2006
s. 104	am. No. 17, 1940; No. 58, 1941; No. 10, 1943 rs. No. 44, 1948; No. 90, 1952 am. No. 50, 1966; No. 51, 1973; No. 62, 1987 rep. No. 101, 2006
s. 105	ad. No. 62, 1987 rep. No. 101, 2006
s. 105A.....	ad. No. 44, 1948 rs. No. 90, 1952 am. No. 47, 1972; Nos. 51 and 164, 1973; No. 57, 1978; Nos. 108 and 111, 1981; No. 76, 1982; No. 62, 1987; No. 57, 1990; No. 39, 1997; No. 23, 2005 rep. No. 101, 2006
ss. 105AAA–105AAC	ad. No. 51, 1973 am. No. 108, 1981 rep. No. 101, 2006
s. 105AA.....	ad. No. 69, 1963 am. No. 51, 1973; No. 108, 1981; No. 51, 1986 rep. No. 101, 2006
s. 105AB	ad. No. 172, 1978 am. No. 108, 1981 rep. No. 101, 2006
s. 105B.....	ad. No. 44, 1948 am. No. 48, 1950 rs. No. 90, 1952 am. No. 45, 1953; No. 70, 1959; No. 69, 1963; No. 143, 1965 rs. No. 165, 1973

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 205, 1976; No. 149, 1979; No. 108, 1981; No. 106, 1982; No. 62, 1987
	rep. No. 101, 2006
s. 105C.....	ad. No. 90, 1952
	am. No. 85, 1959; No. 51, 1973; No. 108, 1981
	rep. No. 101, 2006
s. 107	rs. No. 44, 1948; No. 90, 1952
	am. No. 45, 1953; No. 101, 1956; No. 34, 1963; No. 51, 1973; No. 108, 1981
	rep. No. 101, 2006
s. 107A.....	ad. No. 90, 1952
	am. No. 51, 1973; No. 108, 1981
	rep. No. 101, 2006
s. 108	rs. No. 90, 1952
	am. No. 85, 1959; No. 108, 1981
	rs. No. 108, 1987
	am. No. 135, 1990; No. 5, 1991; No. 47, 1998; No. 23, 2005; No. 101, 2006
	rep. No. 79, 2007
s. 109	rs. No. 90, 1952
	am. No. 85, 1959
	rs. No. 108, 1987
	am. No. 135, 1990; No. 101, 2006; No. 42, 2009
Division 7A	
Division 7A of Part III.....	ad. No. 47, 1998
Subdivision A	
Subdivision A.....	ad. No. 47, 1998
s. 109B.....	ad. No. 47, 1998
	am. No. 163, 2001; No. 90, 2002; No. 23, 2005; No. 79, 2007; No. 75, 2010
Subdivision AA	
Subdivision AA heading.....	rs. No. 75, 2010

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision AA	ad. No. 163, 2001
s. 109BA	ad. No. 163, 2001
ss. 109BB, 109BC	ad. No. 75, 2010
Subdivision B	
Subdivision B	ad. No. 47, 1998
s. 109C	ad. No. 47, 1998
Note 1 to s. 109C(1)	rs. No. 42, 2009
Note to s. 109C(3)	ad. No. 75, 2010
Note to s. 109C(3A)	ad. No. 79, 2007
s. 109CA	ad. No. 75, 2010
	am. No. 46, 2011; No. 12, 2012
s. 109D	ad. No. 47, 1998
	am. No. 41, 2005; No. 79, 2007; No. 75, 2010
s. 109E	ad. No. 47, 1998
	am. No. 41, 2005; No. 79, 2007
s. 109F	ad. No. 47, 1998
	am. No. 79, 2010
Subdivision C	
Subdivision C	ad. No. 47, 1998
s. 109G	ad. No. 47, 1998
	am. No. 79, 2007
Subdivision D	
Subdivision D	ad. No. 47, 1998
s. 109H	ad. No. 47, 1998
	am. No. 56, 2007; No. 133, 2009
ss. 109J–109M	ad. No. 47, 1998
s. 109N	ad. No. 47, 1998
	am. No. 140, 2003; No. 41, 2005; No. 79, 2007
s. 109NA	ad. No. 47, 1998
s. 109NB	ad. No. 47, 1998
	am. No. 56, 2007

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 133, 2009
	am No 105, 2015
s. 109P	ad. No. 47, 1998
	am. No. 79, 2007
s. 109Q.....	ad. No. 47, 1998
s. 109R.....	ad. No. 47, 1998
	am. No. 179, 1999; No. 79, 2007; No. 75, 2010
Subdivision DA	
Subdivision DA	ad. No. 90, 2002
s. 109RA	ad. No. 90, 2002
Subdivision DB	
Subdivision DB.....	ad. No. 79, 2007
ss. 109RB–109RD	ad. No. 79, 2007
Subdivision E	
Subdivision E.....	ad. No. 47, 1998
s. 109S	ad. No. 47, 1998
	am. No. 95, 2004
ss. 109T, 109U.....	ad. No. 47, 1998
s. 109UA.....	ad. No. 47, 1998
	am. No. 79, 2007
s. 109UB	ad. No. 47, 1998
	rep. No. 95, 2004
ss. 109V, 109W.....	ad. No. 47, 1998
s. 109X.....	ad. No. 47, 1998
	am. No. 79, 2007
Subdivision EA	
Subdivision EA.....	ad. No. 95, 2004
s. 109XA.....	ad. No. 95, 2004
	am. No. 95, 2004; No. 75, 2010
s. 109XB	ad. No. 95, 2004
	am. No. 75, 2010

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 109XC	ad. No. 95, 2004 am. No. 41, 2005; No. 75, 2010
s. 109XD	ad. No. 75, 2010
Subdivision EB	
Subdivision EB	ad. No. 75, 2010
ss. 109XE–109XI	ad. No. 75, 2010
Subdivision F	
Subdivision F	ad. No. 47, 1998
s. 109Y	ad. No. 47, 1998 am. No. 63, 1998; No. 23, 2005; No. 79, 2007; No. 97, 2008; No. 75, 2010; No. 31, 2014
s. 109Z	ad. No. 47, 1998
s. 109ZA	ad. No. 47, 1998 am. No. 179, 1999; No. 101, 2006
s. 109ZB	ad. No. 47, 1998
s. 109ZC	ad. No. 47, 1998 am. No. 93, 1999; No. 66, 2003; No. 23, 2005; No. 79, 2007
s. 109ZCA	ad. No. 75, 2010
Subdivision G	
Subdivision G	ad. No. 47, 1998
s. 109ZD	ad. No. 47, 1998 am. No. 179, 1999; No. 41, 2005; No. 101, 2006; No. 79, 2007; No. 144, 2008; No. 75, 2010
s. 109ZE	ad. No. 47, 1998
Division 9	
s. 117	am. No. 126, 1974; No. 154, 1981; No. 57, 1993
s. 118	am. No. 108, 1981
s. 119	am. No. 57, 1993
s. 120	am. No. 51, 1973; No. 108, 1981; No. 78, 1996; No. 63, 1998; No. 176, 1999; No. 101, 2003; No. 41, 2011
s. 121	rs. No. 89, 2000

Endnote 4—Amendment history

Provision affected	How affected
Division 9AA	
Division 9AA.....	ad. No. 171, 1995
Subdivision A	
Subdivision A	ad. No. 171, 1995
s. 121AA.....	ad. No. 171, 1995
Subdivision B	
Subdivision B	ad. No. 171, 1995
s 121AB.....	ad. No. 171, 1995 am No 20, 2004; No 75, 2009; No 37, 2019
s 121AC.....	ad No 171, 1995 am No 37, 2019
s 121AE	ad No 171, 1995
s. 121AEA	ad. No. 171, 1995
ss. 121AF–121AN	ad. No. 171, 1995
s. 121AO.....	ad. No. 171, 1995 am. No. 44, 1999; No. 154, 2007
s. 121AP	ad. No. 171, 1995
s. 121AQ.....	ad. No. 171, 1995 am. No. 15, 2007; No. 97, 2008
s. 121AR.....	ad. No. 171, 1995 am. No. 15, 2007
Subdivision C	
Subdivision C	ad. No. 171, 1995
s. 121AS	ad. No. 171, 1995 am. No. 46, 1998; No. 169, 1999; No. 57, 2002; No 58, 2006; No 101, 2006; No 133, 2014
s. 121AT	ad. No. 171, 1995 am. Nos. 41 and 46, 1998; No. 23, 2005; No. 15, 2007
s. 121AU.....	ad. No. 88, 2009
Division 9A	
Division 9A.....	ad. No. 191, 1992

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision A	
s. 121A.....	ad. No. 191, 1992
s. 121B.....	ad. No. 191, 1992 am. No. 93, 1999; No. 143, 2007; No 70, 2015
Subdivision B	
s. 121C.....	ad. No. 191, 1992 am. No. 76, 1996; No. 93, 1999; No. 16, 2003; No. 21, 2005; No 70, 2015
s. 121D.....	ad. No. 191, 1992 am. No. 82, 1994; No. 76, 1996; No. 93, 1999; No. 15, 2009; No 70, 2015
s. 121DA.....	ad. No. 76, 1996 am. No. 93, 1999
s. 121DB.....	ad. No 70, 2015
s. 121DC.....	ad. No 70, 2015
s. 121DD.....	ad. No 70, 2015
s. 121E.....	ad. No. 191, 1992 am. No 70, 2015
s. 121EA.....	ad. No. 191, 1992
s. 121EAA.....	ad. No 70, 2015
s. 121EB.....	ad. No. 191, 1992 am. No. 15, 2009; No 70, 2015
s. 121EC.....	ad. No. 191, 1992 am. No. 63, 1998
s. 121ED.....	ad. No. 191, 1992
s. 121EDA.....	ad. No 70, 2015
s. 121EE.....	ad. No. 191, 1992 am. No. 76, 1996; No. 46, 1998; No. 93, 1999; No 70, 2015
s. 121EF.....	ad. No. 191, 1992 am. No. 39, 1997; No 70, 2015

Endnote 4—Amendment history

Provision affected	How affected
Subdivision C	
s. 121EG	ad. No. 191, 1992 am. No. 23, 2005; No. 143, 2007
s. 121EH	ad. No. 191, 1992 am. No. 143, 2007; No 70, 2015
s. 121EI.....	ad. No. 191, 1992 am. No. 76, 1996 rep. No. 143, 2007
s 121EJ.....	ad No 191, 1992 am No 93, 1999; No 143, 2007; No 8, 2019
s. 121EK	ad. No. 191, 1992
s. 121EL.....	ad. No. 191, 1992 am. No. 76, 1996; No. 46, 1998; No. 93, 1999
ss. 121ELA, 121ELB	ad. No. 93, 1999
Division 9B.....	ad. No. 120, 1995 rep. No. 101, 2006
s. 121EM.....	ad. No. 120, 1995 am. No. 46, 1998 rep. No. 101, 2006
ss. 121EN–121EQ.....	ad. No. 120, 1995 rep. No. 101, 2006
Division 9C	
Division 9C.....	ad. No. 108, 1981
s. 121F	ad. No. 108, 1981 am. No. 154, 1981; No. 47, 1984; No. 52, 1986; No. 138, 1987; Nos. 78 and 153, 1988; No. 97, 1989; No. 56, 1994; No. 169, 1995; Nos. 121 and 150, 1997; No. 46, 1998; No. 101, 2004; No. 63, 2005; No. 101, 2006; No 96, 2013
s. 121G.....	ad. No. 108, 1981 am. No. 29, 1982; Nos. 49 and 123, 1985; No. 97, 1989; No. 121, 1997; No. 147, 2005; No. 101, 2006
s. 121H.....	ad. No. 108, 1981

Income Tax Assessment Act 1936

217

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 97, 1989
s. 121J.....	ad. No. 108, 1981
s. 121K.....	ad. No. 108, 1981
	am. No. 22, 1995; No. 143, 2007
s. 121L.....	ad. No. 108, 1981
Heading to Div. 10 of Part III.....	rs. No. 57, 1990
	rep. No. 101, 2006
Div. 10 of Part III.....	ad. No. 60, 1968
	rep. No. 101, 2006
Heading to Subdiv. A.....	ad. No. 57, 1990
of Div. 10 of Part III	rep. No. 101, 2006
s. 122.....	rs. No. 65, 1940; No. 11, 1947; No. 44, 1951
	am. No. 70, 1959; No. 18, 1960
	rs. No. 60, 1968
	am. Nos. 51 and 164, 1973; No. 126, 1974; No. 80, 1975; No. 108, 1981; No. 57, 1990; No. 48, 1991
	rep. No. 101, 2006
s. 122AA.....	ad. No. 153, 1988
	rep. No. 101, 2006
s. 122AB.....	ad. No. 76, 1996
	rep. No. 101, 2006
s. 122A.....	ad. No. 44, 1951
	rs. No. 60, 1968
	am. No. 93, 1969; No. 51, 1973; No. 126, 1974; No. 108, 1981; No. 95, 1988; No. 107, 1989; No. 57, 1990; No. 181, 1994
	rep. No. 101, 2006
s. 122B.....	ad. No. 44, 1951
	am. No. 18, 1960
	rs. No. 60, 1968
	am. No. 93, 1969; No. 51, 1973; No. 205, 1976; No. 108, 1981; No. 14, 1983; No. 107, 1989; No. 57, 1990; No. 101, 1992; No. 181, 1994
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 122BA	ad. No. 181, 1994 rep. No. 101, 2006
s. 122C	ad. No. 60, 1968 am. Nos. 51 and 165, 1973; No. 126, 1974; No. 205, 1976; No. 127, 1977; No. 108, 1981; No. 107, 1989; No. 57, 1990 rep. No. 101, 2006
s. 122D	ad. No. 60, 1968 am. No. 51, 1973; No. 126, 1974; No. 205, 1976; Nos. 108, 109 and 154, 1981; No. 14, 1983; No. 101, 1992; No. 39, 1997 rep. No. 101, 2006
s. 122DA	ad. No. 205, 1976 am. No. 108, 1981 rs. No. 109, 1981 am. No. 57, 1990 rep. No. 101, 2006
s. 122DB	ad. No. 205, 1976 am. Nos. 109 and 154, 1981; No. 14, 1983; No. 101, 1992; No. 39, 1997 rep. No. 101, 2006
s. 122DC	ad. No. 109, 1981 am. No. 154, 1981; No. 14, 1983; No. 57, 1990 rep. No. 101, 2006
s. 122DD	ad. No. 109, 1981 am. No. 154, 1981; No. 14, 1983; No. 101, 1992; No. 39, 1997 rep. No. 101, 2006
s. 122DE	ad. No. 154, 1981 am. No. 14, 1983; No. 57, 1990 rep. No. 101, 2006
s. 122DF	ad. No. 154, 1981 am. No. 14, 1983; No. 101, 1992; No. 39, 1997 rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 122DG.....	ad. No. 14, 1983 am. No. 168, 1985; No. 57, 1990; No. 101, 1992; No. 39, 1997 rep. No. 101, 2006
s. 122H.....	ad. No. 60, 1968 am. No. 108, 1981; No. 57, 1990; No. 101, 1992 rep. No. 101, 2006
s. 122J.....	ad. No. 60, 1968 am. Nos. 51 and 165, 1973; No. 126, 1974; No. 127, 1977; No. 108, 1981; No. 124, 1984; No. 168, 1985; No. 107, 1989; No. 57, 1990; Nos. 48 and 216, 1991; No. 101, 1992; No. 39, 1997 rep. No. 101, 2006
s. 122JA.....	ad. No. 60, 1968 am. No. 51, 1973; No. 108, 1981; No. 107, 1989 rep. No. 101, 2006
s. 122JAA.....	ad. No. 35, 1992 am. No. 224, 1992; No. 181, 1994; No. 120, 1995; No. 39, 1997 rep. No. 101, 2006
Subdiv. B of Div. 10 of Part III.....	ad. No. 57, 1990 rep. No. 101, 2006
s. 122JB.....	ad. No. 57, 1990 am. No. 48, 1991 rep. No. 101, 2006
s. 122JBA.....	ad. No. 76, 1996 rep. No. 101, 2006
ss. 122JC, 122JD.....	ad. No. 57, 1990 rep. No. 101, 2006
s. 122JE.....	ad. No. 57, 1990 am. No. 101, 1992; No. 39, 1997 rep. No. 101, 2006
s. 122JF.....	ad. No. 57, 1990 am. Nos. 4 and 48, 1991; No. 101, 1992; No. 39, 1997

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 122JG	ad. No. 35, 1992
	am. No. 224, 1992; No. 120, 1995; No. 39, 1997
	rep. No. 101, 2006
Heading to Subdiv. C	ad. No. 57, 1990
of Div. 10 of Part III	rep. No. 101, 2006
s. 122KAA	ad. No. 76, 1996
	rep. No. 101, 2006
s. 122K	ad. No. 60, 1968
	am. No. 51, 1973; No. 108, 1981; No. 57, 1990; No. 100, 1991; No. 39, 1997
	rep. No. 101, 2006
s. 122KA	ad. No. 100, 1991
	rep. No. 101, 2006
s. 122L	ad. No. 60, 1968
	am. No. 57, 1990
	rep. No. 101, 2006
s. 122M	ad. No. 60, 1968
	am. No. 51, 1973; No. 205, 1976; Nos. 109 and 154, 1981; No. 168, 1985; No. 107, 1989; No. 101, 1992
	rep. No. 101, 2006
s. 122N	ad. No. 60, 1968
	am. No. 51, 1973; No. 205, 1976; Nos. 108, 109 and 154, 1981; No. 14, 1983; No. 124, 1984; No. 107, 1989; No. 57, 1990
	rep. No. 101, 2006
s. 122NB	ad. No. 57, 1990
	rep. No. 101, 2006
s. 122P	
Renumbered s. 122JA	No. 57, 1990
s. 122R	ad. No. 60, 1968
	am. No. 149, 1979; No. 108, 1981; No. 57, 1990; No. 35, 1992
	rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 122S	ad. No. 60, 1968 rep. No. 101, 2006
s. 122T	ad. No. 126, 1974 am. No. 50, 1976; No. 54, 1999 rep. No. 101, 2006
s. 122U.....	ad. No. 17, 1993 rep. No. 101, 2006
Heading to Div. 10AAA of Part III	rs. No. 57, 1990 rep. No. 101, 2006
Div. 10AAA of Part III	ad. No. 60, 1968 rep. No. 101, 2006
Heading to Subdiv. A..... of Div. 10AAA of Part III	ad. No. 57, 1990 rep. No. 101, 2006
s. 123	rs. No. 60, 1968 am. No. 148, 1968; No. 51, 1973; No. 205, 1976; No. 47, 1984; No. 57, 1990 rep. No. 101, 2006
s. 123AAA	ad. No. 76, 1996 rep. No. 101, 2006
s. 123A.....	ad. No. 60, 1968 am. No. 148, 1968; Nos. 51 and 164, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 126, 1974; No. 80, 1975; Nos. 50 and 205, 1976; No. 108, 1981; No. 47, 1984; No. 57, 1990; No. 48, 1991; No. 39, 1997; No. 54, 1999 rep. No. 101, 2006
s. 123AA.....	ad. No. 153, 1988 rep. No. 101, 2006
s. 123B.....	ad. No. 60, 1968 am. No. 51, 1973; No. 126, 1974; No. 205, 1976; No. 108, 1981; No. 57, 1990; No. 39, 1997 rep. No. 101, 2006
s. 123BA	ad. No. 126, 1974

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 205, 1976; No. 108, 1981 rep. No. 101, 2006
s. 123BB	ad. No. 205, 1976 am. No. 108, 1981; No. 14, 1983; No. 57, 1990; No. 101, 1992 rep. No. 101, 2006
s. 123BBA	ad. No. 35, 1992 am. No. 224, 1992; No. 39, 1997 rep. No. 101, 2006
Note to s. 123BBA(1)	ad. No. 39, 1997 rep. No. 101, 2006
Note to s. 123BBA(2)	ad. No. 39, 1997 rep. No. 101, 2006
Subdiv. B of Div. 10AAA..... of Part III	ad. No. 57, 1990 rep. No. 101, 2006
s. 123BC	ad. No. 57, 1990 rep. No. 101, 2006
s. 123BCA	ad. No. 76, 1996 rep. No. 101, 2006
s. 123BD	ad. No. 57, 1990 am. No. 48, 1991; No. 39, 1997; No. 54, 1999 rep. No. 101, 2006
Note to s. 123BD(1).....	ad. No. 39, 1997 rep. No. 101, 2006
s. 123BE	ad. No. 57, 1990 am. No. 39, 1997 rep. No. 101, 2006
s. 123BF.....	ad. No. 35, 1992 am. No. 224, 1992; No. 39, 1997 rep. No. 101, 2006
Note to s. 123BF(1)	ad. No. 39, 1997 rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Note to s. 123BF(2)	ad. No. 39, 1997 rep. No. 101, 2006
Heading to Subdiv. C	ad. No. 57, 1990
of Div. 10AAA of Part III	rep. No. 101, 2006
s. 123CA	ad. No. 76, 1996 rep. No. 101, 2006
s. 123C	ad. No. 60, 1968 am. No. 51, 1973; No. 108, 1981; No. 57, 1990; No. 39, 1997 rep. No. 101, 2006
s. 123D	ad. No. 60, 1968 am. No. 57, 1990 rep. No. 101, 2006
s. 123E	ad. No. 60, 1968 am. No. 51, 1973; No. 108, 1981; No. 107, 1989; No. 57, 1990 rep. No. 101, 2006
s. 123EA	ad. No. 57, 1990 rep. No. 101, 2006
s. 123F	ad. No. 60, 1968 am. No. 50, 1976; No. 149, 1979; No. 108, 1981; No. 35, 1992 rep. No. 101, 2006
s. 123G	ad. No. 17, 1993 rep. No. 101, 2006
Div. 10AA of Part III	ad. No. 126, 1974 rep. No. 101, 2006
s. 124	ad. No. 126, 1974 am. No. 80, 1975; No. 108, 1981; No. 48, 1991; No. 118, 1993 rep. No. 101, 2006
s. 124AAA	ad. No. 76, 1996 rep. No. 101, 2006
s. 124AA	ad. No. 126, 1974

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 126, 1977; No. 108, 1981; No. 112, 1986; Nos. 78 and 95, 1988; No. 39, 1997
	rep. No. 101, 2006
Note to s. 124AA(1).....	ad. No. 39, 1997
	rep. No. 101, 2006
s. 124AB	ad. No. 126, 1974
	am. No. 205, 1976; No. 57, 1978; No. 24, 1980; No. 108, 1981; No. 14, 1983; No. 112, 1986; No. 107, 1989; No. 101, 1992
	rep. No. 101, 2006
s. 124ABA	ad. No. 112, 1986
	am. No. 78, 1988; No. 48, 1991; No. 101, 1992 (as am. by No. 43, 1996); No. 118, 1993; No. 181, 1994
	rep. No. 101, 2006
s. 124AC	ad. No. 126, 1974
	am. No. 205, 1976
	rep. No. 101, 2006
s. 124AD	ad. No. 126, 1974
	am. No. 205, 1976; Nos. 108, 109 and 154, 1981; No. 14, 1983; No. 39, 1997
	rep. No. 101, 2006
s. 124ADA	ad. No. 205, 1976
	am. No. 109, 1981
	rep. No. 101, 2006
s. 124ADB	ad. No. 205, 1976
	am. Nos. 109 and 154, 1981; No. 14, 1983; No. 39, 1997
	rep. No. 101, 2006
s. 124ADC	ad. No. 109, 1981
	am. No. 154, 1981
	rep. No. 101, 2006
s. 124ADD	ad. No. 109, 1981
	am. No. 154, 1981; No. 14, 1983; No. 39, 1997
	rep. No. 101, 2006

Income Tax Assessment Act 1936

225

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 124ADE	ad. No. 154, 1981 am. No. 14, 1983 rep. No. 101, 2006
s. 124ADF.....	ad. No. 154, 1981 am. No. 14, 1983; No. 39, 1997 rep. No. 101, 2006
s. 124ADG.....	ad. No. 14, 1983 am. No. 39, 1997 rep. No. 101, 2006
Note to s. 124ADG(1).....	ad. No. 39, 1997 rep. No. 101, 2006
Note to s. 124ADG(7).....	ad. No. 39, 1997 rep. No. 101, 2006
s. 124ADH	ad. No. 168, 1985 am. No. 101, 1992 rep. No. 101, 2006
s. 124AE	ad. No. 126, 1974 am. No. 111, 1981; No. 107, 1989; No. 57, 1990; No. 39, 1997 (as rep. by No. 121, 1997) rep. No. 101, 2006
s. 124AF	ad. No. 126, 1974 am. No. 205, 1976; Nos. 109 and 154, 1981; No. 14, 1983; No. 16, 1998 rep. No. 101, 2006
s. 124AG.....	ad. No. 126, 1974 am. No. 101, 1992 rep. No. 101, 2006
s. 124AH.....	ad. No. 126, 1974 am. No. 205, 1976; Nos. 109 and 154, 1981; No. 14, 1983; No. 168, 1985; No. 48, 1991; No. 101, 1992; No. 118, 1993; No. 39, 1997 rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
Note to s. 124AH(4).....	ad. No. 39, 1997 rep. No. 101, 2006
Note to s. 124AH(4B).....	ad. No. 39, 1997 rep. No. 101, 2006
s. 124AJ	ad. No. 126, 1974 am. No. 48, 1991 rep. No. 101, 2006
ss. 124AK, 124AL	ad. No. 126, 1974 rep. No. 101, 2006
Note to s. 124AL(1A)	am. No. 77, 2001 rep. No. 101, 2006
s. 124AM	ad. No. 126, 1974 am. No. 205, 1976; No. 100, 1991; No. 39, 1997 rep. No. 101, 2006
s. 124AMAA	ad. No. 35, 1992 am. No. 224, 1992; No. 17, 1993; No. 120, 1995; No. 39, 1997 rep. No. 101, 2006
Note to s. 124AMAA(1)	ad. No. 39, 1997 rep. No. 101, 2006
Note to s. 124AMAA(2)	ad. No. 39, 1997 rep. No. 101, 2006
s. 124AMA	ad. No. 100, 1991 rep. No. 101, 2006
s. 124AN	ad. No. 126, 1974 am. No. 205, 1976; Nos. 108, 109 and 154, 1981; No. 14, 1983; No. 107, 1989; No. 48, 1991 rep. No. 101, 2006
s. 124AO	ad. No. 126, 1974 am. No. 149, 1979; No. 108, 1981; No. 35, 1992 rep. No. 101, 2006
s. 124AP	ad. No. 126, 1974

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 124AQ.....	ad. No. 126, 1974
	am. No. 50, 1976; No. 54, 1999
	rep. No. 101, 2006
s. 124AR.....	ad. No. 17, 1993
	rep. No. 101, 2006
Div. 10AB of Part III.....	ad. No. 100, 1991
	rep. No. 101, 2006
s. 124B.....	ad. No. 100, 1991
	am. No. 35, 1992
	rep. No. 101, 2006
s. 124BA.....	ad. No. 100, 1991
	am. No. 216, 1991; No. 39, 1997
	rep. No. 101, 2006
Note to s. 124BA(1).....	ad. No. 39, 1997
	rep. No. 101, 2006
ss. 124BB, 124BC.....	ad. No. 100, 1991
	am. No. 35, 1992
	rep. No. 101, 2006
ss. 124BD–124BF.....	ad. No. 100, 1991
	rep. No. 101, 2006
Heading to Div. 10A.....	rs. No. 69, 1963
of Part III	rep. No. 101, 2006
Div. 10A of Part III.....	ad. No. 101, 1956
	rep. No. 101, 2006
Subdiv. AA of Div. 10A.....	ad. No. 121, 1997
of Part III	rep. No. 101, 2006
s. 124EAA.....	ad. No. 121, 1997
	rep. No. 101, 2006
Heading to Subdiv. A.....	ad. No. 69, 1963
of Div. 10A of Part III	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 124E	ad. No. 101, 1956 am. No. 69, 1963 rep. No. 101, 2006
s. 124EA	ad. No. 76, 1996 rep. No. 101, 2006
s. 124F	ad. No. 101, 1956 am. No. 69, 1963; No. 51, 1973; No. 108, 1981 rep. No. 101, 2006
s. 124G.....	ad. No. 101, 1956 am. No. 110, 1964; No. 51, 1973; No. 108, 1981 rep. No. 101, 2006
s. 124GA.....	ad. No. 35, 1992 am. No. 224, 1992 rep. No. 101, 2006
s. 124H.....	ad. No. 101, 1956 am. No. 69, 1963; No. 108, 1981 rep. No. 101, 2006
s. 124J.....	ad. No. 101, 1956 am. No. 171, 1995 rep. No. 101, 2006
Subdiv. B of Div. 10A of Part III	ad. No. 69, 1963 rep. No. 101, 2006
s. 124JAA	ad. No. 76, 1996 rep. No. 101, 2006
s. 124JA.....	ad. No. 69, 1963 am. No. 51, 1973; No. 108, 1981 rep. No. 101, 2006
s. 124JB	ad. No. 69, 1963 am. No. 110, 1964; No. 51, 1973; No. 108, 1981 rep. No. 101, 2006
s. 124JC	ad. No. 69, 1963

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 51, 1973; No. 108, 1981
	rep. No. 101, 2006
s. 124JD.....	ad. No. 35, 1992
	am. No. 224, 1992
	rep. No. 101, 2006
Heading to Subdiv. C..... of Div. 10A of Part III	am. No. 17, 1993
	rep. No. 101, 2006
Subdiv. C of Div. 10A of Part III	ad. No. 35, 1992
	rep. No. 101, 2006
s. 124JE.....	ad. No. 35, 1992
	rep. No. 101, 2006
s. 124JF.....	ad. No. 17, 1993
	rep. No. 101, 2006
Div. 10B of Part III.....	ad. No. 101, 1956
	rep. No. 164, 2007
s. 124K.....	ad. No. 101, 1956
	am. No. 172, 1978; No. 111, 1981; No. 14, 1983; No. 123, 1984; No. 49, 1985; No. 153, 1988; No. 48, 1991; No. 39, 1999; No. 146, 1999; No. 72, 2001; No. 101, 2006; No. 4, 2007; No. 88, 2009
	rep. No. 164, 2007
s. 124KAA.....	ad. No. 76, 1996
	rep. No. 164, 2007
Heading to s. 124KA.....	am. No. 101, 2006
	rep. No. 164, 2007
s. 124KA.....	ad. No. 111, 1981
	am. No. 14, 1983; No. 101, 2006
	rep. No. 164, 2007
s. 124L.....	ad. No. 101, 1956
	am. No. 172, 1978; No. 46, 1998; No. 27, 2002; No. 101, 2006; No. 164, 2007
	rep. No. 164, 2007
Note to s. 124L(1A).....	am. No. 77, 2001

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 164, 2007
s. 124M.....	ad. No. 101, 1956 am. No. 143, 1965; No. 172, 1978; No. 108, 1981 rep. No. 164, 2007
s. 124N.....	ad. No. 101, 1956 am. No. 172, 1978; No. 101, 2006 rep. No. 164, 2007
s. 124P.....	ad. No. 101, 1956 am. No. 51, 1973; No. 172, 1978 rep. No. 164, 2007
s. 124PA.....	ad. No. 35, 1992 am. No. 224, 1992; No. 46, 1998; No. 169, 1999; No. 147, 2005; No. 144, 2008 rep. No. 164, 2007
s. 124Q.....	ad. No. 101, 1956 rep. No. 164, 2007
s. 124R.....	ad. No. 101, 1956 am. No. 51, 1973 rs. No. 172, 1978 am. No. 108, 1981; No. 101, 2006 rep. No. 164, 2007
s. 124S.....	ad. No. 101, 1956 am. No. 51, 1973; No. 172, 1978; No. 108, 1981; No. 101, 2006 rep. No. 164, 2007
s. 124T.....	ad. No. 101, 1956 rs. No. 172, 1978 rep. No. 164, 2007
s. 124U.....	ad. No. 101, 1956 am. No. 51, 1973; No. 172, 1978; No. 108, 1981 rep. No. 147, 2005
s. 124UA.....	ad. No. 172, 1978

Income Tax Assessment Act 1936

231

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 101, 1992; No. 147, 2005
	rep. No. 164, 2007
s. 124V.....	ad. No. 101, 1956
	am. No. 172, 1978; No. 108, 1981; No. 101, 2006
	rep. No. 164, 2007
s. 124W.....	ad. No. 101, 1956
	rs. No. 172, 1978
	am. No. 108, 1981; No. 35, 1992
	rep. No. 164, 2007
Heading to s. 124WA.....	am. No. 101, 2006
	rep. No. 164, 2007
s. 124WA.....	ad. No. 111, 1981
	am. No. 14, 1983; No. 101, 2006
	rep. No. 164, 2007
s. 124X.....	ad. No. 101, 1956
	am. No. 172, 1978
	rep. No. 101, 2006
s. 124Y.....	ad. No. 101, 1956
	am. No. 172, 1978; No. 101, 2006
	rep. No. 164, 2007
s. 124Z.....	ad. No. 101, 1956
	am. No. 172, 1978
	rep. No. 164, 2007
Div. 10BA of Part III.....	ad. No. 111, 1981
	rep. No. 164, 2007
s. 124ZAA.....	ad. No. 111, 1981
	am. No. 14, 1983; No. 49, 1985; No. 62, 1987; No. 153, 1988; No. 101, 2006; No. 88, 2009
	rep. No. 164, 2007
s. 124ZAB.....	ad. No. 111, 1981

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 62, 1987; No. 153, 1988; No. 41, 2005; No. 164, 2007; No. 88, 2009
	rep. No. 164, 2007
Note to s. 124ZAB(6A).....	am. No. 164, 2007
	rep. No. 164, 2007
s. 124ZAC.....	ad. No. 111, 1981
	am. No. 153, 1988; No. 27, 2002; No. 164, 2007; No. 88, 2009
	rep. No. 164, 2007
s. 124ZAD	ad. No. 111, 1981
	am. No. 62, 1987; No. 88, 2009
	rep. No. 164, 2007
Heading to s. 124ZADAA	am. No. 88, 2009
	rep. No. 164, 2007
s. 124ZADAA.....	ad. No. 153, 1988
	am. No. 146, 1999; No. 88, 2009
	rep. No. 164, 2007
Heading to s. 124ZADAB.....	am. No. 88, 2009
	rep. No. 164, 2007
s. 124ZADAB.....	ad. No. 153, 1988
	am. No. 88, 2009
	rep. No. 164, 2007
s. 124ZADA.....	ad. No. 14, 1983
	am. No. 57, 1990; No. 216, 1991; No. 146, 2001; No. 143, 2007
	rep. No. 164, 2007
s. 124ZADB.....	ad. No. 14, 1983
	am. No. 146, 2001; No. 143, 2007
	rep. No. 164, 2007
s. 124ZAE.....	ad. No. 111, 1981
	am. No. 14, 1983; No. 101, 1992; No. 101, 2003; No. 101, 2006
	rep. No. 164, 2007
s. 124ZAEA.....	ad. No. 72, 2001

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 164, 2007
s. 124ZAFAA	ad. No. 76, 1996
	rep. No. 164, 2007
s. 124ZAF	ad. No. 111, 1981
	am. No. 14, 1983; No. 14, 1984; No. 168, 1985
	rep. No. 101, 2006
s. 124ZAF	ad. No. 14, 1983
	am. No. 14, 1984; No. 168, 1985; No. 153, 1988; No. 57, 1990; No. 164, 2007
	rep. No. 164, 2007
s. 124ZAG	ad. No. 111, 1981
	am. No. 14, 1983
	rep. No. 164, 2007
s. 124ZAGA.....	ad. No. 14, 1983
	am. No. 216, 1991
	rep. No. 164, 2007
s. 124ZAH	ad. No. 111, 1981
	am. No. 14, 1983
	rep. No. 164, 2007
ss. 124ZAJ–124ZAM.....	ad. No. 111, 1981
	rep. No. 164, 2007
s. 124ZAN	ad. No. 111, 1981
	am. No. 14, 1983
	rep. No. 101, 2006
s. 124ZAO	ad. No. 111, 1981
	am. No. 14, 1983; No. 101, 2006
	rep. No. 164, 2007
s. 124ZAP	ad. No. 111, 1981
	rep. No. 164, 2007
Div. 10C of Part III.....	ad. No. 57, 1980
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 124ZAPA	ad. No. 39, 1997 rep. No. 101, 2006
s. 124ZA	ad. No. 57, 1980 am. No. 133, 1980; No. 108, 1981; No. 47, 1984; No. 138, 1987; No. 153, 1988; Nos. 97 and 167, 1989; No. 98, 1992; No. 56, 1994; No. 169, 1995 rep. No. 101, 2006
s. 124ZAAA.....	ad. No. 76, 1996 rep. No. 101, 2006
s. 124ZB	ad. No. 57, 1980 am. No. 108, 1981; No. 123, 1984; No. 46, 1986; No. 98, 1992; No. 56, 1994 rep. No. 101, 2006
s. 124ZC	ad. No. 57, 1980 am. No. 108, 1981; No. 124, 1984; No. 98, 1992 rep. No. 101, 2006
s. 124ZD	ad. No. 57, 1980 am. No. 108, 1981; No. 98, 1992 rep. No. 101, 2006
s. 124ZE.....	ad. No. 57, 1980 am. No. 98, 1992 rep. No. 101, 2006
s. 124ZEA.....	ad. No. 17, 1993 rep. No. 101, 2006
Heading to Div. 10D	am. No. 167, 1989; No. 98, 1992 rep. No. 101, 2006
of Part III	
Div. 10D of Part III.....	ad. No. 14, 1983 rep. No. 101, 2006
s. 124ZEB.....	ad. No. 39, 1997 rep. No. 101, 2006
s. 124ZF.....	ad. No. 14, 1983

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 46, 1986; No. 167, 1989; No. 135, 1990; No. 48, 1991; Nos. 98 and 224, 1992; Nos. 138 and 181, 1994
	rep. No. 101, 2006
s. 124ZFAA	ad. No. 76, 1996
	rep. No. 101, 2006
ss. 124ZFA, 124ZFB	ad. No. 98, 1992
	rep. No. 101, 2006
s. 124ZFC	ad. No. 224, 1992
	rep. No. 101, 2006
s. 124ZG	ad. No. 14, 1983
	am. No. 46, 1986; No. 95, 1988; No. 167, 1989; No. 48, 1991; No. 98, 1992; No. 56, 1994
	rep. No. 101, 2006
s. 124ZH	ad. No. 14, 1983
	am. No. 124, 1984; No. 138, 1987; No. 167, 1989; No. 98, 1992
	rep. No. 101, 2006
s. 124ZJ.....	ad. No. 14, 1983
	am. No. 167, 1989; No. 98, 1992; No. 171, 1995
	rep. No. 101, 2006
s. 124ZK	ad. No. 14, 1983
	am. No. 167, 1989
	rep. No. 101, 2006
s. 124ZL.....	ad. No. 167, 1989
	rep. No. 101, 2006
s. 124ZLA.....	ad. No. 17, 1993
	rep. No. 101, 2006
Division 10E	
Division 10E heading.....	am. No. 181, 1994
Division 10E.....	ad. No. 98, 1992
Subdivision A	
Subdivision A heading.....	ad. No. 181, 1994

Endnote 4—Amendment history

Provision affected	How affected
s. 124ZM.....	ad. No. 98, 1992 am. No. 79, 2000 rs. No. 101, 2006 am. No. 15, 2007; No. 45, 2008; No 70, 2015; No 53, 2016
s. 124ZN	ad. No. 98, 1992
Note to s. 124ZN.....	ad. No. 46, 1998
s. 124ZO	ad. No. 98, 1992
s. 124ZQ	ad. No. 98, 1992
s. 124ZR	ad. No. 98, 1992 am. No. 46, 1998
Subdivision B	
Heading to Subdiv. B..... of Div. 10E of Part III	rs. No. 39, 1997
Subdiv. B of Div. 10E..... of Part III	ad. No. 181, 1994
s. 124ZS.....	ad. No. 181, 1994 am. No. 46, 1998
s. 124ZTA.....	ad. No. 39, 1997
ss. 124ZT–124ZV	ad. No. 181, 1994
Subdivision C	
Subdiv. C of Div. 10E..... of Part III	ad. No. 181, 1994
s. 124ZW	ad. No. 181, 1994 am. No. 46, 1998
ss. 124ZX, 124ZY.....	ad. No. 181, 1994
Heading to s. 124ZZ	rs. No. 46, 1998
s. 124ZZ.....	ad. No. 181, 1994 am. No. 46, 1998
s. 124ZZA.....	ad. No. 181, 1994 am. No. 46, 1998
s. 124ZZB.....	ad. No. 181, 1994

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 46, 1998
s. 124ZZD	ad. No. 181, 1994
	rs. No. 46, 1998
Div. 10F of Part III	ad. No. 171, 1995
	rep. No. 101, 2006
Subdiv. AA of Div. 10F	ad. No. 46, 1998
of Part III	rep. No. 101, 2006
s. 124ZZEA	ad. No. 46, 1998
	rep. No. 101, 2006
Subdiv. A of Div. 10F	ad. No. 171, 1995
of Part III	rep. No. 101, 2006
s. 124ZZE	ad. No. 171, 1995
	rep. No. 101, 2006
Subdiv. B of Div. 10F	ad. No. 171, 1995
of Part III	rep. No. 101, 2006
s. 124ZZF	ad. No. 171, 1995
	rep. No. 101, 2006
Subdiv. C of Div. 10F	ad. No. 171, 1995
of Part III	rep. No. 101, 2006
ss. 124ZZG–124ZZI	ad. No. 171, 1995
	rep. No. 101, 2006
Subdiv. D of Div. 10F	ad. No. 171, 1995
of Part III	rep. No. 101, 2006
s. 124ZZJ	ad. No. 171, 1995
	am. No. 121, 1997
	rep. No. 101, 2006
Subdiv. E of Div. 10F	ad. No. 171, 1995
of Part III	rep. No. 101, 2006
ss. 124ZZK, 124ZZL	ad. No. 171, 1995
	rep. No. 101, 2006
Subdiv. F of Div. 10F	ad. No. 171, 1995
of Part III	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 124ZZM	ad. No. 171, 1995 rep. No. 101, 2006
Subdiv. G of Div. 10F..... of Part III	ad. No. 171, 1995 rep. No. 101, 2006
s. 124ZZN	ad. No. 171, 1995 am. No. 121, 1997 rep. No. 101, 2006
Subdiv. H of Div. 10F..... of Part III	ad. No. 171, 1995 rep. No. 101, 2006
s. 124ZZO	ad. No. 171, 1995 am. No. 46, 1998 rep. No. 101, 2006
Note to s. 124ZZO(6).....	ad. No. 46, 1998 rep. No. 101, 2006
s. 124ZZP	ad. No. 171, 1995 rep. No. 101, 2006
Subdiv. I of Div. 10F	ad. No. 171, 1995 rep. No. 101, 2006
ss. 124ZZQ, 124ZZR	ad. No. 171, 1995 rep. No. 101, 2006
Division 11	
Heading to Div. 11 of Part III	rs. No. 85, 1967
s. 126	am. No. 6, 1946; No. 45, 1953; No. 143, 1965; No. 85, 1967; No. 54, 1971; No. 51, 1973; No. 108, 1981; No. 95, 1997; No. 93, 1999; No. 101, 2006; No. 41, 2011; No 4, 2018
Heading to s. 127	am. No. 95, 1997
s. 127	am. No. 85, 1967; No. 51, 1973; No. 108, 1981; No. 95, 1997
s. 128	rs. No. 54, 1971
Division 11A	
Heading to Div. 11A	am. No. 26, 1974; No. 224, 1992
of Part III	
Div. 11A of Part III.....	ad. No. 85, 1967

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision A	
Heading to Subdiv. A..... of Div. 11A of Part III	ad. No. 138, 1994
s. 128AAA.....	ad. No. 163, 2001 am. No. 73, 2004; No. 101, 2006
s. 128A.....	ad. No. 85, 1959 am. No. 18, 1960; No. 38, 1967 rs. No. 85, 1967 am. No. 4, 1968; No. 54, 1971; Nos. 51 and 165, 1973; No. 80, 1975; No. 108, 1981; No. 123, 1984; No. 49, 1986; No. 224, 1992; No. 181, 1994; No. 95, 1997; No. 163, 2001; Nos. 12 and 67, 2003; No. 21, 2005; No. 101, 2006; No. 15, 2007; No. 41, 2011; No 47, 2016
s. 128AA.....	ad. No. 49, 1986
s. 128AB.....	ad. No. 49, 1986 am. No. 95, 1997; <u>No 64, 2020</u>
ss. 128AC, 128AD.....	ad. No. 49, 1986
s. 128AE.....	ad. No. 11, 1988 am. No. 129, 1989; No. 191, 1992; No. 82, 1994; No. 76, 1996; No. 48, 1998; No. 93, 1999; Nos. 55, 121, 123 and 146, 2001; No. 21, 2005; No. 58, 2006; No. 75, 2009; No 110, 2014; No 61, 2018; <u>No 64, 2020</u>
s. 128AF.....	ad. No. 95, 1997 am No 53, 2016
s 128B.....	ad No 85, 1959 am No. 17, 1961; No 110, 1964; No 103, 1965 rs No 85, 1967

Endnote 4—Amendment history

Provision affected	How affected
	am No 54, 1971; No 51, 1973; No 26, 1974; No 80, 1975; No 50, 1976; No 108, 1981; No 25, 1983; No 58, 1987; No 62, 1987; No 11, 1988; No 78, 1988; No 105, 1989; No 98, 1992; No 224, 1992; No 56, 1994; No 138, 1994; No 181, 1994; No 95, 1997; No 121, 1997; No 17, 1998; No 47, 1998; No 70, 1999; No 93, 1999; No 179, 1999; No 163, 2001; No 90, 2002; No 12, 2003; No 16, 2003; No 65, 2003; No 73, 2004; No 101, 2004; No 105, 2004; No 23, 2005; No 64, 2005; No 147, 2005; No 32, 2006; No 101, 2006; No 15, 2007; No 78, 2007; No 79, 2007; No 143, 2007; No 97, 2008; No 41, 2011; No 57, 2012; No 169, 2012; No 4, 2018; No 84, 2018; No 15, 2019; No 34, 2019
s 128C.....	ad No. 85, 1959 rs No. 85, 1967 am No. 108, 1981; No 123, 1982; No 123, 1984; No 49, 1986; No 191, 1992; No 11, 1999; No 179, 1999; No 44, 2000; No 101, 2006; No 61, 2016
s 128D.....	ad No 85, 1959 rs No 38, 1967; No 85, 1967 am No 54, 1971; No 51, 1973; No 26, 1974; No 80, 1975; No 108, 1981; No 25, 1983; No 58, 1987; No 11, 1988; No 138, 1994; No 95, 1997; No 66, 2003; No 73, 2004; No 147, 2005; No 32, 2006; No 101, 2006; No 57, 2012
s. 128E.....	ad. No. 85, 1967 am. No. 51, 1973; No. 108, 1981 rep. No. 101, 2006
s. 128EA.....	ad. No. 80, 1975 am. No. 25, 1983; No. 112, 1986 rep. No. 101, 2006
s 128F.....	ad No 54, 1971 am No 51, 1973; No 108, 1981; No 14, 1984; No 112, 1986 rs No 95, 1997 am No 93, 1999; No 162, 2001; No 12, 2003; No 73, 2004; No 21, 2005; No 79, 2007; No 145, 2008; No 118, 2009; No 96, 2013; No 2, 2015
s. 128FA.....	ad. No. 73, 2004

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 21, 2005; Nos. 15 and 79, 2007; No 53, 2016
s. 128G.....	ad. No. 54, 1971
	am. No. 108, 1981; No. 25, 1983; No. 112, 1986
	rep. No. 101, 2006
s. 128GA.....	ad. No. 25, 1983
	am. No. 112, 1986
	rep. No. 101, 2006
s. 128GB.....	ad. No. 11, 1988
	am. No. 82, 1994; No. 76, 1996; No. 93, 1999
s. 128H.....	ad. No. 54, 1971
	am. No. 51, 1973; No. 108, 1981
	rep. No. 101, 2006
ss. 128J, 128K.....	ad. No. 54, 1971
	am. No. 108, 1981; No. 63, 1998
	rep. No. 101, 2006
s. 128L.....	ad. No. 54, 1971
	am. No. 108, 1981
	rep. No. 101, 2006
s. 128N.....	ad. No. 54, 1971
	am. No. 51, 1973; No. 108, 1981
	rep. No. 101, 2006
s. 128NA.....	ad. No. 49, 1986
s. 128NB.....	ad. No. 11, 1988
	am. No. 191, 1992; No. 76, 1996; No. 44, 2000
s. 128NBA.....	ad. No. 101, 2006
	am. No. 15, 2009
s. 128P.....	ad. No. 54, 1971
	am. Nos. 48 and 49, 1986
	rs. No. 216, 1991
s. 128Q.....	ad. No. 54, 1971
	am. No. 108, 1981

Endnote 4—Amendment history

Provision affected	How affected
	rep No 2, 2015
s. 128R.....	ad. No. 54, 1971
	am. No. 164, 1973
Subdiv. B of Div. 11A of Part III	ad. No. 138, 1994 rep. No. 147, 2005
s. 128S	ad. No. 138, 1994 rep. No. 147, 2005
s. 128SA	ad. No. 138, 1994 rs. No. 96, 2004 rep. No. 147, 2005
s. 128T	ad. No. 138, 1994 rep. No. 147, 2005
s. 128TA	ad. No. 138, 1994 am. Nos. 16 and 66, 2003; No. 96, 2004 rep. No. 147, 2005
s. 128TB	ad. No. 138, 1994 am. Nos. 16 and 142, 2003; No. 96, 2004; No. 168, 2006 rep. No. 147, 2005
s. 128TC	ad. No. 138, 1994 am. No. 63, 1998; No. 16, 2003 rep. No. 147, 2005
s. 128TD	ad. No. 138, 1994 am. No. 179, 1999; No. 23, 2005 rep. No. 147, 2005
s. 128TE.....	ad. No. 138, 1994 am. Nos. 11 and 93, 1999; Nos. 23 and 161, 2005 rep. No. 147, 2005
s. 128TF.....	ad. No. 138, 1994 rep. No. 147, 2005
Division 11B	
Division 11B.....	ad. No. 78, 1996

Income Tax Assessment Act 1936

243

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep No 23, 2018
s. 128TG	ad. No. 78, 1996
	am. Nos. 16, 46 and 63, 1998
	rep No 23, 2018
s. 128TH	ad. No. 78, 1996
	am. No. 122, 1997; No. 16, 1998
	rep No 23, 2018
s. 128TI.....	ad. No. 78, 1996
	am. No. 16, 1998; No. 46, 1998
	rep No 23, 2018
s. 128TJ.....	ad. No. 78, 1996
	am. No. 122, 1997; No. 63, 1998
	rep No 23, 2018
s. 128TK	ad. No. 78, 1996
	am. No. 55, 2001
	rep No 23, 2018
s. 128TL.....	ad. No. 122, 1997
	rep No 23, 2018
Division 11C	
Division 11C heading	rs No 84, 2013
Division 11C.....	ad No 27, 1979
s. 128U.....	ad. No. 27, 1979
	am. No. 108, 1981; No. 123, 1984; No. 152, 1997; No. 179, 1999; No. 67, 2003; No. 8, 2005; Nos. 101 and 125, 2006; No. 84, 2013
s. 128V.....	ad. No. 27, 1979
s. 128W.....	ad. No. 27, 1979
	am. No. 179, 1999; No. 88, 2009; No 61, 2016
s 128X.....	ad No 27, 1979
	am No 108, 1981
	rep No 2, 2015

Endnote 4—Amendment history

Provision affected	How affected
Division 12	
s. 129	am. No. 108, 1981; No. 41, 2011
s. 130	am. No. 41, 2011 rs <u>No 64, 2020</u>
s. 131	am No 41, 2011
s. 134	am. No. 41, 2011
s. 135	am. No. 216, 1973 (as am. by No. 20, 1974); No. 41, 2011
s. 135A.....	ad. No. 46, 1938 am. No. 51, 1973
Division 13	ad. No. 29, 1982 rep. No. 101, 2013
s. 136AA.....	ad. No. 29, 1982 am. No. 10, 2003; No. 58, 2006 rep. No. 101, 2013
s. 136AB.....	ad. No. 29, 1982 am. No. 121, 1997; Nos. 93 and 132, 2011 rep. No. 101, 2013
Note to s. 136AB(1).....	ad. No. 115, 2012 rep. No. 101, 2013
s. 136AC.....	ad. No. 29, 1982 am. No. 10, 2003 rep. No. 101, 2013
s. 136AD.....	ad. No. 29, 1982 rep. No. 101, 2013
s. 136AE.....	ad. No. 29, 1982 am. No. 10, 2003; No. 101, 2006 rep. No. 101, 2013
s. 136AF.....	ad. No. 29, 1982 am. No. 48, 1986; Nos. 5 and 216, 1991; No. 73, 2004; No. 41, 2011 rep. No. 101, 2013
s. 136AG.....	ad. No. 29, 1982

Income Tax Assessment Act 1936

245

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
Div. 13A of Part III.....	ad. No. 169, 1995
	rep. No. 133, 2009
Subdiv. A of Div. 13A of Part III	ad. No. 169, 1995
	rep. No. 133, 2009
s. 139	ad. No. 169, 1995
	rep. No. 133, 2009
s. 139A.....	ad. No. 169, 1995
	am. No. 41, 2005; No. 56, 2007
	rep. No. 133, 2009
Subdiv. B of Div. 13A of Part III	ad. No. 169, 1995
	rep. No. 133, 2009
s. 139B.....	ad. No. 169, 1995
	am. No. 64, 2005
	rep. No. 133, 2009
s. 139BA.....	ad. No. 169, 1995
	am. No. 122, 1997
	rep. No. 133, 2009
Subdiv. C of Div. 13A of Part III	ad. No. 169, 1995
	rep. No. 133, 2009
s. 139C.....	ad. No. 169, 1995
	am. No. 122, 1997; No. 41, 2005
	rep. No. 133, 2009
ss. 139CA, 139CB	ad. No. 169, 1995
	am. No. 41, 2005
	rep. No. 133, 2009
s. 139CC	ad. No. 169, 1995
	am. No. 64, 2005
	rep. No. 133, 2009
Note to s. 139CC.....	ad. No. 41, 2005
	rep. No. 133, 2009

Endnote 4—Amendment history

Provision affected	How affected
s. 139CD	ad. No. 169, 1995 am. No. 122, 1997 (as am. by No. 57, 2002); No. 147, 1997; No. 64, 2005 rep. No. 133, 2009
Note to s. 139CD(1) Renumbered Note 1	No. 64, 2005
Note 1 to s. 139CD(1).....	rep. No. 133, 2009
Note 2 to s. 139CD(1).....	ad. No. 64, 2005 rep. No. 133, 2009
s. 139CDA	ad. No. 64, 2005 rep. No. 133, 2009
s. 139CE	ad. No. 169, 1995 am. No. 122, 1997; No. 147, 2005 rep. No. 133, 2009
Subdiv. D of Div. 13A of..... Part III	ad. No. 169, 1995 rep. No. 133, 2009
s. 139D.....	ad. No. 169, 1995 am. No. 64, 2005 rep. No. 133, 2009
ss. 139DA, 139DB	ad. No. 169, 1995 rep. No. 133, 2009
s. 139DC	ad. No. 169, 1995 am. No. 122, 1997 rep. No. 133, 2009
s. 139DD.....	ad. No. 169, 1995 am. Nos. 41 and 147, 2005 rep. No. 133, 2009
Heading to s. 139DE.....	am. No. 101, 2006 rep. No. 133, 2009
s. 139DE	ad. No. 169, 1995 am. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 133, 2009
s. 139DF	ad. No. 169, 1995
	rep. No. 133, 2009
s. 139DG	ad. No. 64, 2005
	rep. No. 133, 2009
Subdiv. DA of Div. 13A of Part III	ad. No. 41, 2005
	rep. No. 133, 2009
s. 139DP	ad. No. 41, 2005
	rep. No. 133, 2009
s. 139DQ	ad. No. 41, 2005
	am. No. 32, 2006
	rep. No. 133, 2009
s. 139DR	ad. No. 41, 2005
	am. No. 147, 2005
	rep. No. 133, 2009
s. 139DS	ad. No. 41, 2005
	rep. No. 133, 2009
Subdiv. DB of Div. 13A of Part III	ad. No. 56, 2007
	rep. No. 133, 2009
s. 139DSA	ad. No. 56, 2007
	am. No. 97, 2008
	rep. No. 133, 2009
ss. 139DSB–139DSG	ad. No. 56, 2007
	rep. No. 133, 2009
s. 139DSH	ad. No. 56, 2007
	am. No. 97, 2008
	rep. No. 133, 2009
s. 139DSI	ad. No. 56, 2007
	rep. No. 133, 2009
Subdiv. E of Div. 13A of Part III	ad. No. 169, 1995
	rep. No. 133, 2009

Endnote 4—Amendment history

Provision affected	How affected
s. 139E	ad. No. 169, 1995 am. No. 64, 2005; No. 143, 2007; No. 59, 2008 rep. No. 133, 2009
Subdiv. F of Div. 13A..... of Part III	ad. No. 169, 1995 rep. No. 133, 2009
s. 139F	ad. No. 169, 1995 rep. No. 133, 2009
s. 139FA	ad. No. 169, 1995 am. No. 122, 1997; No. 43, 2000; No. 41, 2005 rep. No. 133, 2009
s. 139FAA.....	ad. No. 43, 2000 rep. No. 133, 2009
s. 139FB.....	ad. No. 169, 1995 am. No. 63, 1998 rep. No. 133, 2009
s. 139FC.....	ad. No. 169, 1995 am. No. 43, 2000 rep. No. 133, 2009
s. 139FD	ad. No. 169, 1995 rep. No. 133, 2009
s. 139FE.....	ad. No. 169, 1995 am. No. 43, 2000 rep. No. 133, 2009
s. 139FF	ad. No. 169, 1995 rep. No. 133, 2009
s. 139FG	ad. No. 169, 1995 rep. No. 133, 2009
s. 139FI.....	ad. No. 169, 1995 am. No. 122, 1997 rep. No. 133, 2009
s. 139FJ.....	ad. No. 169, 1995

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 133, 2009
s. 139FK	ad. No. 169, 1995
	am. No. 43, 2000
	rep. No. 133, 2009
ss. 139FL, 139FM.....	ad. No. 169, 1995
	rep. No. 133, 2009
s. 139FN	ad. No. 169, 1995
	am. No. 122, 1997
	rep. No. 133, 2009
Subdiv. G of Div. 13A	ad. No. 169, 1995
of Part III	rep. No. 133, 2009
s. 139G.....	ad. No. 169, 1995
	rep. No. 133, 2009
s. 139GA.....	ad. No. 169, 1995
	rs. No. 64, 2005
	am. No. 101, 2006; No. 143, 2007
	rep. No. 133, 2009
s. 139GB	ad. No. 169, 1995
	am. No. 32, 2006; No. 56, 2007
	rep. No. 133, 2009
Note to s. 139GB(1).....	ad. No. 64, 2005
	rep. No. 133, 2009
s. 139GBA	ad. No. 64, 2005
	rep. No. 133, 2009
s. 139GC	ad. No. 169, 1995
	am. No. 41, 2005
	rep. No. 133, 2009
ss. 139GCA–139GCC.....	ad. No. 41, 2005
	rep. No. 133, 2009
s. 139GCD	ad. No. 56, 2007
	am. No. 97, 2008

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 133, 2009
s. 139GD.....	ad. No. 169, 1995
	rep. No. 133, 2009
s. 139GE.....	ad. No. 169, 1995
	rs. No. 101, 2006
	rep. No. 133, 2009
s. 139GF.....	ad. No. 169, 1995
	am. Nos. 122 and 147, 1997
	rep. No. 133, 2009
s. 139GG.....	ad. No. 169, 1995
	rep. No. 133, 2009
s. 139GH.....	ad. No. 169, 1995
	am. No. 122, 1997; Nos. 41 and 64, 2005; No. 56, 2007
	rep. No. 133, 2009
Div. 14 of Part III.....	ad. No. 208, 1992
	rep. No. 15, 2007
s. 140.....	ad. No. 208, 1992
	rep. No. 15, 2007
ss. 140A, 140B.....	ad. No. 208, 1992
	rep. No. 15, 2007
s. 140C.....	ad. No. 208, 1992
	am. No. 82, 1993; Nos. 62 and 147, 1997; Nos. 94 and 165, 1999; No. 114, 2001; No. 101, 2004; No. 101, 2006
	rep. No. 15, 2007
s. 140CA.....	ad. No. 7, 1993
	rep. No. 15, 2007
ss. 140D–140F.....	ad. No. 208, 1992
	rep. No. 15, 2007
s. 140G.....	ad. No. 208, 1992
	am. No. 53, 1995
	rep. No. 15, 2007

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 140H.....	ad. No. 208, 1992 am. No. 147, 1997 rep. No. 15, 2007
ss. 140J–140L.....	ad. No. 208, 1992 rep. No. 15, 2007
Subhead. to s. 140M(6).....	am. No. 94, 1999 rep. No. 15, 2007
s. 140M.....	ad. No. 208, 1992 am. No. 138, 1994; No. 53, 1995; No. 147, 1997; Nos. 94, 128 and 165, 1999; No. 114, 2001; No. 78, 2005; No. 101, 2006; No 55, 2007 rep. No. 15, 2007
Notes 1, 2 to s. 140M(1A).....	am. No. 78, 2005 rep. No. 15, 2007
ss. 140N, 140P.....	ad. No. 208, 1992 am. No. 147, 1997; Nos. 94 and 165, 1999; No. 101, 2006 rep. No. 15, 2007
s. 140Q.....	ad. No. 208, 1992 am. No. 114, 2001 rep. No. 15, 2007
s. 140RA.....	ad. No. 76, 1996 rep. No. 15, 2007
s. 140R.....	ad. No. 208, 1992 am. No. 138, 1994; No. 76, 1996; No. 114, 2001 rep. No. 15, 2007
s. 140S.....	ad. No. 208, 1992 am. No. 7, 1993 rep. No. 15, 2007
s. 140T.....	ad. No. 208, 1992 am. No. 138, 1994; No. 76, 1996; No. 114, 2001 rep. No. 15, 2007
s. 140U.....	ad. No. 208, 1992

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 15, 2007
Heading to s. 140UA	am. No. 78, 2005
	rep. No. 15, 2007
s. 140UA	ad. No. 114, 2001
	am. No. 78, 2005
	rep. No. 15, 2007
ss. 140V–140Z	ad. No. 208, 1992
	rep. No. 15, 2007
ss. 140ZA, 140ZB	ad. No. 208, 1992
	rep. No. 15, 2007
s. 140ZC	ad. No. 208, 1992
	am. No. 7, 1993; No. 138, 1994
	rep. No. 15, 2007
ss. 140ZD, 140ZE	ad. No. 208, 1992
	rep. No. 15, 2007
s. 140ZF	ad. No. 208, 1992; No. 138, 1994
	am. No. 7, 1993
	rep. No. 15, 2007
s. 140ZFA	ad. No. 114, 2001
	am. No. 78, 2005
	rep. No. 15, 2007
s. 140ZG	ad. No. 208, 1992
	rep. No. 15, 2007
s. 140ZH	ad. No. 208, 1992
	am. No. 147, 1997
	rep. No. 15, 2007
Heading to s. 140ZI	am. No. 101, 2004
	rep. No. 15, 2007
s. 140ZI	ad. No. 208, 1992
	am. No. 138, 1994; No. 101, 2004
	rep. No. 15, 2007

Income Tax Assessment Act 1936

253

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 140ZJ.....	ad. No. 208, 1992 am. No. 147, 1997 rep. No. 15, 2007
s. 140ZJA.....	ad. No. 147, 1997 am. Nos. 94 and 165, 1999; No. 101, 2006 rep. No. 15, 2007
ss. 140ZK, 140ZL.....	ad. No. 208, 1992 rep. No. 15, 2007
s. 140ZM.....	ad. No. 208, 1992 am. No. 147, 1997 rep. No. 15, 2007
s. 140ZN	ad. No. 208, 1992 am. No. 78, 2005 rep. No. 15, 2007
s. 140ZO	ad. No. 208, 1992 am. No. 147, 1997 rep. No. 15, 2007
s. 140ZP.....	ad. No. 208, 1992 am. No. 114, 2001; No. 78, 2005 rep. No. 15, 2007
s. 140ZQ	ad. No. 208, 1992 am. No. 101, 2003 rep. No. 15, 2007
Division 15	
s. 142	am. No. 18, 1960; No. 164, 1973; No. 80, 1975; No. 41, 2011
s. 143	am. No. 108, 1981; No. 41, 2011
s. 147	am. No. 41, 2011
s. 148	rs. No. 46, 1938; No. 11, 1947 am. No. 51, 1973; Nos. 108 and 110, 1981; No. 101, 1992; No. 83, 2004; No. 41, 2011

Endnote 4—Amendment history

Provision affected	How affected
Division 16	
s. 149	rs. No. 57, 1977 am. No. 126, 1977
s. 149A.....	ad. No. 52, 1986 am. No. 138, 1987; No. 7, 1993; No. 46, 1998; No. 101, 2006; No. 15, 2007
s. 151	am. No. 123, 1978
s. 152	am. No. 41, 2011
s. 155	am. Nos. 57 and 126, 1977; No. 41, 2011
s. 156	rs. No. 123, 1978 am. No. 149, 1979; No. 19, 1980; Nos. 14 and 103, 1983; No. 63, 1996; No. 46, 1998; No. 83, 1999; No. 101, 2006; No. 41, 2011
s. 157	am. No. 50, 1942; No. 18, 1960; Nos. 51 and 164, 1973; No. 80, 1975; No. 57, 1978; No. 108, 1981; No. 101, 2006; No. 41, 2011
s. 158	am. No. 110, 1964; No. 51, 1973; No. 108, 1981
s. 158A.....	ad. No. 44, 1951 am. No. 50, 1966; No. 51, 1973; No. 126, 1977; No. 108, 1981 rs. No. 103, 1983
Div. 16A of Part III.....	ad. No. 138, 1987 rep. No. 101, 2006
s. 158BA.....	ad. No. 46, 1998 rep. No. 101, 2006
s. 158B.....	ad. No. 45, 1953 am. No. 51, 1973; No. 108, 1981 rs. No. 138, 1987 am. No. 135, 1990 rep. No. 101, 2006
s. 158C.....	ad. No. 45, 1953 am. No. 143, 1965; No. 108, 1981 rs. No. 138, 1987 rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 158D.....	ad. No. 45, 1953 am. No. 51, 1973; No. 108, 1981 rs. No. 138, 1987 rep. No. 101, 2006
s. 158E.....	ad. No. 45, 1953 am. No. 108, 1981 rs. No. 138, 1987 rep. No. 101, 2006
ss. 158F, 158G.....	ad. No. 138, 1987 rep. No. 101, 2006
s. 158H.....	ad. No. 138, 1987 am. No. 46, 1998 rep. No. 101, 2006
ss. 158J–158L.....	ad. No. 138, 1987 rep. No. 101, 2006
Div. 16C of Part III.....	ad. No. 205, 1976 rep. No. 101, 2006
s. 159GA.....	ad. No. 205, 1976 am. No. 174, 1984; Nos. 56 and 107, 1989; No. 238, 1992; No. 46, 1998 rep. No. 101, 2006
s. 159GC.....	ad. No. 205, 1976 am. No. 147, 1979; No. 174, 1984; No. 107, 1989 rs. No. 56, 1989 am. No. 238, 1992; No. 85, 1998 rep. No. 101, 2006
s. 159GD.....	ad. No. 205, 1976 am. No. 174, 1984; Nos. 56 and 107, 1989; No. 238, 1992 rep. No. 101, 2006
s. 159GDA.....	ad. No. 56, 1989 am. No. 11, 1999

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
Division 16D	
Div. 16D of Part III.....	ad. No. 123, 1985
s. 159GE	ad. No. 123, 1985 am. No. 169, 1995; Nos. 39, 121 and 174, 1997; No. 54, 1999; Nos. 72 and 77, 2001; No. 101, 2006
s. 159GEA	ad. No. 169, 1995
s. 159GF	ad. No. 123, 1985 am. No. 80, 1992; Nos. 39 and 121, 1997; No. 54, 1999; No. 77, 2001; No. 101, 2006
s. 159GG.....	ad. No. 123, 1985
s. 159GH.....	ad. No. 123, 1985 am. No. 164, 2007
s. 159GJ.....	ad. No. 123, 1985 am. No. 18, 1993; No. 31, 1995; Nos. 39 and 121, 1997; No. 54, 1999; No. 77, 2001; No. 101, 2006
s. 159GK.....	ad. No. 123, 1985
s. 159GL	ad. No. 123, 1985 am. No. 39, 1997; No. 101, 2006
s. 159GM.....	ad. No. 123, 1985 am. No. 121, 1997; No. 77, 2001; No. 101, 2006
ss. 159GN, 159GO.....	ad. No. 123, 1985
Division 16E	
Div. 16E of Part III	ad. No. 49, 1986
s 159GP	ad No 49, 1986 am No 138, 1987; No 7, 1993; No 82, 1993; No 82, 1994; No 44, 1999; No 101, 2004; No 47, 2016; No 8, 2019
s. 159GQ.....	ad. No. 49, 1986 rs. No. 82, 1994
ss. 159GQA–159GQD	ad. No. 82, 1994
ss. 159GR, 159GS.....	ad. No. 49, 1986 am. No. 82, 1994

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 159GT	ad. No. 49, 1986 am. No. 138, 1987; No. 82, 1994; Nos. 39 and 95, 1997
ss. 159GU, 159GV	ad. No. 49, 1986
ss. 159GW–159GY	ad. No. 49, 1986 am. No. 82, 1994
s. 159GZ	ad. No. 49, 1986 am. No. 11, 1988
Div. 16F of Part III	ad. No. 138, 1987 rep. No. 162, 2001
s. 159GZA	ad. No. 138, 1987 am. No. 58, 1990; No. 4, 1991; Nos. 95 and 174, 1997; Nos. 48 and 63, 1998; No. 121, 2001 rep. No. 162, 2001
s. 159GZAA	ad. No. 121, 2001
s. 159GZB	ad. No. 138, 1987 rep. No. 162, 2001
s. 159GZC	ad. No. 138, 1987 am. No. 78, 1988; No. 135, 1990 rep. No. 162, 2001
s. 159GZE	ad. No. 138, 1987 am. No. 58, 1990; No. 95, 1997 rep. No. 162, 2001
s. 159GZF	ad. No. 138, 1987 am. No. 78, 1988; Nos. 4 and 100, 1991; No. 174, 1997 rep. No. 162, 2001
s. 159GZG	ad. No. 138, 1987 am. No. 78, 1988; Nos. 4 and 100, 1991; No. 174, 1997; No. 63, 1998; No. 93, 1999; No. 58, 2000 rep. No. 162, 2001
ss. 159GZH–159GZJ	ad. No. 138, 1987 rep. No. 162, 2001

Endnote 4—Amendment history

Provision affected	How affected
s. 159GZJA	ad. No. 4, 1991 am. No. 100, 1991 rep. No. 162, 2001
s. 159GZJB	ad. No. 4, 1991 rep. No. 162, 2001
s. 159GZK	ad. No. 138, 1987 rep. No. 162, 2001
s. 159GZL	ad. No. 138, 1987 am. No. 95, 1997 rep. No. 162, 2001
s. 159GZLA	ad. No. 4, 1991 am. No. 100, 1991; No. 48, 1998 rep. No. 162, 2001
s. 159GZLB	ad. No. 100, 1991 rep. No. 162, 2001
s. 159GZM	ad. No. 138, 1987 am. No. 174, 1997 rep. No. 162, 2001
s. 159GZN	ad. No. 138, 1987 rep. No. 162, 2001
s. 159GZQ	ad. No. 138, 1987 rep. No. 162, 2001
s. 159GZR	ad. No. 138, 1987 am. No. 78, 1988 rep. No. 162, 2001
ss. 159GZS–159GZW	ad. No. 138, 1987 am. No. 4, 1991; No. 101, 1992 rep. No. 162, 2001
s. 159GZX	ad. No. 138, 1987 rep. No. 162, 2001
Div. 16G of Part III	ad. No. 95, 1988

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 162, 2001
s. 159GZY	ad. No. 95, 1988
	am. No. 95, 1997
	rep. No. 162, 2001
s. 159GZZ.....	ad. No. 95, 1988
	rep. No. 162, 2001
s. 159GZZA.....	ad. No. 95, 1988
	am. No. 95, 1997
	rep. No. 162, 2001
ss. 159GZZB, 159GZZC.....	ad. No. 95, 1988
	rep. No. 162, 2001
s. 159GZZD.....	ad. No. 95, 1988
	rep. No. 162, 2001
s. 159GZZE	ad. No. 95, 1988
	rep. No. 162, 2001
s. 159GZZF.....	ad. No. 95, 1988
	am. No. 153, 1988
	rep. No. 162, 2001
Div. 16H of Part III.....	ad. No. 153, 1988
	rep. No. 101, 2006
ss. 159GZZG–159GZZI.....	ad. No. 153, 1988
	rep. No. 101, 2006
s. 159GZZJ	ad. No. 153, 1988
	am. No. 57, 1990; No. 48, 1991
	rep. No. 101, 2006
s. 159GZZK.....	ad. No. 153, 1988
	rep. No. 101, 2006
s. 159GZZKA.....	ad. No. 4, 1991
	rep. No. 101, 2006
ss. 159GZZL–159GZZO.....	ad. No. 153, 1988
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
ss. 159GZZQ–159GZZS	ad. No. 153, 1988 rep. No. 101, 2006
s. 159GZZT	ad. No. 153, 1988 am. No. 57, 1990; No. 39, 1997; No. 41, 2005 rep. No. 101, 2006
ss. 159GZZU, 159GZZV	ad. No. 153, 1988 rep. No. 101, 2006
Heading to Subdiv. C of Div. 16H of Part III	am. No. 4, 1991 rep. No. 101, 2006
ss. 159GZZW–159GZZZ	ad. No. 153, 1988 rep. No. 101, 2006
s. 159GZZZB	ad. No. 153, 1988 rep. No. 101, 2006
Subdiv. D of Div. 16H of Part III	ad. No. 4, 1991 rep. No. 101, 2006
s. 159GZZZBA	ad. No. 4, 1991 rep. No. 101, 2006
s. 159GZZZBB	ad. No. 4, 1991 am. No. 46, 1998 rep. No. 101, 2006
ss. 159GZZZBC, 159GZZZBD	ad. No. 4, 1991 rs. No. 46, 1998 rep. No. 101, 2006
s. 159GZZZBE	ad. No. 4, 1991 am. No. 46, 1998 (as am. by No. 57, 2002) rep. No. 101, 2006
Subdiv. E of Div. 16H of Part III	ad. No. 4, 1991 rep. No. 101, 2006
ss. 159GZZZBF– 159GZZZBI	ad. No. 4, 1991 rep. No. 101, 2006
Division 16J	
Div. 16J of Part III	ad. No. 97, 1989

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 159GZZC.....	ad. No. 97, 1989 am. No. 135, 1990; No. 55, 2001; No. 101, 2006
ss. 159GZZD, 159GZZE.....	ad. No. 97, 1989
ss. 159GZZF, 159GZZG.....	ad. No. 97, 1989 am. No. 46, 1998
s. 159GZZH.....	ad. No. 97, 1989 am. No. 46, 1998; No. 94, 1999
s. 159GZZI.....	ad. No. 97, 1989
Division 16K	
Div. 16K of Part III.....	ad. No. 58, 1990
Subdivision AA	
Subdiv. AA of Div. 16K.....	ad. No. 163, 2001 of Part III
s. 159GZZIA.....	ad. No. 163, 2001
Subdivision A	
ss. 159GZZJ–159GZZM.....	ad. No. 58, 1990
Subdivision B	
s. 159GZZN.....	ad. No. 58, 1990 rs. No. 46, 1998
Subdivision C	
s. 159GZZP.....	ad. No. 58, 1990 am. No. 82, 1994; No. 170, 1995; No. 31, 1996; Nos. 46 and 63, 1998; No. 163, 2001
Subhead. to s. 159GZZQ(8).....	rs. No. 23, 2005
s. 159GZZQ.....	ad. No. 58, 1990 am. No. 82, 1994; No. 170, 1995; No. 31, 1996; Nos. 46 and 63, 1998; Nos. 23 and 147, 2005
Subdivision D	
s. 159GZZR.....	ad. No. 58, 1990
s. 159GZZS.....	ad. No. 58, 1990 am. No. 46, 1998

Endnote 4—Amendment history

Provision affected	How affected
Division 16L	ad. No. 98, 1992 rep No 4, 2018
Note to Division 16L	ad. No. 104, 1997 rep No 4, 2018
s. 159GZZZZD	ad. No. 163, 1994 rep No 4, 2018
s. 159GZZZZE	ad. No. 98, 1992 am. Nos. 82 and 163, 1994 rep No 4, 2018
s. 159GZZZZF	ad. No. 98, 1992 rep No 4, 2018
s. 159GZZZZG	ad. No. 163, 1994 am. No. 170, 1995; No. 79, 2000; No. 15, 2007; No 66, 2015; No 53, 2016 rep No 4, 2018
s. 159GZZZZH	ad. No. 163, 1994 am. No. 11, 1999; No. 67, 2003; No. 161, 2005; No. 101, 2006; No. 79, 2010; No 81, 2016 rep No 4, 2018
Division 17	
Division 17 heading	am. No. 58, 1941
Subdivision A	
Subdivision A	ad. No. 117, 1975
s. 159H	ad. No. 117, 1975 am. No. 124, 1984; No. 135, 1990; No. 97, 2008; Nos. 41 and 62, 2011
s. 159HA	ad. No. 70, 1989 am. No. 138, 1994; Nos. 82 and 102, 1999; No. 101, 2006; No. 75, 2007; No. 136, 2010; No. 62, 2011; No. 84, 2013; No 70, 2015; No 145, 2015 rep No 11, 2014 (as am by No 70, 2015)
s. 159J	ad. No. 117, 1975

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. Nos. 50 and 56, 1976; Nos. 57 and 123, 1978; No. 57, 1980; Nos. 108 and 109, 1981; No. 106, 1982; No. 103, 1983; Nos. 123, 124 and 165, 1984; No. 49, 1985; No. 52, 1986; No. 108, 1987; No. 78, 1988; No. 70, 1989; No. 135, 1990; Nos. 100 and 216, 1991; No. 101, 1992; Nos. 138 and 174, 1994; No. 106, 1995; No. 63, 1996; Nos. 121, 196, 1997; No. 197, 1997 (as am. by No. 11, 1999); No. 202, 1997; Nos. 41, 46 and 128, 1998; Nos. 13 and 82, 1999; No. 83, 1999 (as am. by No. 58, 2006); No. 45, 2000; No. 167, 2001; No. 101, 2003; Nos. 59 and 60, 2004; Nos. 55 and 63, 2005; Nos. 41 and 101, 2006; Nos. 32, 66, 75, 82, 113 and 182, 2007; Nos. 19, 63, 92, 97, 131 and 144, 2008; Nos. 4, 6, 14, 25, 27 and 88, 2009; Nos. 19, 33 and 105, 2010; Nos. 41 and 62, 2011; No. 71, 2012; Nos. 84 and 85, 2013
	rep No 70, 2015
s. 159JA	ad. No. 105, 2010
	am. No. 62, 2011
	rep No 70, 2015
s. 159K	ad. No. 117, 1975
	am. No. 56, 1976; No. 57, 1980; Nos. 108 and 109, 1981; No. 106, 1982; No. 124, 1984; No. 70, 1989; No. 135, 1990; No. 82, 1999; No. 75, 2007
	rep No 70, 2015
s. 159L	ad. No. 117, 1975
	am. No. 56, 1976; No. 57, 1980; Nos. 108 and 109, 1981; No. 106, 1982; No. 70, 1989; No. 135, 1990; Nos. 100 and 216, 1991; No. 82, 1999; No. 45, 2000; No. 63, 2005; Nos. 75 and 82, 2007; No. 63, 2008; No. 27, 2009; Nos. 33 and 105, 2010; Nos. 41 and 62, 2011; No. 85, 2013
	rep No 70, 2015
s. 159LA	ad. No. 105, 2010
	rep No 70, 2015
s. 159M	ad. No. 117, 1975
	am. No. 41, 2011
	rep No 70, 2015
s. 159N	ad. No. 58, 1993

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 45, 2003; No. 55, 2006; No. 76, 2007; No. 29, 2008; No. 43, 2011; No 159, 2011; No. 58, 2012; No 47, 2018 rep <u>No 47, 2018</u>
s. 159P	ad. No. 117, 1975 am. No. 56, 1976; No. 108, 1981; No. 29, 1982; No. 123, 1984; No. 123, 1985; No. 109, 1986; No. 87, 1990; No. 48, 1991; No. 56, 1997; No. 13, 1999; No. 65, 2003; No. 95, 2004; No. 13, 2006; No. 63, 2008; No. 136, 2010; Nos. 41 and 62, 2011; Nos. 84, 85 and 88, 2013; No 11, 2014; No 70, 2015 rep No 11, 2014
s. 159Q.....	ad. No. 84, 2013 rep No 11, 2014
Subdivision AAA.....	ad. No. 105, 1989 rep. No. 15, 2007
s. 159S	ad. No. 105, 1989 am. Nos. 7 and 57, 1993; No. 46, 1998; No. 41, 2005 rep. No. 15, 2007
s. 159SA	ad. No. 105, 1989 rs. No. 7, 1993 rep. No. 15, 2007
s. 159SF	ad. No. 105, 1989 rep. No. 15, 2007
s. 159SG	ad. No. 105, 1989 am. No. 7, 1993 rep. No. 15, 2007
Subdivision AAB.....	ad. No. 105, 1989 rep. No. 15, 2007
s. 159SJ.....	ad. No. 105, 1989 am. No. 208, 1992; No. 169, 1995; No. 62, 1997; No. 101, 2004 rep. No. 15, 2007
s. 159SL Renumbered s. 275C.....	No. 208, 1992

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 159SM.....	ad. No. 105, 1989 am. No. 208, 1992; No. 168, 2001 rep. No. 15, 2007
ss. 159SS, 159ST.....	ad. No. 105, 1989 rep. No. 15, 2007
s. 159SU.....	ad. No. 105, 1989 am. No. 208, 1992 rep. No. 15, 2007
Subdivision AAC.....	ad. No. 208, 1992 rep. No. 111, 2003
s. 159SZ.....	ad. No. 208, 1992 am. No. 82, 1993; No. 62, 1997; No. 17, 1999 rep. No. 111, 2003
Subdivision AACA.....	ad. No. 147, 1997 rep. No. 15, 2007
s. 159T.....	ad. No. 147, 1997 am. No. 17, 1999; No. 78, 2005 rep. No. 15, 2007
ss. 159TA, 159TB.....	ad. No. 147, 1997 rep. No. 15, 2007
s. 159TC.....	ad. No. 147, 1997 am. No. 147, 1997 rep. No. 15, 2007
Subdivision AAD.....	ad. No. 56, 1994 rep. No. 101, 2006
s. 159U.....	ad. No. 56, 1994 rep. No. 101, 2006
s. 159UA.....	ad. No. 56, 1994 rep. No. 101, 2006
s. 159UB.....	ad. No. 56, 1994 am. No. 58, 2006

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 159UC	ad. No. 56, 1994
	am. No. 121, 1997; No. 77, 2001
	rep. No. 101, 2006
s. 159UD	ad. No. 56, 1994
	am. No. 58, 2006
	rep. No. 101, 2006
s. 159UE	ad. No. 56, 1994
	rep. No. 101, 2006
s. 159UF	ad. No. 56, 1994
	am. No. 58, 2006
	rep. No. 101, 2006
ss. 159UG–159UW	ad. No. 56, 1994
	rep. No. 101, 2006
s. 159UX	ad. No. 56, 1994
	am. No. 146, 1999
	rep. No. 101, 2006
s. 159UY	ad. No. 56, 1994
	rep. No. 58, 2006
Subdivision AB	
Subdiv. AB of Div. 17	ad. No. 153, 1988
of Part III	
s. 159ZR	ad. No. 153, 1988
	am. No. 135, 1990; No 100, 1991; No 216, 1991; No 121, 1997; No 122, 1997; No 152, 1997; No 41, 1998; No 46, 1998; No 54, 1999; No 94, 1999; No 179, 1999; No. 101, 2006; No 4, 2007; No 15, 2007; No 36, 2015; No 112, 2015
ss. 159ZRA–159ZRD	ad. No. 153, 1988
Subdivision B	
Subdivision B heading	ad No 117, 1975
s. 160AAAA	ad. No. 78, 1996
	am. No. 44, 2001; No. 57, 2002; No. 27, 2009; Nos. 62 and 159, 2011

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 160AAAB	ad. No. 78, 1996 am. No. 44, 2001; No. 57, 2002; No. 27, 2009; Nos. 62 and 159, 2011
s 160AAA	ad No 106, 1982 am No 124, 1984; No 123, 1985; No 173, 1985 (as am by No 49, 1986); No 109, 1986; No 154, 1986; No 108, 1987; No 78, 1988; No 95, 1988; No 107, 1989 rs No 57, 1990 am No 100, 1991; No 216, 1991; No 191, 1992; No 125, 1994; No 138, 1994; No 174, 1994; No 184, 1994; No 169, 1995; No 1, 1996; No 122, 1997; No 179, 1997; No 197, 1997; No 45, 1998; No 102, 1998; No 94, 1999; No 76, 2000; No 144, 2000; No 44, 2001; No 80, 2006; No 130, 2007; No 38, 2008; No 97, 2008; No 159, 2011; No 62, 2013; No 13, 2014; No 36, 2015; No 25, 2017; No 26, 2018 (<u>Sch 6 item 5; Sch 7 item 1</u>)
s. 160AAB	ad. No. 14, 1984 am. No. 47, 1984; No. 173, 1985; Nos. 109 and 154, 1986; No. 11, 1988; Nos. 97 and 105, 1989; No. 55, 1993; No. 89, 2000; No. 101, 2004; No. 15, 2007; No. 41, 2011
s. 160AB	ad. No. 22, 1942 am. No. 143, 1965; No. 70, 1968; No. 51, 1973; No. 108, 1981 rep. No. 101, 2006
s. 160ABB	ad. No. 76, 1984 rep. No. 101, 2006
s. 160ACE	ad. No. 100, 1991 rep. No. 101, 2006
s. 160AD	ad. No. 22, 1942 am. No. 37, 1945; No. 48, 1950 rs. No. 143, 1965
s 160ADA	ad No 47, 1998 am No 143, 2007
Division 18 heading	am No 164, 1973 rep No 143, 2007
Division 18	ad No 51, 1986

Endnote 4—Amendment history

Provision affected	How affected
	rep No 143, 2007
s. 160ADB	ad. No. 163, 2001
	rep. No. 143, 2007
s. 160AE	ad. No. 18, 1960
	am. No. 94, 1961; No. 110, 1964; No. 143, 1965; No. 50, 1966; Nos. 76 and 85, 1967; Nos. 51 and 164, 1973; No. 126, 1974
	rs. No. 80, 1975
	am. No. 117, 1975; No. 87, 1978; No. 108, 1981
	rs. No. 51, 1986
	am. No. 11, 1988; No. 5, 1991; No. 190, 1992; Nos. 162 and 163, 2001; No. 96, 2004; No. 101, 2006
	rep. No. 143, 2007
s. 160AEA	ad. No. 5, 1991
	am. No. 48, 1991; No. 190, 1992; No. 47, 1998; No. 96, 2004; No. 64, 2005; No. 79, 2007
	rep. No. 143, 2007
s. 160AF	ad. No. 18, 1960
	am. No. 94, 1961; No. 110, 1964; No. 50, 1966; No. 47, 1972; Nos. 51 and 164, 1973; No. 126, 1974
	rs. No. 80, 1975
	am. No. 117, 1975; No. 108, 1981
	rs. No. 51, 1986
	am. Nos. 11 and 78, 1988; No. 57, 1990; Nos. 5 and 100, 1991; No. 224, 1992; No. 181, 1994; No. 39, 1997; No. 162, 2001; No. 53, 2002; No. 10, 2003; Nos. 58 and 101, 2006; No. 15, 2007
	rep. No. 143, 2007
s. 160AFA.....	ad. No. 51, 1986
	am. No. 78, 1988; No. 5, 1991
	rep. No. 143, 2007
s. 160FAA.....	ad. No. 11, 1988
	rep. No. 143, 2007
s. 160AFB.....	ad. No. 51, 1986

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 76, 1996; No. 174, 1997 rep. No. 143, 2007
s. 160AFC	ad. No. 51, 1986 am. No. 78, 1988; No. 5, 1991 rep. No. 96, 2004
s. 160AFCA	ad. No. 5, 1991 am. No. 155, 1997 rep. No. 143, 2007
s. 160AFCB	ad. No. 5, 1991 rs. No. 96, 2004 rep. No. 143, 2007
s. 160AFCC	ad. No. 5, 1991 rep. No. 96, 2004
s. 160AFCD	ad. No. 5, 1991 rs. No. 66, 2003 am. Nos. 96 and 105, 2004 rep. No. 143, 2007
ss. 160AFCE–160AFCH	ad. No. 190, 1992 am. No. 41, 1998 rep. No. 143, 2007
s. 160AFCJ	ad. No. 190, 1992 rs. No. 66, 2003 am. Nos. 96 and 105, 2004 rep. No. 143, 2007
s. 160AFCK	ad. No. 190, 1992 am. No. 18, 1993 rep. No. 143, 2007
s. 160AFD	ad. No. 51, 1986 am. Nos. 11 and 78, 1988; No. 57, 1990 rs. No. 5, 1991

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 138, 1994; No. 76, 1996; Nos. 17 and 46, 1998; No. 162, 2001; No. 83, 2004; No. 101, 2006
	rep. No. 143, 2007
s. 160AFE	ad. No. 51, 1986
	am. No. 138, 1987; Nos. 11 and 78, 1988; No. 5, 1991; No. 101, 1992
	rs. No. 90, 2002
	am. No. 83, 2004
	rep. No. 143, 2007
s. 160AFF	ad. No. 51, 1986
	am. No. 107, 1989
	rep. No. 143, 2007
Division 18A.....	ad No 111, 1981
	rep No 143, 2007
s. 160AGA	ad. No. 111, 1981
	am. No. 51, 1986; No. 101, 2006
	rep. No. 143, 2007
Division 18B heading	rep No 143, 2007
Division 18B.....	ad No 14, 1984
	rep No 143, 2007
s. 160AGB	ad. No. 14, 1984
	am. No. 51, 1986
	rep. No. 101, 2006
Division 19	ad No 18, 1960
	rep No 143, 2007
s. 160AH.....	ad. No. 18, 1960
	am. No. 4, 1968; Nos. 51 and 164, 1973; No. 80, 1975; No. 111, 1981; No. 14, 1984; No. 51, 1986; No. 11, 1999
	rep. No. 143, 2007
s. 160AHA	ad. No. 47, 1998
	rep. No. 143, 2007
s. 160AI	ad. No. 18, 1960

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 94, 1961; Nos. 51 and 164, 1973; No. 80, 1975; No. 87, 1978; No. 108, 1981; No. 73, 1989
	rep. No. 143, 2007
ss. 160AIA, 160AIB	ad. No. 20, 1990
	rep. No. 143, 2007
s. 160AJ	ad. No. 18, 1960
	am. No. 216, 1991
	rep. No. 143, 2007
s. 160AJA	ad. No. 20, 1990
	rep. No. 143, 2007
s. 160AK	ad. No. 18, 1960
	am. No. 94, 1961; No. 87, 1978; No. 108, 1981; No. 51, 1986; No. 78, 1988; No. 73, 1989; No. 20, 1990
	rep. No. 143, 2007
s. 160AL	ad. No. 18, 1960
	am. No. 51, 1973; No. 108, 1981; No. 48, 1986
	rs. No. 216, 1991
	rep. No. 143, 2007
s. 160AM	ad. No. 18, 1960
	am. No. 94, 1961; No. 4, 1968; No. 108, 1981; No. 51, 1986; No. 20, 1990; No. 101, 1992
	rep. No. 143, 2007
s. 160AN	ad. No. 18, 1960
	am. No. 94, 1961; Nos. 51 and 164, 1973; No. 80, 1975; No. 87, 1978; No. 108, 1981; No. 123, 1984; No. 73, 1989; No. 216, 1991; Nos. 11 and 178, 1999; No. 23, 2005; No. 101, 2006
	rep. No. 143, 2007
s. 160AO	ad. No. 18, 1960
	am. No. 51, 1973; No. 87, 1978; No. 51, 1986; No. 73, 1989; No. 174, 1997; No. 107, 2003; No. 96, 2004; No. 4, 2007
	rep. No. 143, 2007
Part IIIAA	ad. No. 58, 1987

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
Div. 1AAAA of Part IIIAA.....	ad. No. 48, 2002
	rep. No. 101, 2006
s. 160AOAA	ad. No. 48, 2002
	rep. No. 101, 2006
Div. 1AAA of Part IIIAA	ad. No. 163, 2001
	rep. No. 101, 2006
s. 160AOA	ad. No. 163, 2001
	am. No. 162, 2005
	rep. No. 101, 2006
s. 160APA.....	ad. No. 58, 1987
	am. Nos. 62 and 108, 1987; Nos. 105 and 167, 1989; Nos. 20, 57 and 58, 1990; Nos. 48, 100 and 216, 1991; Nos. 35 and 98, 1992; Nos. 17 and 118, 1993; No. 181, 1994; Nos. 170 and 171, 1995 (as am. by No. 41, 1998); No. 31, 1996; No. 62, 1997; Nos. 47 and 63, 1998; Nos. 16 and 93, 1999; Nos. 58, 66, 79, 89 and 156, 2000; Nos. 73 and 163, 2001; No. 57, 2002
	rep. No. 101, 2006
s. 160APAAAA	ad. No. 163, 2001
	rep. No. 101, 2006
s. 160APAAAAB	ad. No. 163, 2001
	am. No. 107, 2003; No. 162, 2005
	rep. No. 101, 2006
s. 160APAAA	ad. No. 171, 1995
	am. No. 62, 1997; No. 11, 1999
	rep. No. 101, 2006
s. 160APAA.....	ad. No. 57, 1990
	rep. No. 101, 2006
s. 160APB.....	ad. No. 58, 1987
	rep. No. 101, 2006
s. 160APBA.....	ad. No. 171, 1995
	rep. No. 101, 2006

Income Tax Assessment Act 1936

273

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 160APBB	ad. No. 89, 2000 am. No. 73, 2001 rep. No. 101, 2006
s. 160APBC	ad. No. 89, 2000 rs. No. 73, 2001 rep. No. 101, 2006
s. 160APBD	ad. No. 89, 2000 am. No. 73, 2001 rep. No. 101, 2006
s. 160APBE	ad. No. 89, 2000 rep. No. 101, 2006
ss. 160APC, 160APD.....	ad. No. 58, 1987 rep. No. 101, 2006
s. 160APE	ad. No. 58, 1987 rs. No. 47, 1998 rep. No. 101, 2006
ss. 160APF, 160APG	ad. No. 58, 1987 rep. No. 101, 2006
s. 160APH.....	ad. No. 58, 1987 am. No. 136, 2002 rep. No. 101, 2006
s. 160APHA.....	ad. No. 108, 1987 rep. No. 101, 2006
s. 160APHB	ad. No. 48, 1991 am. No. 62, 1997; No. 16, 1999 rs. No. 89, 2000 rep. No. 101, 2006
Note to s. 160APHB(2)(b)	ad. No. 16, 1999 rep. No. 101, 2006
Div. 1AA of Part IIIAA	ad. No. 93, 1999 rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
ss. 160APHBA, 160APHBB.....	ad. No. 93, 1999 rep. No. 101, 2006
s. 160APHBC	ad. No. 93, 1999 am. No. 163, 2001 rep. No. 101, 2006
ss. 160APHBD, 160APHBE.....	ad. No. 93, 1999 rep. No. 101, 2006
ss. 160APHBF, 160APHBG	ad. No. 93, 1999 am. No. 83, 2004 rep. No. 101, 2006
s. 160APHBH	ad. No. 93, 1999 am. Nos. 55 and 163, 2001 rep. No. 101, 2006
s. 160APHBI.....	ad. No. 93, 1999 rep. No. 101, 2006
s. 160APHBJ	ad. No. 93, 1999 am. No. 55, 2001 rep. No. 101, 2006
Div. 1A of Part IIIAA	ad. No. 93, 1999 rep. No. 101, 2006
ss. 160APHC–160APHG.....	ad. No. 93, 1999 rep. No. 101, 2006
s. 160APHH.....	ad. No. 93, 1999 am. No. 58, 2000 rep. No. 101, 2006
s. 160APHI	ad. No. 93, 1999 rep. No. 101, 2006
s. 160APHJ	ad. No. 93, 1999 am. No. 77, 2001 rep. No. 101, 2006
ss. 160APHK–160APHN.....	ad. No. 93, 1999

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 160APHNA	ad. No. 93, 1999
	rep. No. 101, 2006
ss. 160APHO–160APHQ	ad. No. 93, 1999
	rep. No. 101, 2006
s. 160APHR	ad. No. 93, 1999
	am. No. 58, 2000
	rep. No. 101, 2006
s. 160APHS	ad. No. 93, 1999
	rep. No. 101, 2006
s. 160APHT	ad. No. 93, 1999
	rs. No. 89, 2000
	rep. No. 101, 2006
s. 160APHU	ad. No. 93, 1999
	am. No. 58, 2000
	rep. No. 101, 2006
s. 160APJ	ad. No. 58, 1987
	am. No. 118, 1993; No. 171, 1995
	rep. No. 101, 2006
Heading to Subdiv. B	rs. No. 89, 2000
of Div. 2 of Part IIIAA	rep. No. 101, 2006
s. 160APK	ad. No. 58, 1987
	am. No. 20, 1990
	rep. No. 101, 2006
s. 160APKA	ad. No. 48, 1991
	rep. No. 101, 2006
s. 160APL	ad. No. 58, 1987
	am. No. 118, 1993; No. 171, 1995
	rep. No. 101, 2006
s. 160APM	ad. No. 181, 1994
	rs. No. 171, 1995

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
Note to s. 160APM	ad. No. 89, 2000
	rep. No. 101, 2006
s. 160APMAA	ad. No. 181, 1994
	rs. No. 171, 1995
	rep. No. 101, 2006
s. 160APMAB.....	ad. No. 181, 1994
	am. No. 171, 1995; No. 89, 2000; No. 73, 2001
	rep. No. 101, 2006
s. 160APMA	ad. No. 20, 1990
	rs. No. 4, 1991
	am. No. 118, 1993
	rep. No. 101, 2006
s. 160APMB	ad. No. 20, 1990
	am. No. 216, 1991; No. 118, 1993
	rep. No. 101, 2006
s. 160APMC	ad. No. 216, 1991
	am. No. 118, 1993
	rep. No. 101, 2006
s. 160APMD	ad. No. 216, 1991
	am. No. 118, 1993; No. 181, 1994; No. 171, 1995; No. 89, 2000
	rep. No. 101, 2006
s. 160APME.....	ad. No. 89, 2000
	rep. No. 101, 2006
Heading to s. 160APMF	am. No. 73, 2001
	rep. No. 101, 2006
s. 160APMF.....	ad. No. 89, 2000
	am. No. 73, 2001
	rep. No. 101, 2006
s. 160APMG	ad. No. 89, 2000
	rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 160APP	ad. No. 58, 1987 am. Nos. 62 and 108, 1987; No. 105, 1989; Nos. 48 and 216, 1991; No. 98, 1992; No. 118, 1993; No. 171, 1995; No. 47, 1998; No. 93, 1999; No. 89, 2000 rep. No. 101, 2006
s. 160APPA	ad. No. 93, 1999 am. No. 89, 2000 rep. No. 101, 2006
s. 160APQ.....	ad. No. 58, 1987 am. No. 62, 1987; No. 105, 1989; Nos. 48 and 216, 1991; No. 118, 1993; No. 171, 1995; No. 47, 1998; No. 93, 1999; No. 89, 2000 rep. No. 101, 2006
ss. 160APQA, 160APQB	ad. No. 216, 1991 am. No. 118, 1993; No. 171, 1995 rep. No. 101, 2006
ss. 160APU, 160APV	ad. No. 58, 1987 am. No. 118, 1993; No. 171, 1995 rep. No. 101, 2006
s. 160APVA.....	ad. No. 181, 1994 am. No. 171, 1995; No. 62, 1997; No. 16, 1999; No. 89, 2000 rep. No. 101, 2006
s. 160APVB	ad. No. 181, 1994 am. No. 171, 1995 rep. No. 101, 2006
s. 160APVBA	ad. No. 216, 1991 am. No. 118, 1993; No. 171, 1995; No. 62, 1997; No. 16, 1999; No. 89, 2000 rep. No. 101, 2006
s. 160APVBB	ad. No. 216, 1991 am. No. 118, 1993; No. 171, 1995; No. 62, 1997; No. 16, 1999 rep. No. 101, 2006
s. 160APVC.....	ad. No. 48, 1991

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 216, 1991; No. 118, 1993; No. 62, 1997; No. 16, 1999 rep. No. 101, 2006
s. 160APVD.....	ad. No. 48, 1991
	am. No. 118, 1993; No. 171, 1995; No. 62, 1997; No. 16, 1999; No. 89, 2000 rep. No. 101, 2006
ss. 160APVF, 160APVG	ad. No. 216, 1991
	am. No. 118, 1993 rep. No. 101, 2006
s. 160APVH.....	ad. No. 118, 1993
	am. No. 181, 1994; No. 171, 1995; No. 16, 1999 rep. No. 101, 2006
Subdiv. BB of Div. 2	ad. No. 89, 2000
of Part IIIAA	rep. No. 101, 2006
s. 160APVI	ad. No. 89, 2000
	am. No. 73, 2001 rep. No. 101, 2006
s. 160APVJ	ad. No. 89, 2000
	am. No. 73, 2001 rep. No. 101, 2006
ss. 160APVK–160APVM	ad. No. 89, 2000
	rep. No. 101, 2006
s. 160APVN.....	ad. No. 89, 2000
	am. No. 73, 2001 rep. No. 101, 2006
s. 160APVO.....	ad. No. 89, 2000
	rep. No. 101, 2006
s. 160APVI	ad. No. 79, 2000
(second occurring)	
Renumbered s. 160APVP	No. 156, 2000
s. 160APVP	rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdiv. BA of Div. 2 of.....	ad. No. 89, 2000
Part IIIAA	rep. No. 101, 2006
s. 160APVAA.....	ad. No. 89, 2000
	rep. No. 101, 2006
Heading to Subdiv. C.....	rs. No. 89, 2000
of Div. 2 of Part IIIAA	rep. No. 101, 2006
s. 160APW.....	ad. No. 58, 1987
	am. No. 20, 1990
	rep. No. 101, 2006
s. 160APWA.....	ad. No. 48, 1991
	rep. No. 101, 2006
s. 160APWB.....	ad. No. 216, 1991
	rep. No. 101, 2006
s. 160APX.....	ad. No. 58, 1987
	am. No. 62, 1987; No. 118, 1993; No. 171, 1995
	rep. No. 101, 2006
s. 160APXA.....	ad. No. 62, 1987
	am. No. 118, 1993
	rep. No. 101, 2006
s. 160APY.....	ad. No. 181, 1994
	rs. No. 171, 1995
	rep. No. 101, 2006
s. 160APYA.....	ad. No. 181, 1994
	rs. No. 171, 1995
	am. No. 11, 1999
	rep. No. 101, 2006
s. 160APYB.....	ad. No. 20, 1990
	am. No. 118, 1993
	rep. No. 101, 2006
s. 160APYBA.....	ad. No. 216, 1991
	am. No. 118, 1993; No. 171, 1995

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 160APYBAA	ad. No. 89, 2000
	rep. No. 101, 2006
s. 160APYBAB.....	ad. No. 89, 2000
	am. No. 73, 2001
	rep. No. 101, 2006
s. 160APYBB	ad. No. 216, 1991
	am. No. 118, 1993; No. 181, 1994; No. 171, 1995; Nos. 11 and 178, 1999; No. 89, 2000
	rep. No. 101, 2006
s. 160APYC.....	ad. No. 4, 1991
	am. No. 48, 1991; No. 118, 1993
	rep. No. 101, 2006
s. 160APZ.....	ad. No. 58, 1987
	am. No. 118, 1993; No. 171, 1995
	rep. No. 101, 2006
ss. 160AQB, 160AQC.....	ad. No. 58, 1987
	am. No. 118, 1993; No. 171, 1995
	rep. No. 101, 2006
s. 160AQCA	ad. No. 62, 1987
	am. No. 118, 1993; No. 171, 1995; No. 89, 2000
	rep. No. 101, 2006
s. 160AQB.....	ad. No. 57, 1990
	am. Nos. 17 and 118, 1993; No. 171, 1995
	rep. No. 101, 2006
s. 160AQCBA.....	ad. No. 47, 1998
	am. No. 63, 1998; No. 93, 1999; No. 79, 2000; No. 163, 2001
	rep. No. 101, 2006
s. 160AQCC.....	ad. No. 58, 1990
	am. No. 118, 1993; No. 171, 1995
	rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Heading to Subdiv. CA	ad. No. 89, 2000
of Div. 2 of Part IIIAA	rep. No. 101, 2006
s. 160AQCAA	ad. No. 89, 2000
	rep. No. 101, 2006
s. 160AQCCA	ad. No. 181, 1994
	am. No. 171, 1995; No. 62, 1997; No. 16, 1999; No. 89, 2000
	rep. No. 101, 2006
s. 160AQCCB	ad. No. 181, 1994
	am. No. 171, 1995
	rep. No. 101, 2006
ss. 160AQCD, 160AQCE	ad. No. 48, 1991
	am. No. 216, 1991; No. 118, 1993; No. 62, 1997; No. 16, 1999
	rep. No. 101, 2006
s. 160AQ CJ	ad. No. 216, 1991
	am. No. 118, 1993; No. 62, 1997; No. 16, 1999
	rep. No. 101, 2006
ss. 160AQCK, 160AQCL	ad. No. 216, 1991
	am. No. 118, 1993; No. 171, 1995; No. 62, 1997; No. 16, 1999; No. 89, 2000
	rep. No. 101, 2006
s. 160AQCM	ad. No. 216, 1991
	am. No. 118, 1993
	rep. No. 101, 2006
s. 160AQCN	ad. No. 118, 1993
	am. No. 181, 1994; No. 171, 1995; No. 16, 1999; No. 89, 2000
	rep. No. 101, 2006
ss. 160AQ CNA, 160AQ CNB	ad. No. 47, 1998
	am. No. 93, 1999
	rep. No. 101, 2006
s. 160AQ CNC	ad. No. 47, 1998
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
Subdiv. CA of Div. 2 of Part IIIAA	ad. No. 89, 2000
Renumbered Subdiv. CB of Div. 2 of Part IIIAA.....	No. 101, 2003
Subdiv. CB of Div. 2 of Part IIIAA	rep. No. 101, 2006
s. 160AQCNC A.....	ad. No. 89, 2000 am. No. 73, 2001 rep. No. 101, 2006
s. 160AQCNC B.....	ad. No. 89, 2000 am. No. 73, 2001 rep. No. 101, 2006
s. 160AQCNC C.....	ad. No. 89, 2000 rep. No. 101, 2006
s. 160AQCNC D.....	ad. No. 89, 2000 am. No. 73, 2001 rep. No. 101, 2006
Heading to s. 160AQCNC E.....	am. No. 73, 2001 rep. No. 101, 2006
s. 160AQCNC E.....	ad. No. 89, 2000 am. No. 73, 2001 rep. No. 101, 2006
Subdiv. CB of Div. 2 of Part IIIAA	ad. No. 89, 2000
Renumbered Subdiv. CC of Div. 2 of Part IIIAA.....	No. 101, 2003
Subdiv. CC of Div. 2 of Part IIIAA	rep. No. 101, 2006
ss. 160AQCNC F—..... 160AQCNC I	ad. No. 89, 2000 rep. No. 101, 2006
s. 160AQCNC J.....	ad. No. 89, 2000 am. No. 73, 2001 rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdiv. D of Div. 2 of Part IIIA	ad. No. 147, 1997 rep. No. 101, 2006
s. 160AQCO Renumbered	ad. No. 147, 1997
s. 160AQCNC No. 101, 2003	No. 101, 2003
s. 160AQCNC rep. No. 101, 2006	rep. No. 101, 2006
Div. 2A of Part IIIAA ad. No. 93, 1999 rep. No. 101, 2006	ad. No. 93, 1999 rep. No. 101, 2006
s. 160AQCND ad. No. 93, 1999 rep. No. 101, 2006	ad. No. 93, 1999 rep. No. 101, 2006
s. 160AQCND ad. No. 101, 2004 rep. No. 101, 2006	ad. No. 101, 2004 rep. No. 101, 2006
s. 160AQCNE ad. No. 93, 1999 rep. No. 101, 2006	ad. No. 93, 1999 rep. No. 101, 2006
s. 160AQCNE ad. No. 93, 1999 am. No. 89, 2000 rep. No. 101, 2006	ad. No. 93, 1999 am. No. 89, 2000 rep. No. 101, 2006
ss. 160AQCNG–160AQCNP ad. No. 93, 1999 rep. No. 101, 2006	ad. No. 93, 1999 rep. No. 101, 2006
ss. 160AQCNQ, 160AQCNR ad. No. 63, 1998 rep. No. 101, 2006	ad. No. 63, 1998 rep. No. 101, 2006
s. 160AQD ad. No. 58, 1987 am. No. 20, 1990; No. 216, 1991; No. 118, 1993; No. 181, 1994 rep. No. 101, 2006	ad. No. 58, 1987 am. No. 20, 1990; No. 216, 1991; No. 118, 1993; No. 181, 1994 rep. No. 101, 2006
s. 160AQDA ad. No. 118, 1993 am. No. 181, 1994 rep. No. 101, 2006	ad. No. 118, 1993 am. No. 181, 1994 rep. No. 101, 2006
s. 160AQDAA ad. No. 171, 1995 am. No. 89, 2000; No. 73, 2001 rep. No. 101, 2006	ad. No. 171, 1995 am. No. 89, 2000; No. 73, 2001 rep. No. 101, 2006
s. 160AQDB ad. No. 118, 1993	ad. No. 118, 1993

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 171, 1995
	rep. No. 101, 2006
s. 160AQE	ad. No. 58, 1987
	am. No. 58, 1990; No. 227, 1992; No. 118, 1993; No. 171, 1995
	rep. No. 101, 2006
s. 160AQF.....	ad. No. 58, 1987
	am. No. 62, 1987; No. 118, 1993; No. 171, 1995; No. 93, 1999
	rep. No. 101, 2006
Notes to s. 160AQF(1), (1AA).....	ad. No 170, 1995
	rep. No 101, 2006
s. 160AQFA.....	ad. No. 93, 1999
	rep. No. 101, 2006
s. 160AQG.....	ad. No. 58, 1987
	am. No. 57, 1990; No. 93, 1999; No. 79, 2000; No. 57, 2002
	rep. No. 101, 2006
Note to s. 160AQG	ad. No. 170, 1995
	rep. No. 101, 2006
s. 160AQH.....	ad. No. 58, 1987
	am. No. 118, 1993; No. 171, 1995; No. 93, 1999; No. 179, 1999 (as am. by No. 57, 2002); No. 79, 2000; No. 57, 2002
	rep. No. 101, 2006
s. 160AQJ.....	ad. No. 58, 1987
	am. No. 20, 1990; No. 48, 1991; No. 118, 1993; No. 171, 1995; No. 79, 2000
	rep. No. 101, 2006
Subdiv. BA of Div. 5	ad. No. 181, 1994
of Part IIIAA	rep. No. 101, 2006
s. 160AQJA	ad. No. 181, 1994
	rep. No. 101, 2006
s. 160AQJB.....	ad. No. 181, 1994
	am. No. 171, 1995

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 160AQJ.....	ad. No. 171, 1995
	am. Nos. 79 and 89, 2000; No. 73, 2001; No. 57, 2002
	rep. No. 101, 2006
Heading to Subdiv. C of.....	am. No. 181, 1994
of Div. 5 of Part IIIA	rep. No. 101, 2006
s. 160AQK.....	ad. No. 58, 1987
	am. No. 118, 1993; No. 181, 1994; No. 171, 1995; No. 167, 2001
	rep. No. 101, 2006
s. 160AQKA.....	ad. No. 20, 1990
	am. No. 167, 2001
	rep. No. 101, 2006
ss. 160AQKAA–160AQKAE.....	ad. No. 167, 2001
	rep. No. 101, 2006
s. 160AQKB.....	ad. No. 20, 1990
	rep. No. 101, 2006
ss. 160AQL–160AQN.....	ad. No. 58, 1987
	rep. No. 101, 2006
s. 160AQP.....	ad. No. 58, 1987
	am. No. 216, 1991
	rep. No. 101, 2006
s. 160AQQ.....	ad. No. 58, 1987
	rs. No. 216, 1991
	rep. No. 101, 2006
ss. 160AQR, 160AQS.....	ad. No. 58, 1987
	rep. No. 101, 2006
s. 160AQT.....	ad. No. 58, 1987
	am. No. 108, 1987; Nos. 97 and 105, 1989; No. 98, 1992; No. 118, 1993; No. 171, 1995; No. 47, 1998; No. 93, 1999; Nos. 79 and 89, 2000; No. 167, 2001; No. 66, 2003
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 160AQT A.....	ad. No. 93, 1999 rep. No. 101, 2006
s. 160AQT B.....	ad. No. 93, 1999 am. No. 58, 2000 rep. No. 101, 2006
s. 160AQT C.....	ad. No. 93, 1999 am. No. 55, 2001 rep. No. 101, 2006
s. 160AQU	ad. No. 58, 1987 am. Nos. 97 and 105, 1989; Nos. 79 and 89, 2000; No. 167, 2001; No. 66, 2003 rep. No. 101, 2006
Div. 6A of Part IIIA A	ad. No. 100, 1991 rep. No. 101, 2006
s. 160AQU A	ad. No. 100, 1991 am. No. 98, 1992; No. 93, 1999 rep. No. 101, 2006
ss. 160AQU B–160AQU D.....	ad. No. 100, 1991 rep. No. 101, 2006
s. 160AQU V	ad. No. 58, 1987 rep. No. 101, 2006
s. 160AQU W	ad. No. 58, 1987 am. No. 79, 2000 rep. No. 101, 2006
s. 160AQU A	ad. No. 41, 1998 am. No. 79, 2000 rs. No. 89, 2000; No. 167, 2001 am. No. 66, 2003 rep. No. 101, 2006
s. 160AQU X	ad. No. 58, 1987

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 105, 1989; No. 118, 1993; No. 171, 1995; No. 47, 1998; No. 93, 1999; No. 79, 2000; No. 57, 2002
	rep. No. 101, 2006
s. 160AQY	ad. No. 58, 1987
	am. No. 118, 1993; No. 171, 1995; No. 47, 1998; No. 93, 1999
	rep. No. 101, 2006
s. 160QYA	ad. No. 97, 1989
	am. No. 118, 1993; No. 171, 1995; No. 47, 1998; No. 93, 1999
	rep. No. 101, 2006
s. 160AQZ	ad. No. 58, 1987
	am. No. 105, 1989; No. 118, 1993; No. 171, 1995; No. 47, 1998; No. 93, 1999
	rep. No. 101, 2006
s. 160AQZA.....	ad. No. 105, 1989
	am. No. 118, 1993
	rs. No. 171, 1995
	am. No. 47, 1998; No. 93, 1999
	rep. No. 101, 2006
ss. 160AQZB, 160AQZC.....	ad. No. 93, 1999
	am. No. 89, 2000; No. 66, 2003
	rep. No. 101, 2006
Subdiv. BA of Div. 7	ad. No. 93, 1999
of Part IIIAA	rep. No. 101, 2006
ss. 160AQZD, 160AQZE.....	ad. No. 93, 1999
	rep. No. 101, 2006
s. 160AQZF	ad. No. 93, 1999
	am. No. 58, 2000; No. 101, 2003
	rep. No. 101, 2006
ss. 160AQZG, 160AQZH	ad. No. 93, 1999
	rep. No. 101, 2006
Heading to Subdiv. C.....	rs. No. 47, 1998
of Div. 7 of Part IIIAA	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 160AR	ad. No. 58, 1987 am. No. 118, 1993; No. 171, 1995; No. 47, 1998 rep. No. 101, 2006
s. 160ARAA	ad. No. 47, 1998 rep. No. 101, 2006
ss. 160ARAB, 160ARAC	ad. No. 93, 1999 rep. No. 101, 2006
s. 160ARA	ad. No. 58, 1987 am. No. 118, 1993; No. 171, 1995 rep. No. 101, 2006
s. 160ARB	ad. No. 58, 1987 am. No. 118, 1993; No. 171, 1995 (as am. by No. 147, 1997) rep. No. 101, 2006
s. 160ARC	ad. No. 58, 1987 am. No. 118, 1993; No. 171, 1995 rep. No. 101, 2006
s. 160ARD	ad. No. 58, 1987 am. No. 118, 1993; No. 171, 1995 (as am. by No. 147, 1997) rep. No. 101, 2006
Div. 7AA of Part IIIAA	ad. No. 79, 2000 rep. No. 101, 2006
ss. 160ARDAA–160ARDAF	ad. No. 79, 2000 rep. No. 101, 2006
Div. 7A of Part IIIAA	ad. No. 62, 1987 rep. No. 101, 2006
s. 160ARDA	ad. No. 62, 1987 am. No. 100, 1991 rep. No. 101, 2006
ss. 160ARDB, 160ARDC	ad. No. 62, 1987 rep. No. 101, 2006
s. 160ARDCA	ad. No. 108, 1987

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 160ARDD	ad. No. 62, 1987
	am. No. 20, 1990
	rep. No. 101, 2006
ss. 160ARDE–160ARDH	ad. No. 62, 1987
	rep. No. 101, 2006
Subdiv. CA of Div. 7A	ad. No. 163, 2001
of Part IIIAA	rep. No. 101, 2006
ss. 160ARDHA–160ARDHC	ad. No. 163, 2001
	rep. No. 101, 2006
ss. 160ARDJ–160ARDL.....	ad. No. 62, 1987
	rep. No. 101, 2006
Div. 7B of Part IIIAA	ad. No. 63, 1998
	rep. No. 101, 2006
s. 160ARDM.....	ad. No. 63, 1998
	am. Nos. 103 and 117, 1999; No. 167, 2001; No. 101, 2003; No. 80, 2006
	rep. No. 101, 2006
ss. 160ARDN–160ARDP.....	ad. No. 63, 1998
	rep. No. 101, 2006
s. 160ARDQ	ad. No. 63, 1998
	am. No. 103, 1999
	rep. No. 101, 2006
ss. 160ARDR–160ARDV	ad. No. 63, 1998
	rep. No. 101, 2006
s. 160ARDW	ad. No. 63, 1998
	am. No. 58, 2000
	rep. No. 101, 2006
ss. 160ARDX, 160ARDY	ad. No. 63, 1998
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
Subdiv. D of Div. 7B of Part IIIAA	ad. No. 58, 2000 rep. No. 101, 2006
s. 160ARDZ.....	ad. No. 58, 2000 am. No. 44, 2000 rep. No. 101, 2006
s. 160ARDZA.....	ad. No. 58, 2000 rs. No. 58, 2000 rep. No. 101, 2006
s. 160ARDZB.....	ad. No. 58, 2000 rs. No. 58, 2000 am. No. 44, 2000 rep. No. 101, 2006
ss. 160ARDZC, 160ARDZD.....	ad. No. 58, 2000 rep. No. 101, 2006
s. 160ARE.....	ad. No. 58, 1987 rep. No. 101, 2006
s. 160AREA.....	ad. No. 181, 1994 am. No. 171, 1995; No. 89, 2000; No. 73, 2001 rep. No. 101, 2006
s. 160ARF.....	ad. No. 58, 1987 rep. No. 101, 2006
s. 160ARG.....	ad. No. 58, 1987 rs. No. 91, 2000 rep. No. 101, 2006
s. 160ARH.....	ad. No. 58, 1987 am. No. 118, 1993; No. 181, 1994; No. 171, 1995 rep. No. 101, 2006
s. 160ARHA.....	ad. No. 181, 1994 rep. No. 101, 2006
s. 160ARJ.....	ad. No. 58, 1987 am. No. 118, 1993; No. 171, 1995

Income Tax Assessment Act 1936

291

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 160ARK	ad. No. 58, 1987
	am. No. 118, 1993; No. 181, 1994; No. 171, 1995
	rep. No. 101, 2006
ss. 160ARL, 160ARM	ad. No. 58, 1987
	rep. No. 101, 2006
s. 160ARN	ad. No. 58, 1987
	am. No. 118, 1993; No. 181, 1994; No. 171, 1995
	rep. No. 101, 2006
s. 160ARQ	ad. No. 58, 1987
	rep. No. 101, 2006
s. 160ARR	ad. No. 58, 1987
	am. No. 181, 1994
	rep. No. 101, 2006
s. 160ARS	ad. No. 58, 1987
	rep. No. 101, 2006
Div. 9 of Part IIIAA	ad. No. 58, 1987
	rs. No. 216, 1991
	rep. No. 101, 2006
s. 160ART	ad. No. 58, 1987
	rs. No. 216, 1991
	rep. No. 101, 2006
s. 160ARU	ad. No. 58, 1987
	am. No. 11, 1999
	rep. No. 101, 2006
s. 160ARUA	ad. No. 181, 1994
	am. No. 11, 1999
	rep. No. 101, 2006
s. 160ARV	ad. No. 58, 1987
	am. No. 11, 1999
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 160ARW	ad. No. 58, 1987 am. No. 101, 1992; No. 181, 1994; No. 11, 1999 rep. No. 101, 2006
s. 160ARWA	ad. No. 91, 2000 rep. No. 101, 2006
s. 160ARXA	ad. No. 101, 1992 am. No. 118, 1993; No. 181, 1994; Nos. 169 and 171, 1995; No. 174, 1997; No. 79, 2000 rep. No. 101, 2006
s. 160ARXB.....	ad. No. 101, 1992 am. No. 41, 1998 rep. No. 101, 2006
s. 160ARXC.....	ad. No. 101, 1992 am. No. 181, 1994; No. 41, 1998 rep. No. 101, 2006
s. 160ARX	ad. No. 58, 1987 am. No. 118, 1993; No. 56, 1994; No. 171, 1995; No. 89, 2000 rep. No. 101, 2006
ss. 160ARYA, 160ARYB	ad. No. 181, 1994 rep. No. 101, 2006
s. 160ARYC.....	ad. No. 171, 1995 am. No. 89, 2000; No. 73, 2001 rep. No. 101, 2006
s. 160ARY	ad. No. 58, 1987 am. No. 100, 1991; No. 79, 2000 rep. No. 101, 2006
s. 160ARZ.....	ad. No. 58, 1987 am. No. 118, 1993; No. 181, 1994; No. 171, 1995; No. 79, 2000 rep. No. 101, 2006
ss. 160ARZA–160ARZC	ad. No. 101, 1992 am. No. 181, 1994

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 160ARZD.....	ad. No. 101, 1992
	am. No. 118, 1993; No. 181, 1994; No. 171, 1995; No. 79, 2000
	rep. No. 101, 2006
ss. 160ARZE–160ARZG.....	ad. No. 101, 1992
	am. No. 181, 1994
	rep. No. 101, 2006
s. 160ARZH.....	ad. No. 101, 1992
	rep. No. 101, 2006
ss. 160ARZI–160ARZL.....	ad. No. 101, 1992
	am. No. 181, 1994
	rep. No. 101, 2006
ss. 160ASA, 160ASB.....	ad. No. 58, 1987
	rep. No. 101, 2006
s. 160ASC.....	ad. No. 58, 1987
	am. No. 20, 1990; No. 118, 1993; No. 171, 1995; No. 93, 1999; No. 79, 2000
	rep. No. 101, 2006
ss. 160ASD, 160ASE.....	ad. No. 58, 1987
	rep. No. 101, 2006
Div. 12A of Part IIIAA.....	ad. No. 79, 2000
	rep. No. 101, 2006
ss. 160ASEB–160ASEO.....	ad. No. 79, 2000
	rep. No. 101, 2006
s. 160ASEP.....	ad. No. 79, 2000
	am. No. 89, 2000
	rep. No. 101, 2006
Div. 13 of Part IIIAA.....	ad. No. 171, 1995
	rep. No. 101, 2006
s. 160ASEA.....	ad. No. 79, 2000
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
ss. 160ASF–160ASJ	ad. No. 171, 1995 rep. No. 101, 2006
ss. 160ASK, 160ASL	ad. No. 171, 1995 am. No. 79, 2000 rep. No. 101, 2006
ss. 160ASM, 160ASN	ad. No. 171, 1995 rep. No. 101, 2006
Div. 14 of Part IIIAA	ad. No. 79, 2000 rep. No. 101, 2006
s. 160ATA	ad. No. 79, 2000 am. No. 89, 2000; No. 57, 2002 rep. No. 101, 2006
s. 160ATB	ad. No. 79, 2000 rep. No. 101, 2006
s. 160ATC	ad. No. 89, 2000 rep. No. 101, 2006
s. 160ATD	ad. No. 79, 2000 am. No. 89, 2000; Nos. 48 and 57, 2002 rep. No. 101, 2006
s. 160ATDA	ad. No. 89, 2000 am. No. 57, 2002 rep. No. 101, 2006
ss. 160ATF–160ATH	ad. No. 79, 2000 am. No. 89, 2000 rep. No. 101, 2006
Div. 15 of Part IIIAA	ad. No. 57, 2002 rep. No. 101, 2006
ss. 160AUA–160AUG	ad. No. 57, 2002 rep. No. 101, 2006
Heading to Part IIIA	am. No. 48, 1950 rep. No. 101, 2006

Income Tax Assessment Act 1936

295

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Part IIIA.....	ad. No. 52, 1986 rep. No. 101, 2006
Heading to Div. 1 of Part IIIA	am. No. 224, 1992 rep. No. 101, 2006
Subdiv. A of Div. 1	ad. No. 224, 1992 rep. No. 101, 2006
of Part IIIA	
s. 160AX.....	ad. No. 224, 1992 rep. No. 101, 2006
s. 160AY.....	ad. No. 224, 1992 am. No. 16, 1999 rep. No. 101, 2006
s. 160AZ	ad. No. 224, 1992 rep. No. 101, 2006
s. 160AZA	ad. No. 224, 1992 am. Nos. 169 and 171, 1995; No. 147, 1997; No. 16, 1999 rep. No. 101, 2006
Heading to Subdiv. B.....	ad. No. 224, 1992
of Div. 1 of Part IIIA	rep. No. 101, 2006
s. 160A.....	ad. No. 52, 1986 am. No. 48, 1991; Nos. 80 and 191, 1992; No. 18, 1993 rep. No. 101, 2006
s. 160B.....	ad. No. 52, 1986 am. No. 171, 1995 rep. No. 101, 2006
s. 160C.....	ad. No. 52, 1986 am. No. 48, 1991 rep. No. 101, 2006
s. 160D.....	ad. No. 52, 1986 am. No. 39, 1997 rep. No. 101, 2006
s. 160E.....	ad. No. 52, 1986

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 48, 1991
	rep. No. 101, 2006
ss. 160F, 160G	ad. No. 52, 1986
	rep. No. 101, 2006
s. 160H.....	ad. No. 52, 1986
	am. No. 48, 1991
	rep. No. 101, 2006
s. 160J.....	ad. No. 52, 1986
	am. No. 80, 1992
	rep. No. 101, 2006
s. 160JA	ad. No. 147, 1997
	rep. No. 101, 2006
s. 160K.....	ad. No. 52, 1986
	am. No. 138, 1987; Nos. 78 and 153, 1988; Nos. 11 and 105, 1989; No. 135, 1990; No. 56, 1994; No. 169, 1995; Nos. 121 and 150, 1997
	rep. No. 101, 2006
s. 160L.....	ad. No. 52, 1986
	am. No. 35, 1990; No. 48, 1991; Nos. 80 and 191, 1992; Nos. 82 and 138, 1994; Nos. 39 and 121, 1997
	rep. No. 101, 2006
s. 160M.....	ad. No. 52, 1986
	am. No. 154, 1986; No. 108, 1987; No. 35, 1990; Nos. 5 and 48, 1991; Nos. 101 and 191, 1992; No. 82, 1994; Nos. 120 and 170, 1995
	rep. No. 101, 2006
s. 160MA	ad. No. 191, 1992
	am. No. 120, 1995
	rep. No. 101, 2006
s. 160N.....	ad. No. 52, 1986
	rep. No. 101, 2006
s. 160P	ad. No. 52, 1986
	am. No. 11, 1989

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 160Q.....	ad. No. 52, 1986
	am. No. 11, 1989; No. 35, 1992
	rep. No. 101, 2006
ss. 160R, 160S	ad. No. 52, 1986
	rep. No. 101, 2006
s. 160T	ad. No. 52, 1986
	am. No. 11, 1989; No. 48, 1991; No. 191, 1992; No. 120, 1995; No. 63, 1998
	rep. No. 101, 2006
s. 160U.....	ad. No. 52, 1986
	am. No. 191, 1992; No. 82, 1994; No. 120, 1995
	rep. No. 101, 2006
s. 160V.....	ad. No. 52, 1986
	am. No. 35, 1990; No. 82, 1994
	rep. No. 101, 2006
s. 160W.....	ad. No. 52, 1986
	rep. No. 101, 2006
s. 160WA.....	ad. No. 216, 1991
	rep. No. 101, 2006
s. 160X.....	ad. No. 52, 1986
	am. No. 147, 1997
	rep. No. 101, 2006
s. 160Y.....	ad. No. 52, 1986
	am. No. 105, 1989; No. 80, 1992
	rep. No. 101, 2006
s. 160Z.....	ad. No. 52, 1986
	am. No. 154, 1986; No. 108, 1987; Nos. 5 and 48, 1991; No. 80, 1992; Nos. 17 and 18, 1993; No. 171, 1995; No. 76, 1996; Nos. 39, 1997 (as rep. by No. 147, 1997), 122 and 147, 1997
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 160ZA	ad. No. 52, 1986 am. No. 35, 1990; No. 48, 1991; No. 17, 1993; Nos. 82 and 181, 1994; Nos. 170 and 171, 1995; No. 63, 1998; No. 93, 1999 rep. No. 101, 2006
s. 160ZAA	ad. No. 82, 1994 rep. No. 101, 2006
s. 160ZB	ad. No. 52, 1986 am. No. 61, 1987; No. 107, 1989; No. 35, 1990; Nos. 191 and 224, 1992; No. 121, 1997 rep. No. 101, 2006
s. 160ZC	ad. No. 52, 1986 am. No. 57, 1990; No. 98, 1992; No. 170, 1995; No. 76, 1996; No. 39, 1997 (as am. by No. 95, 1997); Nos. 95 and 147, 1997; No. 46, 1998; No. 93, 1999 rep. No. 101, 2006
Note to s. 160ZC(4)	ad. No. 122, 1997 (as rep. by No. 95, 1997) rep. No. 101, 2006
ss. 160ZCA–160ZCF	ad. No. 58, 2000 rep. No. 101, 2006
s. 160ZD	ad. No. 52, 1986 am. No. 97, 1989; No. 35, 1990; No. 48, 1991; No. 80, 1992; No. 17, 1993 rep. No. 101, 2006
s. 160ZE	ad. No. 52, 1986 am. No. 171, 1995 rep. No. 101, 2006
s. 160ZF	ad. No. 52, 1986 rep. No. 101, 2006
s. 160ZFA	ad. No. 5, 1991 rep. No. 101, 2006
s. 160ZFB	ad. No. 48, 1991 am. No. 155, 1997

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 160ZG	ad. No. 52, 1986
	am. No. 171, 1995
	rep. No. 101, 2006
s. 160ZH	ad. No. 52, 1986
	am. Nos. 20 and 35, 1990; No. 216, 1991; No. 191, 1992; No. 120, 1995; No. 76, 1996; No. 121, 1997; No. 16, 1999
	rep. No. 101, 2006
s. 160ZI.....	ad. No. 52, 1986
	rep. No. 101, 2006
s. 160ZJ.....	ad. No. 52, 1986
	am. No. 35, 1990
	rep. No. 101, 2006
ss. 160ZJA, 160ZJB.....	ad. No. 16, 1999
	am. No. 72, 2001
	rep. No. 101, 2006
s. 160ZK	ad. No. 52, 1986
	am. No. 48, 1991; Nos. 56 and 82, 1994; Nos. 39 and 121, 1997; Nos. 16 and 91, 1998; Nos. 54 and 93, 1999
	rep. No. 101, 2006
s. 160ZL.....	ad. No. 52, 1986
	am. No. 154, 1986; No. 35, 1990; No. 82, 1994; No. 170, 1995
	rep. No. 101, 2006
s. 160ZM.....	ad. No. 52, 1986
	am. No. 154, 1986; No. 108, 1987; No. 35, 1990; No. 5, 1991; Nos. 98 and 190, 1992; No. 39, 1997
	rep. No. 101, 2006
s. 160ZN	ad. No. 52, 1986
	am. No. 154, 1986
	rep. No. 101, 2006
Div. 3A of Part IIIA.....	ad. No. 147, 1997

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 160ZNA	ad. No. 147, 1997
	rep. No. 101, 2006
s. 160ZNBA.....	ad. No. 46, 1998
	rep. No. 101, 2006
ss. 160ZNB–160ZNG	ad. No. 147, 1997
	rep. No. 101, 2006
Div. 3B of Part IIIA	ad. No. 147, 1997
	rep. No. 101, 2006
ss. 160ZNH–160ZNR	ad. No. 147, 1997
	rep. No. 101, 2006
s. 160Z NRA.....	ad. No. 147, 2005
	rep. No. 101, 2006
Div. 3C of Part IIIA	ad. No. 147, 1997
	rep. No. 101, 2006
s. 160ZNS	ad. No. 147, 1997
	rep. No. 101, 2006
Div. 3CA of Part IIIA	ad. No. 147, 1997
	rep. No. 101, 2006
ss. 160ZNSA–160ZNSE	ad. No. 147, 1997
	rep. No. 101, 2006
Div. 3CB of Part IIIA.....	ad. No. 147, 1997
	rep. No. 101, 2006
ss. 160ZNSF–160ZNSJ.....	ad. No. 147, 1997
	rep. No. 101, 2006
s. 160ZNSK	ad. No. 147, 1997
	am. No. 147, 2005
	rep. No. 101, 2006
Div. 3CC of Part IIIA.....	ad. No. 147, 1997
	rep. No. 101, 2006
ss. 160ZNSL–160ZNSS.....	ad. No. 147, 1997

Income Tax Assessment Act 1936

301

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
Div. 3CD of Part IIIA	ad. No. 147, 1997
	rep. No. 101, 2006
ss. 160ZNST–160ZNSV	ad. No. 147, 1997
	rep. No. 101, 2006
Div. 3D of Part IIIA	ad. No. 147, 1997
	rep. No. 101, 2006
s. 160ZNTA	ad. No. 46, 1998
	rep. No. 101, 2006
ss. 160ZNT–160ZNX	ad. No. 147, 1997
	rep. No. 101, 2006
s. 160ZO	ad. No. 52, 1986
	am. No. 46, 1998
	rep. No. 101, 2006
s. 160ZP	ad. No. 52, 1986
	am. No. 138, 1987; No. 11, 1988; No. 35, 1990; Nos. 80, 98 and 101, 1992; No. 17, 1993; No. 82, 1994; No. 39, 1997 (as rep. by No. 147, 1997); No. 95, 1997 (as am. by No. 147, 1997; No. 41, 1998); No. 147, 1997; No. 46, 1998; No. 169, 1999
	rep. No. 101, 2006
s. 160ZPAA	ad. No. 94, 1999
	rep. No. 101, 2006
s. 160ZPA	ad. No. 16, 1999
	rep. No. 101, 2006
s. 160ZQ	ad. No. 52, 1986
	am. No. 76, 1996
	rep. No. 101, 2006
ss. 160ZR, 160ZS	ad. No. 52, 1986
	rep. No. 101, 2006
s. 160ZSA	ad. No. 167, 1989
	am. Nos. 80 and 101, 1992; No. 121, 1997

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 160ZT.....	ad. No. 52, 1986
	am. No. 80, 1992
	rep. No. 101, 2006
s. 160ZU	ad. No. 52, 1986
	rep. No. 101, 2006
s. 160ZV	ad. No. 52, 1986
	am. No. 80, 1992
	rep. No. 101, 2006
s. 160ZW	ad. No. 52, 1986
	am. No. 11, 1989
	rep. No. 101, 2006
Div. 5A of Part IIIA.....	ad. No. 11, 1989
	rep. No. 101, 2006
s. 160ZWA.....	ad. No. 11, 1989
	rep. No. 101, 2006
Div. 5B of Part IIIA	ad. No. 17, 1993
	rep. No. 101, 2006
ss. 160ZWB–160ZWD	ad. No. 17, 1993
	am. No. 121, 1997
	rep. No. 101, 2006
ss. 160ZX, 160ZY.....	ad. No. 52, 1986
	rep. No. 101, 2006
ss. 160ZYA, 160ZYB	ad. No. 52, 1986
	rep. No. 101, 2006
s. 160ZYC.....	ad. No. 52, 1986
	rep. No. 101, 2006
s. 160ZYD	ad. No. 52, 1986
	rs. No. 108, 1987
	rep. No. 101, 2006
s. 160ZYE.....	ad. No. 52, 1986

Income Tax Assessment Act 1936

303

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 108, 1987
	rep. No. 101, 2006
s. 160ZYEA	ad. No. 108, 1987
	rep. No. 101, 2006
Div. 7A of Part IIIA	ad. No. 105, 1989
	rep. No. 101, 2006
s. 160ZYEB	ad. No. 105, 1989
	rep. No. 101, 2006
s. 160ZYF	ad. No. 52, 1986
	am. No. 108, 1987
	rep. No. 101, 2006
s. 160ZYG	ad. No. 52, 1986
	rs. No. 108, 1987
	rep. No. 101, 2006
s. 160ZYH	ad. No. 52, 1986
	am. No. 108, 1987
	rep. No. 101, 2006
s. 160ZYHA	ad. No. 108, 1987
	rep. No. 101, 2006
Div. 8A of Part IIIA	ad. No. 108, 1987
	rep. No. 101, 2006
ss. 160ZYHB, 160ZYHC	ad. No. 108, 1987
	rep. No. 101, 2006
Heading to Div. 9 of Part IIIA	am. No. 169, 1995
	rep. No. 101, 2006
s. 160ZYHD	ad. No. 153, 1988
	rep. No. 101, 2006
ss. 160ZYYI, 160ZYYJ	ad. No. 52, 1986
	am. No. 153, 1988
	rep. No. 101, 2006
s. 160ZYJA	ad. No. 80, 1992

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
Div. 9A of Part IIIA	ad. No. 169, 1995
	rep. No. 101, 2006
ss. 160ZYJB–160ZYJE	ad. No. 169, 1995
	rep. No. 101, 2006
s. 160ZYK	ad. No. 52, 1986
	am. No. 35, 1990; No. 82, 1994
	rep. No. 101, 2006
ss. 160ZYL–160ZYN	ad. No. 52, 1986
	rep. No. 101, 2006
s. 160ZYO	ad. No. 52, 1986
	am. No. 109, 1986
	rep. No. 101, 2006
ss. 160ZYP, 160ZYQ	ad. No. 52, 1986
	rep. No. 101, 2006
Div. 10A of Part IIIA	ad. No. 11, 1989
	rep. No. 101, 2006
ss. 160ZYQA–160ZYQF	ad. No. 11, 1989
	rep. No. 101, 2006
s. 160ZYR	ad. No. 52, 1986
	am. No. 35, 1990; No. 82, 1994
	rep. No. 101, 2006
ss. 160ZYS–160ZYX	ad. No. 52, 1986
	rep. No. 101, 2006
Div. 11A of Part IIIA	ad. No. 11, 1989
	rep. No. 101, 2006
ss. 160ZYXA–160ZYXF	ad. No. 11, 1989
	rep. No. 101, 2006
Heading to Div. 12	am. No. 11, 1989
of Part IIIA	rep. No. 101, 2006
s. 160ZYY	ad. No. 52, 1986

Income Tax Assessment Act 1936

305

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 160ZYA.....	ad. No. 35, 1990
	rep. No. 101, 2006
s. 160ZYZ.....	ad. No. 52, 1986
	am. No. 80, 1992
	rep. No. 101, 2006
s. 160ZZ.....	ad. No. 52, 1986
	rep. No. 101, 2006
ss. 160ZZA, 160ZZB.....	ad. No. 52, 1986
	rep. No. 101, 2006
Div. 12A of Part IIIA.....	ad. No. 11, 1989
	rep. No. 101, 2006
s. 160ZZBA.....	ad. No. 11, 1989
	rep. No. 101, 2006
s. 160ZZBAA.....	ad. No. 35, 1990
	rep. No. 101, 2006
s. 160ZZBB.....	ad. No. 11, 1989
	am. No. 80, 1992
	rep. No. 101, 2006
ss. 160ZZBC, 160ZZBD.....	ad. No. 11, 1989
	rep. No. 101, 2006
Div. 12B of Part IIIA.....	ad. No. 35, 1990
	rep. No. 101, 2006
ss. 160ZZBE, 160ZZBF.....	ad. No. 35, 1990
	rep. No. 101, 2006
s. 160ZZC.....	ad. No. 52, 1986
	am. No. 154, 1986; No. 11, 1989; No. 35, 1990; No. 122, 1997
	rep. No. 101, 2006
s. 160ZZD.....	ad. No. 52, 1986
	rep. No. 101, 2006
s. 160ZZE.....	ad. No. 52, 1986

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 39, 1997
	rep. No. 101, 2006
s. 160ZZF	ad. No. 52, 1986
	am. No. 11, 1989
	rep. No. 101, 2006
ss. 160ZZG, 160ZZH.....	ad. No. 52, 1986
	rep. No. 101, 2006
s. 160ZZI	ad. No. 52, 1986
	am. No. 118, 1993
	rep. No. 101, 2006
s. 160ZZJ	ad. No. 52, 1986
	am. No. 105, 1989
	rep. No. 101, 2006
s. 160ZZJA	ad. No. 62, 1997
	rep. No. 101, 2006
s. 160ZZK.....	ad. No. 52, 1986
	am. No. 154, 1986; No. 11, 1989; No. 135, 1990; No. 80, 1992
	rep. No. 101, 2006
s. 160ZZL	ad. No. 52, 1986
	am. No. 11, 1989; No. 80, 1992
	rep. No. 101, 2006
s. 160ZZM	ad. No. 52, 1986
	am. No. 80, 1992
	rep. No. 101, 2006
s. 160ZZMA	ad. No. 11, 1989
	am. Nos. 5 and 48, 1991; No. 80, 1992
	rep. No. 101, 2006
s. 160ZZN.....	ad. No. 52, 1986
	am. No. 11, 1988; No. 11, 1989; No. 35, 1990; No. 48, 1991; No. 80, 1992
	rep. No. 101, 2006

Income Tax Assessment Act 1936

307

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 160ZZNA.....	ad. No. 48, 1991 am. Nos. 35 and 80, 1992 rep. No. 101, 2006
s. 160ZZO.....	ad. No. 52, 1986 am. No. 138, 1987; No. 11, 1988; No. 11, 1989; No. 35, 1990; Nos. 5 and 48, 1991; No. 80, 1992; No. 17, 1993; No. 82, 1994; No. 171, 1995; No. 76, 1996; No. 95, 1997 rep. No. 101, 2006
s. 160ZZOA.....	ad. No. 17, 1993 am. No. 82, 1994 rep. No. 101, 2006
ss. 160ZZOB, 160ZZOC.....	ad. No. 147, 1997 rep. No. 101, 2006
s. 160ZZP.....	ad. No. 52, 1986 am. No. 80, 1992 rep. No. 101, 2006
ss. 160ZZPAA–160ZZPAC.....	ad. No. 11, 1989 rep. No. 101, 2006
ss. 160ZZPA, 160ZZPB.....	ad. No. 11, 1988 am. No. 63, 1998 rep. No. 101, 2006
ss. 160ZZPC–160ZZPF.....	ad. No. 11, 1989 rep. No. 101, 2006
s. 160ZZPG.....	ad. No. 35, 1990 rep. No. 101, 2006
s. 160ZZPH.....	ad. No. 35, 1990 am. No. 103, 1999 rep. No. 101, 2006
s. 160ZZPI.....	ad. No. 169, 1995 rep. No. 101, 2006
s. 160ZZPIA.....	ad. No. 169, 1995

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 121, 1999
	rep. No. 101, 2006
s. 160ZZPJ	ad. No. 171, 1995
	rep. No. 101, 2006
Heading to Div. 17A	rs. No. 16, 1998
of Part IIIA	rep. No. 101, 2006
Div. 17A of Part IIIA	ad. No. 122, 1997
	rep. No. 101, 2006
s. 160ZZPK	ad. No. 122, 1997
	am. No. 16, 1998
	rep. No. 101, 2006
s. 160ZZPL	ad. No. 122, 1997
	am. No. 16, 1998
	rep. No. 101, 2006
s. 160ZZPM	ad. No. 122, 1997
	rep. No. 101, 2006
s. 160ZZPN	ad. No. 122, 1997
	am. Nos. 16 and 41, 1998
	rep. No. 101, 2006
s. 160ZZPNA	ad. No. 16, 1998
	rep. No. 101, 2006
Heading to Subdiv. B	rs. No. 16, 1998
of Div. 17A of Part IIIA	rep. No. 101, 2006
s. 160ZZPO	ad. No. 122, 1997
	rs. No. 16, 1998
	am. No. 16, 1998
	rep. No. 101, 2006
s. 160ZZPP	ad. No. 122, 1997
	am. No. 16, 1998
	rep. No. 101, 2006
s. 160ZZPQ	ad. No. 122, 1997

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 16, 1998
	rep. No. 101, 2006
s. 160ZZPQA.....	ad. No. 147, 1997
	rep. No. 101, 2006
ss. 160ZZPR–160ZZPX.....	ad. No. 122, 1997
	am. No. 16, 1998
	rep. No. 101, 2006
s. 160ZZPXA.....	ad. No. 16, 1998
	am. No. 16, 1998
	rep. No. 101, 2006
ss. 160ZZPY, 160ZZPZ.....	ad. No. 122, 1997
	am. No. 16, 1998
	rep. No. 101, 2006
Div. 17B of Part IIIA	ad. No. 147, 1997
	rep. No. 101, 2006
ss. 160ZZPZA–160ZZPZC	ad. No. 147, 1997
	rep. No. 101, 2006
s. 160ZZPZD	ad. No. 147, 1997
	am. No. 16, 1998
	rep. No. 101, 2006
ss. 160ZZPZE–160ZZPZG	ad. No. 147, 1997
	rep. No. 101, 2006
ss. 160ZZPZH, 160ZZPZI	ad. No. 147, 1997
	am. No. 16, 1998
	rep. No. 101, 2006
ss. 160ZZPJ–160ZZPZQ	ad. No. 147, 1997
	rep. No. 101, 2006
s. 160ZZQ.....	ad. No. 52, 1986
	am. No. 154, 1986; Nos. 11 and 107, 1989; Nos. 35 and 135, 1990; Nos. 80 and 101, 1992; No. 17, 1993; No. 147, 1997
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 160ZZR	ad. No. 52, 1986 am. No. 80, 1992; No. 122, 1997 rep. No. 101, 2006
s. 160ZZRAA	ad. No. 80, 1992 rep. No. 101, 2006
Div. 19A of Part IIIA	ad. No. 48, 1991 rep. No. 101, 2006
Subdiv. A of Div. 19A of Part IIIA	ad. No. 171, 1995 rep. No. 101, 2006
s. 160ZZRAAA.....	ad. No. 171, 1995 rep. No. 101, 2006
s. 160ZZRA	ad. No. 48, 1991 am. No. 80, 1992; No. 82, 1994; No. 171, 1995; No. 121, 1997 rep. No. 101, 2006
s. 160ZZRB	ad. No. 48, 1991 am. No. 82, 1994 rep. No. 101, 2006
ss. 160ZZRBA, 160ZZRBB.....	ad. No. 171, 1995 rep. No. 101, 2006
s. 160ZZRC	ad. No. 48, 1991 rep. No. 101, 2006
Heading to Subdiv. B of Div. 19A of Part IIIA	ad. No. 171, 1995 rep. No. 101, 2006
s. 160ZZRD	ad. No. 48, 1991 am. No. 48, 1991; No. 82, 1994; No. 171, 1995 rep. No. 101, 2006
ss. 160ZZRDA–160ZZRDD	ad. No. 171, 1995 rep. No. 101, 2006
Subdiv. C of Div. 19A of Part IIIA	ad. No. 171, 1995 rep. No. 101, 2006
ss. 160ZZRDE–160ZZRDI.....	ad. No. 171, 1995

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
Subdiv. D of Div. 19A of of Part IIIA	ad. No. 171, 1995 rep. No. 101, 2006
ss. 160ZZRDJ–160ZZRDN	ad. No. 171, 1995 rep. No. 101, 2006
Heading to Subdiv. E of Div. 19A of Part IIIA	ad. No. 171, 1995 rep. No. 101, 2006
s. 160ZZRE	ad. No. 48, 1991 am. No. 48, 1991; No. 80, 1992; No. 171, 1995 rep. No. 101, 2006
s. 160ZZRF	ad. No. 48, 1991 am. No. 48, 1991; No. 171, 1995 rep. No. 101, 2006
s. 160ZZRFA	ad. No. 48, 1991 rep. No. 101, 2006
Heading to Subdiv. F of Div. 19A of Part IIIA	ad. No. 171, 1995 rep. No. 101, 2006
s. 160ZZRG	ad. No. 48, 1991 rep. No. 101, 2006
s. 160ZZRH	ad. No. 48, 1991 am. No. 48, 1991; No. 80, 1992; No. 171, 1995 rep. No. 101, 2006
Div. 19B of Part IIIA	ad. No. 82, 1994 rep. No. 101, 2006
ss. 160ZZRI–160ZZRL	ad. No. 82, 1994 rep. No. 101, 2006
s. 160ZZRM	ad. No. 82, 1994 am. No. 31, 1996 rep. No. 101, 2006
ss. 160ZZRN–160ZZRQ	ad. No. 82, 1994 rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
Heading to Div. 20..... of Part IIIA	rs. No. 122, 1997 rep. No. 101, 2006
Subdiv. A of Div. 20..... of Part IIIA	ad. No. 122, 1997 rep. No. 101, 2006
s. 160ZZRR	ad. No. 122, 1997 rep. No. 101, 2006
ss. 160ZZRRA, 160ZZRRB.....	ad. No. 122, 1997 rep. No. 101, 2006
ss. 160ZZRS–160ZZRU	ad. No. 122, 1997 rep. No. 101, 2006
Heading to Subdiv. B..... of Div. 20 of Part IIIA	ad. No. 122, 1997 rep. No. 101, 2006
Heading to s. 160ZZS	rs. No. 122, 1997 rep. No. 101, 2006
s. 160ZZS	ad. No. 52, 1986 am. No. 80, 1992; No. 122, 1997 rep. No. 101, 2006
Subdiv. C of Div. 20..... of Part IIIA	ad. No. 122, 1997 rep. No. 101, 2006
ss. 160ZZSA–160ZZSD	ad. No. 122, 1997 rep. No. 101, 2006
Subdiv. D of Div. 20..... of Part IIIA	ad. No. 122, 1997 rep. No. 101, 2006
ss. 160ZZSE–160ZZSI	ad. No. 122, 1997 rep. No. 101, 2006
Subdiv. E of Div. 20..... of Part IIIA	ad. No. 122, 1997 rep. No. 101, 2006
s. 160ZZSJ	ad. No. 122, 1997 rep. No. 101, 2006
ss. 160ZZSK–160ZZSP	ad. No. 122, 1997 rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdiv. F of Div. 20..... of Part IIIA	ad. No. 122, 1997 rep. No. 101, 2006
ss. 160ZZSR, 160ZZSS	ad. No. 122, 1997 rep. No. 101, 2006
Subdiv. G of Div. 20..... of Part IIIA	ad. No. 122, 1997 rep. No. 101, 2006
s. 160ZZST	ad. No. 122, 1997 rep. No. 101, 2006
Heading to Div. 20A..... of Part IIIA	ad. No. 122, 1997 rep. No. 101, 2006
s. 160ZZT	ad. No. 52, 1986 am. No. 154, 1986; No. 35, 1990; No. 48, 1991; Nos. 82 and 138, 1994 rep. No. 101, 2006
s 160ZZU.....	ad No 52, 1986 am No 48, 1991; No 80, 1992; No 17, 1993; No 82, 1994; No 169, 1995; No 47, 1998 rep No 101, 2006
Part IIIB	
Part IIIB	ad No 138, 1994
Division 1	
Division 1	ad No. 138, 1994
s 160ZZVA.....	ad No 138, 1994 am No 64, 2005
s 160ZZVB.....	ad No 138, 1994 am No 21, 2015; No 84, 2018
s 160ZZV	ad No 138, 1994 am No 95, 1997; No 48, 1998; No 15, 2009
s 160ZZW.....	ad No 138, 1994 am No 162, 2001; No 15, 2009; No 101, 2013
Division 2	
Division 2	ad. No. 138, 1994
s. 160ZZX.....	ad. No. 138, 1994

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 15, 2009
s. 160ZZY	ad. No. 138, 1994
	rep. No. 143, 2007
s. 160ZZZ	ad. No. 138, 1994
s. 160ZZZA	ad. No. 138, 1994
	am. No. 95, 1997
s. 160ZZZB	ad. No. 138, 1994
	am. No. 39, 1997
	rep. No. 162, 2001
s. 160ZZZC	ad. No. 138, 1994
	am. No. 64, 2020
s. 160ZZZD	ad. No. 138, 1994
	rep. No. 162, 2001
s. 160ZZZE	ad. No. 138, 1994
s. 160ZZZF	ad. No. 138, 1994
s. 160ZZZG	ad. No. 138, 1994
	am. No. 39, 1997
s. 160ZZZH	ad. No. 138, 1994
	rs. No. 46, 1998
s. 160ZZZI	ad. No. 138, 1994
Division 3	
Division 3	ad. No. 138, 1994
s. 160ZZZJ	ad. No. 138, 1994
	am. No. 179, 1999; No. 162, 2001; No. 101, 2006
Division 4	
Division 4	ad. No. 64, 2005
s. 160ZZZK	ad. No. 64, 2005
Division 5	
Division 5	ad. No. 84, 2018
s. 160ZZZL	ad. No. 84, 2018
s. 160ZZZN	ad. No. 84, 2018

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s 160ZZP	ad No 84, 2018
s 160ZZR	ad No 84, 2018
Part IV	
s. 161	am. No. 85, 1959; No. 85, 1967; No. 87, 1978; No. 52, 1986; No. 73, 1989; No. 20, 1990; No. 174, 1997; No. 121, 1999; Nos. 24 and 91, 2000; No. 154, 2007; <u>No 64, 2020</u>
s. 161A	ad. No. 174, 1997
	am. No. 91, 2000
s. 161AA	ad. No. 179, 1999
	am. No. 161, 2005; No. 9, 2007; No. 88, 2009; No 88, 2013
s. 161G	ad. No. 174, 1997
s. 162	am. No. 52, 1986; No. 17, 1999
	rs. No. 91, 2000
s. 163	am. No. 87, 1978; No. 73, 1989; No. 91, 2000; No. 41, 2011
s 163A	ad No 169, 1995
	am No 11, 1999; No 179, 1999; No 91, 2000; No 67, 2003; No 101, 2006
	rep No 8, 2019
s 163AA	ad No 11, 1999
	am No 101, 2006
	rep No 8, 2019
s 163B	ad No 169, 1995
	am No 45, 1998; No 85, 1998; No 11, 1999; No 178, 1999; No 179, 1999; No 91, 2000; No 106, 2000; No 67, 2003; No 150, 2003; No 79, 2010
	rep No 8, 2019
s 164	am No 41, 2011
	rep No 2, 2015
s. 166	am. No. 161, 2005; No. 41, 2011
	rs No 88, 2013
s. 166A	ad. No. 20, 1990

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 100, 1991; No. 18, 1993; No. 56, 1994; No. 120, 1995; No. 174, 1997; No. 179, 1999; No. 161, 2005; No. 101, 2006; No 88, 2013
s. 167	am. No. 108, 1981; No. 41, 2011
s. 168	am. No. 161, 2005; No 88, 2013
s. 169	am. No. 161, 2005
s. 169AA	ad. No. 79, 2010
s. 169A	ad. No. 46, 1986
	am. No. 101, 1992; No. 161, 2005
s. 170	am. No 88, 1936; No 22, 1942; No 50, 1942; No 28, 1944; No 11, 1947; No 45, 1953; No 101, 1956; No 65, 1957; No 55, 1958; No 70, 1959; No 85, 1959; No 27, 1961; No 94, 1961; No 39, 1962; No 69, 1963; No 46, 1964; No 68, 1964; No 110, 1964; No 38, 1967; No 85, 1967; No 60, 1968; No 87, 1968; No 93, 1969; No 87, 1970; No 51, 1973; No 52, 1973; No 216, 1973 (as am by No 20, 1974); No 126, 1974; No 117, 1975; No 50, 1976; No 205, 1976; No 57, 1977; No 57, 1978; No 172, 1978; No 12, 1979; No 146, 1979; No 19, 1980; No 57, 1980; No 58, 1980; No 124, 1980; No 133, 1980; No 159, 1980; No 108, 1981; No 111, 1981; No 29, 1982; No 38, 1982; No 106, 1982; No 123, 1982; No 49, 1983; No 14, 1984; No 47, 1984; No 76, 1984; No 123, 1984; No 123, 1985; No 173, 1985; No 41, 1986; No 46, 1986; No 52, 1986; No 90, 1986 (as am by No 141, 1987); No 112, 1986; No 61, 1987; No 59, 1988; No 153, 1988; No 97, 1989; No 107, 1989; No 167, 1989; No 20, 1990; No 57, 1990; No 101, 1992; No 224, 1992; No 18, 1993; No 82, 1994; No 138, 1994; No 181, 1994; No 22, 1995; No 30, 1995; No 31, 1995 (as am by No 170, 1995); No 171, 1995; No 78, 1996; No 39, 1997 (as am by No 147, 1997); No 121, 1997; No 147, 1997; No 174, 1997; No 17, 1998; No 41, 1998; No 46, 1998; No 85, 1998; No 70, 1999; No 94, 1999; No 179, 1999; No 89, 2000; No 91, 2000; No 77, 2001; No 167, 2001; No 170, 2001; No 32, 2002; No 57, 2002; No 10, 2003; No 65, 2003; No 66, 2003; No 123, 2003; No 133, 2003; No 20, 2004; No 161, 2005; No 58, 2006; No 101, 2006; No 15, 2007; No 32, 2007; No 80, 2007; No 143, 2007; No 164, 2007; No 133, 2009; No 75, 2010; No 79, 2010; No 41, 2011; No 93, 2011; No 58, 2012; No 115, 2012; No 101, 2013; No 68, 2014; No 109, 2014; No 53, 2016; No 27, 2017; No 49, 2019

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	ed C163
s. 170A.....	ad. No. 103, 1965 rep. No. 161, 2005 ad. No. 12, 2012
s. 170AA.....	ad. No. 46, 1986 am. Nos. 20 and 35, 1990; No. 216, 1991; No. 101, 1992; No. 18, 1993; No. 120, 1995; Nos. 11 and 179, 1999; No. 91, 2000; No. 67, 2003 am. No. 101, 2006 rep. No. 101, 2006
s. 170B.....	ad. No. 68, 2014
s. 170BA.....	ad. No. 101, 1992 am. No. 179, 1999; No. 23, 2005 rep. No. 161, 2005
s. 170BB.....	ad. No. 101, 1992 rep. No. 161, 2005
s. 170BCA.....	ad. No. 179, 1999 rep. No. 161, 2005
s. 170BC.....	ad. No. 101, 1992 am. No. 179, 1999 rep. No. 161, 2005
ss. 170BDA–170BDC.....	ad. No. 179, 1999 rep. No. 161, 2005
ss. 170BD–170BI.....	ad. No. 101, 1992 rep. No. 161, 2005
s. 170C.....	ad. No. 103, 1965 am. No. 51, 1973; No. 108, 1981
s. 171.....	am. No. 108, 1981; No. 52, 1986; No. 41, 2011
s. 171A.....	ad. No. 161, 2005
s. 172.....	rs. No. 87, 1978; No. 123, 1984 am. No. 46, 1986; No. 101, 1992; No. 11, 1999; No. 91, 2000; No. 75, 2005; No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s 172A.....	am No 88, 2013
s. 174	am. No. 87, 1978; No. 123, 1984; No. 73, 1989
s. 175A.....	ad. No. 216, 1991 am. No. 161, 2005; No 88, 2013
s 176	am No 216, 1973 (as am by No 20, 1974) rep No 2, 2015
s 177	am No 216, 1973 (as am by No 20, 1974); No 23, 1987; No 216, 1991; No 174, 1997 rep No 2, 2015
Part IVA	
Part IVA.....	ad. No. 110, 1981
s 177A.....	ad No 110, 1981 am No 135, 1990; No 208, 1992; No 46, 1998; No 11, 1999; No 16, 1999; No 173, 2000; No 143, 2007; No 170, 2015; No 54, 2016; No 27, 2017; No 124, 2018
s 177B.....	ad. No. 110, 1981 am No 37, 1990; No 135, 1990; No 208, 1992; No 22, 1995; No 85, 1998; No 25, 2000; No 10, 2003; No 101, 2006; No 79, 2010; No 59, 2019
s 177C.....	ad No 110, 1981 am No 135, 1990; No 208, 1992; No 16, 1998; No 41, 1998; No 46, 1998; No 11, 1999; No 16, 1999; No 169, 1999; No 173, 2000; No 133, 2003; No 101, 2006; No 143, 2007; No 88, 2013; No 101, 2013; No 96, 2014; No 21, 2015; No 54, 2016; <u>No 15, 2018</u> ; No 8, 2019
s. 177CA	ad. No. 95, 1997 rep. No. 101, 2013
s 177CB	ad No 101, 2013 am No 88, 2013; No 96, 2014; No 21, 2015; No 170, 2015; No 54, 2016; No 27, 2017; <u>No 15, 2018</u>
s. 177D.....	ad. No. 110, 1981 am. No. 144, 2008 rs. No. 101, 2013
s 177DA.....	ad No 170, 2015

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am No 124, 2018
s. 177E	ad. No. 110, 1981
	am. No. 163, 2001; No. 41, 2011
s 177EA	ad No 47, 1998
	am No 93, 1999; No 163, 2001
	rs No 16, 2003
	am No 66, 2003; No 58, 2006; No 15, 2007; No 79, 2007; No 101, 2013; No 2, 2015; No 81, 2016
s 177EB	ad No 68, 2002
	am No 16, 2003; No 101, 2013; No 2, 2015; No 81, 2016
s 177F	ad No 110, 1981
	am No 48, 1986; No 135, 1990; No 216, 1991; No 208, 1992; No 95, 1997; No 11, 1999; No 16, 1999; No 143, 2007; No 41, 2011; No 88, 2013; No 101, 2013; No 96, 2014; No 21, 2015; No 54, 2016; No 81, 2016; No 27, 2017; No 15, 2018 (<u>Sch 1 items 38–41</u>)
s. 177G.....	ad. No. 110, 1981
	am. No. 161, 2005
s 177H.....	ad No 11, 1999
	rep No 143, 2007
	ad No 27, 2017
s 177J.....	ad No 27, 2017
s 177K.....	ad No 27, 2017
s 177L.....	ad No 27, 2017
s 177M.....	ad No 27, 2017
s 177N.....	ad No 27, 2017
s 177P.....	ad No 27, 2017
s 177Q.....	ad No 27, 2017
s 177R.....	ad No 27, 2017
Part VA	
Part VA.....	ad. No. 97, 1988
Division 1	
s 202	ad No 97, 1988

Endnote 4—Amendment history

Provision affected	How affected
	am No 60, 1990; No 6, 1991; No 81, 1992; No 92, 1992; No 138, 1992; No 82, 1993; No 116, 1993; No 53, 1995; No 63, 1996; No 76, 1996; No 62, 1997; No 71, 1997; No 191, 1997; No 45, 1998; No 83, 1999 (as am by 172, 1999); No 128, 1999; No 94, 2000; No 106, 2000; No 132, 2000; No 75, 2001; No 73, 2006; No 45, 2008; No 105, 2008; No 105, 2010; No 145, 2010; No 130, 2011; No 141, 2011; No 82, 2014; No 21, 2015; No 70, 2015; No 143, 2015; No 169, 2015; No 10, 2016; No 74, 2016; No 23, 2018; No 90, 2018; No 38, 2020; <u>No 69, 2020</u>
s 202A.....	ad No 97, 1988
	am No 57, 1990; No 227, 1992; No 62, 1997; No 48, 1998; No 44, 1999; No 179, 1999; No 86, 2000; No 55, 2001; No 169, 2001; No 150, 2003; No 101, 2006; No 92, 2008; No 12, 2012; No 70, 2015; No 122, 2015; No 15, 2017; <u>No 64, 2020</u>
s. 202AA.....	ad. No. 179, 1999
s 202AB.....	ad <u>No 64, 2020</u>
Division 2	
s. 202B.....	ad. No. 97, 1988
	am. No. 12, 2012; <u>No 64, 2020</u>
ss. 202BA–202BB.....	ad. No. 97, 1988
s. 202BC.....	ad. No. 97, 1988
	am. No. 179, 1999
s. 202BD.....	ad. No. 97, 1988
	am. No. 227, 1992; No. 179, 1999; No. 101, 2006
ss. 202BE, 202BF.....	ad. No. 97, 1988
Division 3	
Division 3 heading.....	rs. No. 179, 1999
s 202C.....	ad. No. 97, 1988
	rs. No. 179, 1999
	am No 55, 2016
s 202CA.....	ad. No. 97, 1988
	am. No. 179, 1999; <u>No 64, 2020</u>
s 202CB.....	ad No 97, 1988

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am No 163, 1989; No 119, 1990; No 100, 1991; No 216, 1991; No 184, 1994; No 1, 1996; No 29, 1997; No 197, 1997; No 45, 1998; No 179, 1999; No 76, 2000; No 52, 2004; No 88, 2009; No 32, 2011; No 15, 2017; No 17, 2018; No 26, 2018
s 202CC	ad. No. 97, 1988
	rs. No. 179, 1999
s. 202CD	ad. No. 97, 1988
	am. No. 167, 1989; No. 179, 1999; No. 143, 2007
s 202CE	ad No 97, 1988
	am No 163, 1989; No 119, 1990; No 100, 1991; No 216, 1991; No 184, 1994; No 1, 1996; No 29, 1997; No 197, 1997; No 45, 1998; No 179, 1999; No 76, 2000; No 52, 2004; No 88, 2009; No 32, 2011; No 17, 2018; No 26, 2018
s 202CEA.....	ad No 55, 2016
s 202CF.....	ad. No. 179, 1999
	am No 55, 2016
s 202CG.....	ad No 55, 2016
	am No 8, 2019
Division 4	
s. 202D.....	ad. No. 97, 1988
	am. No. 57, 1990; Nos. 100 and 216, 1991; No. 35, 1992; No. 179, 1999; No. 163, 2001; No. 101, 2006
s 202DA.....	ad No 97, 1988
	rep No 2, 2015
s 202DB.....	ad No 97, 1988
	am No 57, 1990; No 2, 2015
s 202DC.....	ad No 97, 1988
	am No 2, 2015
s. 202DD.....	ad. No. 97, 1988
	rs. No. 57, 1990
s. 202DDA.....	ad. No. 100, 1991
	rep. No. 143, 2007

Endnote 4—Amendment history

Provision affected	How affected
s 202DDB	ad No 100, 1991 am No 179, 1999; No 101, 2006; No 2, 2015; No 53, 2015
s 202DE	ad No 97, 1988 am No 57, 1990; No 2, 2015
s. 202DF	ad. No. 97, 1988 am. No. 48, 1991
s. 202DG	ad. No. 97, 1988 am. No. 57, 1990; No. 100, 1991
s. 202DH	ad. No. 76, 1996 am. Nos. 71 and 191, 1997; No. 128, 1999; No. 44, 2000; No. 9, 2007; No. 158, 2012; No 23, 2018
s. 202DHA	ad. No. 9, 2007 am. No. 15, 2007
s. 202DI	ad. No. 62, 1997 am. No. 44, 2000; No. 15, 2007
s. 202DJ	ad. No. 71, 1997 am. No. 191, 1997; No. 44, 2000; Nos. 8 and 15, 2007; No. 158, 2012; No 23, 2018
Division 4A	
Division 4A.....	ad No 85, 1998
s 202DK.....	ad No 85, 1998 rep No 79, 2010
s 202DL	ad No 85, 1998 am No 79, 2010; No 62, 2011
s 202DM	ad No 85, 1998 am No 101, 2006; No 79, 2010
Division 4B	
Division 4B.....	ad No 75, 2010
ss. 202DN–202DP	ad. No. 75, 2010
s. 202DR	ad. No. 75, 2010 am. No. 41, 2011

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Division 5	
s 202EA	ad No 97, 1988 am No 100, 1991; No 216, 1991; No 197, 1997; No 13, 1999; No 179, 1999; No 100, 2004; No 89, 2007; No 26, 2018
s 202EB	ad No 97, 1988 am No 58, 1990; No 100, 1991; No 216, 1991; No 197, 1997; No 13, 1999; No 89, 2007; No 26, 2018
s. 202EC	ad. No. 97, 1988 am. No. 58, 1990; No. 55, 2001; No 4, 2016; No 61, 2016
s. 202EE.....	ad. No. 97, 1988 rs. No. 57, 1990 am. No. 100, 1991; No. 95, 1997; No. 179, 1999; No. 147, 2005; No. 101, 2006; Nos. 79 and 143, 2007; No. 97, 2008; No 4, 2016; No 53, 2016
s. 202EF.....	ad. No. 97, 1988 am. No. 179, 1999; No. 143, 2007 rep No 53, 2015
s. 202EG	ad. No. 97, 1988
s. 202EH	ad. No. 97, 1988 rs. No. 57, 1990 am <u>No 64, 2020</u>
Division 6	
s. 202F	ad. No. 97, 1988 am. No. 85, 1998; No. 150, 2003; No. 114, 2004; No. 75, 2010; No 82, 2014; No 169, 2015; <u>No 64, 2020</u>
s. 202FA	ad. No. 97, 1988
Division 7	
Division 7	rep <u>No 64, 2020</u>
s. 202G.....	ad. No. 97, 1988 rep <u>No 64, 2020</u>
Division 8	
Division 8	ad No 8, 2019

Endnote 4—Amendment history

Provision affected	How affected
s 203	ad No 8, 2019
Part VI	rep. No. 79, 2010
Heading to Div. 1 of Part VI	ad. No. 65, 1940 rep. No. 79, 2010
s. 204	am. No. 17, 1940 rs. No. 65, 1940 am. No. 43, 1954; No. 108, 1981; No. 123, 1984; Nos. 11 and 179, 1999; No. 44, 2000; No. 91, 2000; No. 101, 2004; No. 75, 2005; No. 101, 2006 rep. No. 79, 2010
s. 205	am. No. 65, 1940; No. 123, 1984; No. 179, 1999; No. 44, 2000 rep. No. 101, 2006
s. 206	am. No. 123, 1984; No. 179, 1999; No. 44, 2000 rep. No. 101, 2006
s. 208	am. No. 108, 1981; No. 123, 1984; No. 101, 1992; Nos. 11 and 179, 1999; No. 44, 2000 rep. No. 101, 2006
s. 209	am. No. 123, 1984; No. 101, 1992; Nos. 11 and 179, 1999; No. 44, 2000 rep. No. 101, 2006
s. 213	am. No. 143, 1965; No. 108, 1981; No. 123, 1984; No. 143, 2007 rep. No. 79, 2010
s. 214	am. No. 123, 1984; No. 101, 1992; Nos. 11 and 179, 1999; No. 44, 2000 rep. No. 101, 2006
s. 214A.....	ad. No. 101, 1992 am. No. 181, 1994; No. 71 and 191, 1997; No. 11, 1999; Nos. 73 and 146, 2001; No. 41, 2005 rep. No. 101, 2006
s. 215	am. No. 58, 1941; No. 143, 1965; No. 134, 1980; No. 108, 1981; No. 123, 1984; No. 47, 1985; No. 41, 1986; No. 145, 1987; No. 60, 1990; Nos. 92, 101 and 118, 1992; No. 32, 1993; No. 138, 1994; No. 47, 1998; Nos. 11 and 179, 1999; No. 44, 2000; No. 101, 2006

Income Tax Assessment Act 1936

325

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 216	am. No. 87, 1978; No. 123, 1984; No. 52, 1986; No. 73, 1989; Nos. 11 and 179, 1999; No. 44, 2000; No. 101, 2006
	rep. No. 101, 2006
s. 218	am. No. 88, 1936; No. 143, 1965; No. 87, 1978; No. 108, 1981; No. 123, 1984; No. 46, 1986; No. 20, 1990; Nos. 5 and 216, 1991; No. 101, 1992; Nos. 18 and 32, 1993; No. 138, 1994; No. 47, 1998; Nos. 11, 44 and 179, 1999; No. 44, 2000
	rep. No. 101, 2006
s. 219	am. No. 52, 1986
	rep. No. 79, 2010
s. 220	am. No. 216, 1973 (as am. by No. 20, 1974); No. 87, 1978; No. 108, 1981; No. 123, 1984; Nos. 48 and 52, 1986; Nos. 5 and 216, 1991; No. 101, 1992; Nos. 11 and 179, 1999; No. 44, 2000; No. 101, 2006
	rep. No. 101, 2006
Div. 1AAA of Part VI.....	ad. No. 47, 1998
	rep. No. 101, 2006
Subdiv. A of Div. 1AAA	ad. No. 47, 1998
of Part VI	rep. No. 101, 2006
s. 220AAA	ad. No. 47, 1998
	rep. No. 101, 2006
Subdiv. B of Div. 1AAA.....	ad. No. 47, 1998
of Part VI	rep. No. 101, 2006
ss. 220AAB–220AAD	ad. No. 47, 1998
	rep. No. 101, 2006
s. 220AAE	ad. No. 47, 1998
	am. No. 11, 1999
	rep. No. 101, 2006
s. 220AAF.....	ad. No. 47, 1998
	am. Nos. 11 and 178, 1999
	rep. No. 101, 2006
Note to s. 220AAF	ad. No. 11, 1999

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 178, 1999
s. 220AAG	ad. No. 47, 1998
	rep. No. 101, 2006
s. 220AAGA	ad. No. 11, 1999
	rep. No. 101, 2006
s. 220AAH	ad. No. 47, 1998
	am. No. 179, 1999
	rep. No. 101, 2006
s. 220AAI	ad. No. 47, 1998
	rep. No. 101, 2006
Subdiv. C of Div. 1AAA.....	ad. No. 47, 1998
of Part VI	rep. No. 101, 2006
s. 220AAJ	ad. No. 47, 1998
	am. No. 178, 1999
	rep. No. 101, 2006
ss. 220AAK, 220AAL.....	ad. No. 47, 1998
	rep. No. 101, 2006
s. 220AAM	ad. No. 47, 1998
	am. No. 11, 1999
	rep. No. 101, 2006
Note to s. 220AAM(1)	ad. No. 11, 1999
ss. 220AAN, 220AAO	ad. No. 47, 1998
	rep. No. 101, 2006
s. 220AAOA	ad. No. 11, 1999
	rep. No. 101, 2006
s. 220AAP.....	ad. No. 47, 1998
	am. No. 179, 1999
	rep. No. 101, 2006
Subdiv. D of Div. 1AAA	ad. No. 47, 1998
of Part VI	rep. No. 101, 2006
s. 220AAQ.....	ad. No. 47, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 178, 1999
	rep. No. 101, 2006
s. 220AAR	ad. No. 47, 1998
	am. No. 11, 1999
	rep. No. 101, 2006
ss. 220AAS, 220AAT	ad. No. 47, 1998
	rep. No. 101, 2006
s. 220AATA.....	ad. No. 11, 1999
	rep. No. 101, 2006
s. 220AAU	ad. No. 47, 1998
	am. No. 179, 1999
	rep. No. 101, 2006
Subdiv. E of Div. 1AAA	ad. No. 47, 1998
of Part VI	rep. No. 101, 2006
s. 220AAW	ad. No. 47, 1998
	rs. No. 11 and 178, 1999
	rep. No. 101, 2006
s. 220AAZ	ad. No. 47, 1998
	rep. No. 101, 2006
Subdiv. F of Div. 1AAA	ad. No. 47, 1998
of Part VI	rep. No. 101, 2006
s. 220AAZA.....	ad. No. 47, 1998
	am. Nos. 11 and 179, 1999
	rep. No. 101, 2006
Subdiv. G of Div. 1AAA	ad. No. 47, 1998
of Part VI	rep. No. 101, 2006
ss. 220AAZB–220AAZE	ad. No. 47, 1998
	rep. No. 101, 2006
s. 220AAZF	ad. No. 47, 1998
	am. No. 178, 1999
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 220AAZG.....	ad. No. 47, 1998 rep. No. 101, 2006
Div. 1AA of Part VI.....	ad. No. 138, 1994 rep. No. 101, 2006
Subdiv. A of Div. 1AA of Part VI	ad. No. 138, 1994 rep. No. 101, 2006
s. 220AA	ad. No. 138, 1994 rep. No. 101, 2006
s. 220AB	ad. No. 138, 1994 am. Nos. 41 and 47, 1998 rep. No. 101, 2006
Subdiv. B of Div. 1AA of Part VI	ad. No. 138, 1994 rep. No. 101, 2006
s. 220AC	ad. No. 138, 1994 am. No. 41, 1998 rep. No. 101, 2006
s. 220AD	ad. No. 138, 1994 rep. No. 101, 2006
s. 220ADA	ad. No. 41, 1998 rep. No. 101, 2006
s. 220AE	ad. No. 138, 1994 rep. No. 101, 2006
Subdiv. C of Div. 1AA of Part VI	ad. No. 138, 1994 rep. No. 101, 2006
s. 220AF	ad. No. 138, 1994 am. No. 178, 1999 rep. No. 101, 2006
Subdiv. D of Div. 1AA of Part VI	ad. No. 138, 1994 rep. No. 101, 2006
s. 220AH.....	ad. No. 138, 1994 rep. No. 101, 2006
s. 220AJ.....	ad. No. 138, 1994

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. Nos. 11 and 178, 1999
	rep. No. 101, 2006
Heading to s. 220AK	am. No. 47, 1998
	rep. No. 101, 2006
s. 220AK	ad. No. 138, 1994
	am. No. 47, 1998
	rep. No. 101, 2006
Subdiv. E of Div. 1AA	ad. No. 138, 1994
of Part VI	rep. No. 101, 2006
ss. 220AL–220AO	ad. No. 138, 1994
	rep. No. 101, 2006
Subdiv. F of Div. 1AA	ad. No. 138, 1994
of Part VI	rep. No. 101, 2006
s. 220AP	ad. No. 138, 1994
	am. No. 197, 1997
	rep. No. 101, 2006
Subdiv. G of Div. 1AA	ad. No. 138, 1994
of Part VI	rep. No. 101, 2006
s. 220AQ	ad. No. 138, 1994
	am. No. 178, 1999
	rep. No. 101, 2006
Subdiv. H of Div. 1AA	ad. No. 138, 1994
of Part VI	rep. No. 101, 2006
s. 220AR	ad. No. 138, 1994
	rep. No. 101, 2006
Subdiv. I of Div. 1AA	ad. No. 138, 1994
of Part VI	rep. No. 101, 2006
s. 220AS	ad. No. 138, 1994
	rs. No. 11, 1999
	am. No. 11, 1999
	rep. No. 101, 2006
s. 220AU	ad. No. 138, 1994

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 47, 1998
	rs. No. 11, 1999
	rep. No. 101, 2006
Subdiv. J of Div. 1AA.....	ad. No. 138, 1994
of Part VI	rep. No. 101, 2006
s. 220AX.....	ad. No. 138, 1994
	rep. No. 101, 2006
Subdiv. K of Div. 1AA	ad. No. 138, 1994
of Part VI	rep. No. 101, 2006
s. 220AY	ad. No. 138, 1994
	am. No. 47, 1998; Nos. 11 and 179, 1999
	rep. No. 101, 2006
Subdiv. L of Div. 1AA.....	ad. No. 138, 1994
of Part VI	rep. No. 101, 2006
s. 220AZ	ad. No. 138, 1994
	rep. No. 101, 2006
ss. 220AZA, 220AZB	ad. No. 138, 1994
	rep. No. 101, 2006
s. 220AZC.....	ad. No. 138, 1994
	am. Nos. 11 and 178, 1999
	rep. No. 101, 2006
Subdiv. M of Div. 1AA.....	ad. No. 138, 1994
of Part VI	rep. No. 101, 2006
ss. 220AZD–22OAZH	ad. No. 138, 1994
	rep. No. 101, 2006
Heading to Div. 1A.....	am. No. 20, 1990
of Part VI	rep. No. 101, 2006
Div. 1A of Part VI.....	ad. No. 165, 1973
	rep. No. 101, 2006
s. 221AAA	ad. No. 20, 1990
	rep. No. 101, 2006
s. 221AA.....	ad. No. 165, 1973

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 26, 1974; No. 108, 1981; No. 123, 1984; No. 52, 1986 rep. No. 101, 2006
s. 221AB	ad. No. 154, 1986 rep. No. 101, 2006
s. 221AC	ad. No. 165, 1973 am. No. 26, 1974; No. 80, 1975; No. 50, 1976; No. 57, 1977; No. 109, 1986; No. 108, 1987 rep. No. 101, 2006
s. 221AD	ad. No. 165, 1973 am. No. 26, 1974; No. 108, 1981; No. 52, 1986 rep. No. 101, 2006
s. 221AE	ad. No. 165, 1973 am. No. 26, 1974; No. 108, 1981; No. 14, 1983; No. 123, 1984; No. 51, 1986; No. 58, 1987 rep. No. 101, 2006
s. 221AF	ad. No. 165, 1973 am. No. 26, 1974; No. 80, 1975; No. 57, 1977 rep. No. 101, 2006
s. 221AG	ad. No. 165, 1973 rs. No. 26, 1974 am. No. 108, 1981; No. 123, 1982; No. 14, 1983; No. 123, 1984; Nos. 51 and 52, 1986; Nos. 58 and 108, 1987; No. 22, 1995 rep. No. 101, 2006
s. 221AH	ad. No. 165, 1973 am. No. 26, 1974; No. 108, 1981; No. 123, 1984 rep. No. 101, 2006
s. 221AI	ad. No. 165, 1973 am. No. 26, 1974; No. 108, 1981 rep. No. 101, 2006
s. 221AJ	ad. No. 165, 1973 rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
Div. 1B of Part VI.....	ad. No. 20, 1990 rep. No. 101, 2006
s. 221AK.....	ad. No. 20, 1990 am. No. 101, 1992; No. 62, 1997 rep. No. 101, 2006
s. 221AKA.....	ad. No. 18, 1993 am. No. 178, 1999 rep. No. 101, 2006
s. 221AL.....	ad. No. 20, 1990 am. No. 62, 1997; No. 44, 1999 rep. No. 101, 2006
s. 221AM.....	ad. No. 20, 1990 am. No. 100, 1991 rep. No. 101, 2006
s. 221AN.....	ad. No. 20, 1990 rep. No. 101, 2006
s. 221AO.....	ad. No. 20, 1990 am. No. 58, 1990 rep. No. 101, 2006
s. 221AP.....	ad. No. 20, 1990 am. No. 4, 1991 rep. No. 101, 2006
ss. 221AQ–221AU.....	ad. No. 20, 1990 rep. No. 101, 2006
s. 221AV.....	ad. No. 20, 1990 am. No. 138, 1994; No. 22, 1995 rep. No. 101, 2006
ss. 221AW, 221AX.....	ad. No. 20, 1990 rep. No. 101, 2006
s. 221AY.....	ad. No. 20, 1990 am. No. 191, 1992; No. 138, 1994; No. 22, 1995

Income Tax Assessment Act 1936

333

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 221AZ	ad. No. 20, 1990
	am. No. 4, 1991
	rep. No. 101, 2006
s. 221AZA	ad. No. 20, 1990
	am. No. 216, 1991
	rep. No. 101, 2006
s. 221AZB.....	ad. No. 20, 1990
	am. No. 62, 1997
	rep. No. 101, 2006
ss. 221AZC, 221AZD	ad. No. 20, 1990
	rep. No. 101, 2006
s. 221AZE.....	ad. No. 20, 1990
	am. No. 191, 1992; No. 138, 1994; No. 22, 1995; No. 62, 1997; No. 44, 1999
	rep. No. 101, 2006
s. 221AZF.....	ad. No. 20, 1990
	rep. No. 101, 2006
Div. 1C of Part VI.....	ad. No. 18, 1993
	rep. No. 101, 2006
s. 221AZH	ad. No. 18, 1993
	am. No. 56, 1994; No. 16, 1999
	rep. No. 101, 2006
s. 221AZI.....	ad. No. 18, 1993
	am. No. 46, 1998
	rep. No. 101, 2006
s. 221AZJA.....	ad. No. 178, 1999
	am. No. 179, 1999
	rep. No. 101, 2006
s. 221AZJ.....	ad. No. 18, 1993
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 221AZK	ad. No. 18, 1993 am. No. 56, 1994; No. 120, 1995; No. 41, 1998; Nos. 11, 16 and 178, 1999; No. 44, 2000 rep. No. 101, 2006
s. 221AZKA.....	ad. No. 120, 1995 am. No. 16, 1999 rep. No. 101, 2006
s. 221AZKB.....	ad. No. 178, 1999 rep. No. 101, 2006
s. 221AZKC.....	ad. No. 178, 1999 am. No. 44, 2000; No. 73, 2001 rep. No. 101, 2006
s. 221AZKD.....	ad. No. 179, 1999 am. No. 91, 2000 rep. No. 101, 2006
s. 221AZKEA	ad. No. 44, 2000 rep. No. 101, 2006
s. 221AZKE.....	ad. No. 178, 1999 am. No. 44, 2000 rep. No. 101, 2006
s. 221AZL.....	ad. No. 18, 1993 rep. No. 101, 2006
s. 221AZM.....	ad. No. 18, 1993 rs. No. 11, 1999 am. No. 178, 1999 rep. No. 101, 2006
s. 221AZMAA	ad. No. 11, 1999 am. No. 178, 1999 rep. No. 101, 2006
Subdiv. BA of Div. 1C..... of Part VI	ad. No. 56, 1994 rep. No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 221AZMA	ad. No. 56, 1994 am. No. 120, 1995 rep. No. 101, 2006
s. 221AZMB	ad. No. 56, 1994 rep. No. 101, 2006
s. 221AZMC	ad. No. 56, 1994 am. No. 16, 1999 rep. No. 101, 2006
s. 221AZN	ad. No. 18, 1993 am. No. 120, 1995; No. 41, 1998 rep. No. 101, 2006
s. 221AZO	ad. No. 18, 1993 rep. No. 101, 2006
s. 221AZP	ad. No. 18, 1993 am. No. 56, 1994; No. 138, 1994; No. 22, 1995; No. 11, 1999 rep. No. 101, 2006
s. 221AZQ	ad. No. 18, 1993 rep. No. 101, 2006
s. 221AZR	ad. No. 18, 1993 am. No. 120, 1995 rep. No. 101, 2006
s. 221AZS	ad. No. 18, 1993 am. No. 41, 1998 rep. No. 101, 2006
s. 221AZT	ad. No. 18, 1993 am. No. 56, 1994 rep. No. 101, 2006
s. 221AZU	ad. No. 18, 1993 rs. No. 120, 1995 am. No. 39, 1997 rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
Heading to Div. 2 of Part VI.....	am. No. 103, 1965 rs. No. 165, 1973 rep. No. 101, 2006
Div. 2 of Part VI	ad. No. 63, 1947 rep. No. 101, 2006
s. 221A.....	ad. No. 65, 1940 am. No. 58, 1941; No. 10, 1943; No. 3, 1944; No. 6, 1946 rs. No. 63, 1947 am. Nos. 51 and 165, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 80, 1975; No. 56, 1976; No. 57, 1977; Nos. 57, 87 and 123, 1978; Nos. 108 and 175, 1981; No. 14, 1983; Nos. 47 and 123, 1984; Nos. 129 and 168, 1985; Nos. 41, 49 and 154, 1986; No. 108, 1987; Nos. 78 and 97, 1988; No. 73, 1989; No. 45, 1990; Nos. 100 and 216, 1991; No. 208, 1992; Nos. 17 and 82, 1993; No. 170, 1995; No. 1, 1996; Nos. 62, 121 and 122, 1997; No. 45, 1998; No. 54, 1999; Nos. 118 and 179, 1999; Nos. 76 and 86, 2000; No. 52, 2004 rep. No. 101, 2006
s. 221B.....	ad. No. 17, 1993 am. No. 30, 1995; No. 39, 1997 rep. No. 101, 2006
s. 221C.....	ad. No. 65, 1940 am. No. 50, 1942; No. 10, 1943; No. 28, 1944; No. 4, 1945; No. 11, 1947 rs. No. 63, 1947 am. No. 44, 1948; No. 48, 1950; No. 44, 1951; No. 69, 1963; No. 143, 1965; No. 51, 1973; Nos. 87 and 123, 1978; Nos. 108 and 175, 1981; Nos. 47 and 123, 1984; No. 41, 1986; No. 153, 1988; No. 73, 1989; No. 170, 1995; No. 121, 1997; No. 178, 1999 rep. No. 101, 2006
s. 221D.....	ad. No. 65, 1940 am. No. 50, 1942; No. 10, 1943; No. 3, 1944 rs. No. 63, 1947

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 143, 1965; No. 108, 1981; No. 123, 1984; No. 17, 1993; No. 170, 1995
	rep. No. 101, 2006
s. 221DA.....	ad. No. 216, 1991
	rep. No. 101, 2006
s. 221E.....	ad. No. 65, 1940
	rs. No. 63, 1947
	am. No. 143, 1965; No. 51, 1973; No. 108, 1981; No. 123, 1984; No. 170, 1995
	rep. No. 101, 2006
s. 221EAA.....	ad. No. 123, 1984
	am. No. 191, 1992; No. 170, 1995
	rs. No. 11, 1999
	rep. No. 101, 2006
s. 221F.....	ad. No. 65, 1940
	am. No. 3, 1944
	rs. No. 63, 1947
	am. No. 143, 1965; No. 51, 1973; No. 87, 1978; No. 108, 1981; No. 123, 1982; Nos. 47 and 123, 1984; No. 97, 1988 (as am. by No. 43, 1996); Nos. 73 and 167, 1989; No. 45, 1990; No. 191, 1992; No. 17, 1993; No. 170, 1995; No. 174, 1997; No. 47, 1998; Nos. 11 and 17, 1999
	rep. No. 101, 2006
s. 221H.....	ad. No. 65, 1940
	am. No. 10, 1943
	rs. No. 3, 1944
	am. No. 11, 1947
	rs. No. 63, 1947
	am. No. 143, 1965; No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 87, 1978; No. 47, 1984; No. 97, 1988; Nos. 2, 73 and 105, 1989; No. 170, 1995; No. 174, 1997; Nos. 11 and 17, 1999
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 221K.....	ad. No. 65, 1940 am. No. 50, 1942; No. 10, 1943 rs. No. 3, 1944; No. 63, 1947 am. No. 216, 1973 (as am. by No. 20, 1974); No. 87, 1978; No. 73, 1989 rs. No. 170, 1995 am. No. 178, 1999 rep. No. 101, 2006
s. 221N.....	ad. No. 65, 1940 rs. No. 63, 1947 am. No. 51, 1973; No. 87, 1978 rs. No. 123, 1984 am. No. 49, 1985; No. 216, 1991; No. 170, 1995; No. 47, 1998 rs. No. 11, 1999 am. No. 178, 1999 rep. No. 101, 2006
s. 221R.....	ad. No. 65, 1940 rs. No. 63, 1947 am. No. 216, 1973 (as am. by No. 20, 1974); No. 87, 1978; No. 108, 1981; No. 73, 1989; No. 32, 1993; No. 47, 1998; Nos. 11 and 179, 1999; No. 44, 2000 rep. No. 101, 2006
s. 221S	ad. No. 65, 1940 rs. No. 63, 1947 am. No. 143, 1965; No. 51, 1973; No. 87, 1978; No. 108, 1981; No. 123, 1984; No. 73, 1989; No. 170, 1995; No. 178, 1999 rep. No. 101, 2006
s. 221V.....	ad. No. 65, 1940 am. No. 3, 1944 rs. No. 63, 1947 am. No. 28, 1952; No. 143, 1965; No. 87, 1978; No. 108, 1981; No. 123, 1984; No. 73, 1989; No. 170, 1995

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 221W.....	ad. No. 65, 1940
	rs. No. 63, 1947
	am. No. 170, 1995
	rep. No. 101, 2006
s. 221X.....	ad. No. 65, 1940
	rs. No. 63, 1947
	rep. No. 101, 2006
s. 221YAA.....	ad. No. 62, 1987
	rep. No. 101, 2006
Heading to Div. 3 of Part VI.....	am. No. 48, 1950; No. 44, 1951; No. 85, 1959; No. 103, 1965
	rep. No. 101, 2006
Div. 3 of Part VI.....	ad. No. 3, 1944
	rep. No. 101, 2006
Heading to Subdiv. A.....	ad. No. 154, 1986
of Div. 3 of Part VI	rep. No. 101, 2006
s. 221YA.....	ad. No. 3, 1944
	am. No. 48, 1950; No. 44, 1951; No. 28, 1952; No. 85, 1959; No. 110, 1964; Nos. 103 and 143, 1965; No. 51, 1973; No. 205, 1976; No. 126, 1977; No. 87, 1978; Nos. 111 and 154, 1981; No. 14, 1983; Nos. 123 and 124, 1984; No. 52, 1986; No. 61, 1987; No. 73, 1989; Nos. 87 and 135, 1990; No. 216, 1991; No. 224, 1992; No. 118, 1993; Nos. 138 and 174, 1994; No. 94, 1995; No. 31, 1996; Nos. 46 and 85, 1998; No. 11, 1999
	rep. No. 101, 2006
s. 221YAAA.....	ad. No. 31, 1996
	am. No. 54, 1999
	rep. No. 101, 2006
s. 221YAB.....	ad. No. 87, 1990
	am. No. 135, 1990; No. 100, 1991; No. 216, 1991(as am. by No. 43, 1996); No. 208, 1992; No. 138, 1994; No. 170, 1995; No. 78, 1996; Nos. 47 and 85, 1998; Nos. 11 and 60, 1999
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 221YB	ad. No. 3, 1944 rs. No. 48, 1950 am. No. 44, 1951 rs. No. 103, 1965 am. No. 51, 1973; No. 56, 1976; No. 108, 1981; No. 103, 1983; Nos. 61 and 108, 1987; Nos. 20 and 135, 1990; No. 18, 1993; No. 178, 1999 rep. No. 101, 2006
s. 221YBA	ad. No. 61, 1987 am. No. 138, 1987; No. 135, 1990; No. 101, 1992; No. 46, 1998; Nos. 11 and 178, 1999 rep. No. 101, 2006
s. 221YC	ad. No. 3, 1944 am. No. 48, 1950; No. 28, 1952; No. 45, 1953; No. 85, 1959; No. 69, 1963; No. 143, 1965; No. 50, 1966; No. 38, 1967; No. 85, 1972; No. 126, 1974; No. 117, 1975; Nos. 50 and 56, 1976; No. 126, 1977; No. 87, 1978; No. 149, 1979; No. 108, 1981; No. 14, 1983; No. 52, 1986; No. 61, 1987; No. 73, 1989; No. 87, 1990; No. 138, 1994 rep. No. 101, 2006
s. 221YCAA	ad. No. 87, 1990 am. Nos. 100 and 216, 1991; No. 224, 1992; Nos. 56, 82, 138 and 174, 1994; Nos. 56, 121, 147 and 197, 1997; Nos. 41, 46, 47, 85 and 128, 1998; No. 179, 1999 rep. No. 101, 2006
s. 221YCA	ad. No. 61, 1987 am. No. 11, 1999 rep. No. 101, 2006
s. 221YCB	ad. No. 70, 1989 rep. No. 101, 2006
s. 221YD	ad. No. 3, 1944 am. No. 44, 1951; No. 28, 1952; No. 85, 1959; No. 87, 1978; No. 108, 1981; No. 61, 1987; No. 73, 1989; No. 11, 1999 rep. No. 101, 2006
s. 221YDAA	ad. No. 61, 1987

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 11, 1988; No. 58, 1990
	rep. No. 101, 2006
s. 221YDA	ad. No. 28, 1952
	rs. No. 28, 1953
	am. No. 45, 1953; No. 51, 1973; No. 126, 1974; No. 117, 1975; Nos. 87 and 123, 1978; No. 19, 1980; No. 108, 1981; No. 106, 1982; Nos. 14 and 103, 1983; Nos. 52, 112 and 154, 1986; Nos. 61, 62 and 138, 1987; No. 153, 1988; Nos. 73, 97 and 107, 1989; No. 135, 1990; Nos. 100 and 216, 1991; No. 101, 1992; Nos. 56, 82 and 138, 1994; Nos. 63 and 78, 1996; Nos. 46 and 47, 1998; Nos. 11, 60 and 69, 1999
	rep. No. 101, 2006
s. 221YDB	ad. No. 28, 1952
	am. Nos. 28 and 45, 1953; No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 126, 1974; No. 117, 1975; Nos. 87 and 123, 1978; No. 108, 1981; No. 14, 1983; No. 123, 1984; Nos. 61 and 62, 1987; No. 73, 1989; No. 135, 1990; Nos. 191 and 224, 1992; No. 138, 1994; No. 11, 1999 (as am. by No. 57, 2002); No. 178, 1999
	rep. No. 101, 2006
s. 221YDC	ad. No. 81, 1953
	am. No. 18, 1960; No. 51, 1973; No. 124, 1980; No. 108, 1981; No. 14, 1983; No. 51, 1986; No. 61, 1987; No. 22, 1995
	rep. No. 101, 2006
s. 221YE	ad. No. 3, 1944
	rs. No. 44, 1951
	am. No. 90, 1952
	rs. No. 85, 1959
	am. No. 85, 1967; No. 87, 1978; No. 61, 1987; Nos. 2 and 73, 1989; No. 58, 1990; No. 41, 1998
	rs. No. 11, 1999
	rep. No. 101, 2006
s. 221YF	ad. No. 3, 1944
	am. No. 44, 1951; No. 85, 1959; No. 61, 1987
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 221YG.....	ad. No. 3, 1944 am. No. 44, 1951; No. 85, 1959; No. 87, 1978; No. 108, 1981; No. 61, 1987; No. 73, 1989; No. 11, 1999 rep. No. 101, 2006
s. 221YH.....	ad. No. 3, 1944 am. No. 44, 1951; No. 85, 1959; No. 216, 1973 (as am. by No. 20, 1974); No. 61, 1987 rep. No. 101, 2006
Subdiv. B of Div. 3 of Part VI	ad. No. 154, 1986 rep. No. 101, 2006
s. 221YHAAA	ad. No. 154, 1986 am. No. 135, 1990; No. 46, 1998 rep. No. 101, 2006
s. 221YHAAB.....	ad. No. 154, 1986 rep. No. 101, 2006
ss. 221YHAAC, 221YHAAD	ad. No. 154, 1986 am. No. 61, 1987; No. 87, 1990 rep. No. 101, 2006
s. 221YHAAE.....	ad. No. 154, 1986 am. No. 61, 1987; No. 216, 1991; No. 101, 1992; No. 11, 1999 rep. No. 101, 2006
Div. 3A of Part VI.....	ad. No. 14, 1983 rep. No. 101, 2006
Heading to Subdiv. A..... of Div. 3A of Part VI	ad. No. 227, 1992 rep. No. 101, 2006
s. 221YHAAF.....	ad. No. 227, 1992 rep. No. 101, 2006
s. 221YHAAG	ad. No. 227, 1992 am. No. 47, 1998 rep. No. 101, 2006
Heading to Subdiv. B..... of Div. 3A of Part VI	ad. No. 227, 1992 rep. No. 101, 2006

Income Tax Assessment Act 1936

343

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 221YHAAH	ad. No. 178, 1999 rep. No. 101, 2006
s. 221YHA	ad. No. 14, 1983 am. No. 103, 1983; Nos. 123 and 124, 1984; No. 168, 1985; No. 20, 1990; No. 227, 1992 rep. No. 101, 2006
s. 221YHB	ad. No. 14, 1983 am. No. 124, 1984 rs. No. 227, 1992 rep. No. 101, 2006
s. 221YHC	ad. No. 14, 1983 am. No. 103, 1983 rs. No. 227, 1992 rep. No. 101, 2006
s. 221YHD	ad. No. 14, 1983 am. No. 103, 1983; Nos. 123 and 124, 1984; No. 97, 1988 rs. No. 227, 1992 am. No. 118, 1993 rep. No. 101, 2006
s. 221YHDA	ad. No. 227, 1992 am. No. 118, 1993 rep. No. 101, 2006
s. 221YHDB	ad. No. 227, 1992 rep. No. 101, 2006
s. 221YHDC	ad. No. 227, 1992 am. No. 47, 1998; No. 11, 1999 rep. No. 101, 2006
s. 221YHDD	ad. No. 227, 1992 am. No. 178, 1999 rep. No. 101, 2006
s. 221YHDE.....	ad. No. 227, 1992

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 221YHE	ad. No. 124, 1984
	rep. No. 101, 2006
s. 221YHF	ad. No. 14, 1983
	am. No. 124, 1984; No. 227, 1992
	rep. No. 101, 2006
s. 221YHG	ad. No. 14, 1983
	am. No. 124, 1984; No. 2, 1989; Nos. 11 and 178, 1999
	rep. No. 101, 2006
s. 221YHH	ad. No. 14, 1983
	am. No. 123, 1984; No. 191, 1992
	rs. No. 11, 1999
	am. No. 11, 1999
	rep. No. 101, 2006
s. 221YHL	ad. No. 14, 1983
	am. No. 123, 1984; No. 227, 1992; No. 47, 1998; No. 11, 1999
	rep. No. 101, 2006
s. 221YHM	ad. No. 14, 1983
	am. No. 227, 1992
	rep. No. 101, 2006
s. 221YHN	ad. No. 14, 1983
	am. No. 123, 1984; No. 32, 1993; No. 47, 1998; Nos. 11 and 179, 1999
	rep. No. 101, 2006
s. 221YHP	ad. No. 14, 1983
	am. No. 124, 1984
	rs. No. 227, 1992
	rep. No. 101, 2006
s. 221YHQ	ad. No. 14, 1983
	am. No. 103, 1983; No. 124, 1984; No. 227, 1992
	rep. No. 101, 2006
s. 221YHR	ad. No. 14, 1983

Income Tax Assessment Act 1936

345

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 103, 1983
	am. Nos. 123 and 124, 1984
	rs. No. 227, 1992
	rep. No. 101, 2006
s. 221YHS.....	ad. No. 14, 1983
	am. No. 227, 1992
	rep. No. 101, 2006
s. 221YHSA.....	ad. No. 227, 1992
	rep. No. 101, 2006
s. 221YHT	ad. No. 14, 1983
	am. No. 49, 1985; No. 48, 1986; No. 216, 1991; No. 227, 1992
	rep. No. 101, 2006
s. 221YHU	ad. No. 14, 1983
	am. No. 103, 1983; No. 227, 1992
	rep. No. 101, 2006
ss. 221YHW–221YHZ.....	ad. No. 14, 1983
	rep. No. 101, 2006
Heading to Div. 3B	rs. No. 97, 1988
of Part VI	rep. No. 101, 2006
Div. 3B of Part VI.....	ad. No. 154, 1986
	rep. No. 101, 2006
Subdiv. AA of Div. 3B	ad. No. 163, 2001
of Part VI	rep. No. 101, 2006
s. 221YHZAA.....	ad. No. 163, 2001
	rep. No. 101, 2006
Heading to Subdiv. A.....	ad. No. 216, 1991
of Div. 3B of Part VI	rep. No. 101, 2006
s. 221YHZA.....	ad. No. 154, 1986
	am. No. 97, 1988; Nos. 100 and 216, 1991; Nos. 35 and 224, 1992; No. 82, 1994
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
Heading to Subdiv. B of Div. 3B of Part VI	ad. No. 216, 1991 rep. No. 101, 2006
s. 221YHZB	ad. No. 154, 1986 am. No. 224, 1992; No. 178, 1999 rep. No. 101, 2006
s. 221YHZC	ad. No. 154, 1986 am. No. 97, 1988; No. 57, 1990; Nos. 191 and 224, 1992; No. 118, 1993; No. 169, 1995; Nos. 11, 93 and 178, 1999 rep. No. 101, 2006
s. 221YHZCA	ad. No. 11, 1999 rep. No. 101, 2006
s. 221YHZD	ad. No. 154, 1986 am. No. 97, 1988; No. 100, 1991; No. 191, 1992; No. 32, 1993; Nos. 169 and 170, 1995; No. 47, 1998; Nos. 11, 178 and 179, 1999; No. 101, 2003 rep. No. 101, 2006
s. 221YHZDA	ad. No. 97, 1988 am. No. 169, 1995 rep. No. 101, 2006
ss. 221YHZDAA, 221YHZDAB	ad. No. 169, 1995 rep. No. 101, 2006
s. 221YHZDAC	ad. No. 169, 1995 am. No. 41, 1998 rep. No. 101, 2006
Heading to s. 221YHZDB	rs. No. 169, 1995 rep. No. 101, 2006
s. 221YHZDB	ad. No. 97, 1988 rep. No. 101, 2006
s. 221YHZE	ad. No. 154, 1986 am. No. 11, 1999 rep. No. 101, 2006
s. 221YHZH	ad. No. 154, 1986

Income Tax Assessment Act 1936

347

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 97, 1988
	rep. No. 101, 2006
s. 221YHZJ	ad. No. 154, 1986
	am. No. 32, 1993; Nos. 11 and 179, 1999
	rep. No. 101, 2006
s. 221YHZK	ad. No. 154, 1986
	am. No. 97, 1988; No. 100, 1991; No. 35, 1992
	rep. No. 101, 2006
s. 221YHZL	ad. No. 154, 1986
	am. Nos. 11 and 178, 1999
	rep. No. 101, 2006
s. 221YHZM	ad. No. 154, 1986
	rs. No. 216, 1991
	rep. No. 101, 2006
s. 221YHZN	ad. No. 154, 1986
	rep. No. 101, 2006
s. 221YHZO	ad. No. 97, 1988
	rep. No. 101, 2006
Subdiv. C of Div. 3B	ad. No. 216, 1991
of Part VI	rep. No. 101, 2006
s. 221YHZP	ad. No. 216, 1991
	rep. No. 101, 2006
s. 221YHZQ	ad. No. 216, 1991
	am. Nos. 178 and 179, 1999
	rep. No. 101, 2006
ss. 221YHZR–221YHZV	ad. No. 216, 1991
	rep. No. 101, 2006
s. 221YHZW	ad. No. 216, 1991
	am. No. 44, 2000
	rep. No. 101, 2006
s. 221YHZX	ad. No. 216, 1991

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 32, 1993
	rep. No. 101, 2006
ss. 221YHZXA, 221YHZXB.....	ad. No. 179, 1999
	rep. No. 101, 2006
s. 221YHZY.....	ad. No. 216, 1991
	rep. No. 101, 2006
s. 221YHZZ.....	ad. No. 216, 1991
	am. No. 179, 1999
	rep. No. 101, 2006
ss. 221YHZZA– 221YHZZC.....	ad. No. 216, 1991
	rep. No. 101, 2006
Heading to Div. 4 of Part VI.....	rs. No. 85, 1967
	rep. No. 101, 2006
Div. 4 of Part VI.....	ad. No. 85, 1959
	rep. No. 101, 2006
s. 221YJ.....	ad. No. 85, 1959
	am. No. 85, 1967
	rep. No. 101, 2006
s. 221YJA.....	ad. No. 163, 2001
	rep. No. 101, 2006
s. 221YK.....	ad. No. 85, 1959
	am. Nos. 38 and 85, 1967; Nos. 51 and 165, 1973; No. 80, 1975; No. 108, 1981; No. 49, 1986; No. 224, 1992; No. 181, 1994
	rep. No. 101, 2006
s. 221YL.....	ad. No. 85, 1959
	am. No. 18, 1960; No. 27, 1961; No. 143, 1965; Nos. 38 and 85, 1967; No. 26, 1974; No. 50, 1976; No. 108, 1981; No. 123, 1984; No. 49, 1986; No. 57, 1990; No. 224, 1992; Nos. 93 and 178, 1999
	rep. No. 101, 2006
s. 221YM.....	ad. No. 85, 1959
	am. No. 85, 1967; No. 108, 1981; No. 224, 1992

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 221YMA	ad. No. 49, 1986
	rep. No. 101, 2006
s. 221YN	ad. No. 85, 1959
	am. No. 143, 1965; No. 85, 1967; No. 51, 1973; No. 108, 1981; No. 123, 1982; No. 123, 1984; No. 57, 1990; Nos. 191 and 224, 1992; No. 120, 1995; No. 11, 1999
	rep. No. 101, 2006
s. 221YP	ad. No. 85, 1959
	am. No. 143, 1965; No. 85, 1967; No. 51, 1973; No. 108, 1981; No. 123, 1984; No. 49, 1986; No. 178, 1999
	rep. No. 101, 2006
s. 221YQ	ad. No. 85, 1959
	am. No. 85, 1967; No. 51, 1973; No. 108, 1981; No. 123, 1984; No. 49, 1986; No. 224, 1992; No. 95, 1997; No. 11, 1999
	rep. No. 101, 2006
s. 221YQA	ad. No. 95, 1997
	rep. No. 101, 2006
s. 221YR	ad. No. 85, 1959
	am. No. 51, 1973; No. 108, 1981; No. 123, 1984; No. 32, 1993; No. 179, 1999
	rep. No. 101, 2006
s. 221YRA	ad. No. 85, 1967
	am. No. 51, 1973; No. 108, 1981; No. 224, 1992; No. 95, 1997
	rep. No. 101, 2006
s. 221YS	ad. No. 85, 1959
	am. No. 85, 1967; No. 51, 1973; No. 49, 1986; No. 224, 1992
	rep. No. 101, 2006
s. 221YSA	ad. No. 49, 1986
	am. No. 82, 1994
	rep. No. 101, 2006
s. 221YT	ad. No. 85, 1959

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 108, 1981; Nos. 11 and 178, 1999
	rep. No. 101, 2006
s. 221YU.....	ad. No. 85, 1959
	am. No. 85, 1967; No. 108, 1981; No. 224, 1992; No. 32, 1993
	rep. No. 101, 2006
s. 221YV.....	ad. No. 85, 1959
	am. No. 85, 1967; No. 51, 1973; No. 224, 1992
	rep. No. 101, 2006
s. 221YY.....	ad. No. 85, 1959
	am. No. 108, 1981
	rep. No. 101, 2006
Div. 5 of Part VI.....	ad. No. 27, 1979
	rep. No. 101, 2006
ss. 221Z, 221ZA.....	ad. No. 27, 1979
	rep. No. 101, 2006
s. 221ZB.....	ad. No. 27, 1979
	am. No. 106, 1982; No. 123, 1984; No. 109, 1986; No. 178, 1999
	rep. No. 101, 2006
Note to s. 221ZB(2).....	ad. No. 11, 1999
	rep. No. 101, 2006
s. 221ZC.....	ad. No. 27, 1979
	am. No. 108, 1981; No. 123, 1982; No. 39, 1983; No. 123, 1984; No. 191, 1992; No. 11, 1999
	rep. No. 101, 2006
s. 221ZD.....	ad. No. 27, 1979
	am. No. 108, 1981; No. 123, 1984; No. 191, 1992; No. 11, 1999
	rep. No. 101, 2006
s. 221ZE.....	ad. No. 27, 1979
	am. No. 108, 1981; No. 123, 1984; No. 179, 1999
	rep. No. 101, 2006
s. 221ZF.....	ad. No. 27, 1979

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 108, 1981
	rep. No. 101, 2006
s. 221ZG	ad. No. 27, 1979
	am. Nos. 11 and 178, 1999
	rep. No. 101, 2006
s. 221ZH	ad. No. 27, 1979
	rep. No. 101, 2006
s. 221ZL.....	ad. No. 27, 1979
	rep. No. 101, 2006
Div. 6 of Part VI	ad. No. 14, 1983
	rep. No. 101, 2006
s. 221ZMA.....	ad. No. 178, 1999
	rep. No. 101, 2006
s. 221ZM.....	ad. No. 14, 1983
	rep. No. 101, 2006
s. 221ZN	ad. No. 14, 1983
	am. Nos. 14 and 123, 1984; No. 168, 1985; No. 153, 1988; No. 20, 1990; No. 11, 1999
	rep. No. 101, 2006
s. 221ZNA	ad. No. 11, 1999
	rep. No. 101, 2006
s. 221ZO	ad. No. 14, 1983
	am. No. 123, 1984; No. 191, 1992; No. 11, 1999
	rep. No. 101, 2006
s. 221ZP.....	ad. No. 14, 1983
	am. No. 123, 1984; No. 191, 1992
	rs. No. 11, 1999
	rep. No. 101, 2006
s. 221ZR	ad. No. 14, 1983
	am. No. 123, 1984; No. 179, 1999
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
ss. 221ZS, 221ZT	ad. No. 14, 1983 am. No. 11, 1999 rep. No. 101, 2006
s. 221ZU	ad. No. 14, 1983 rep. No. 101, 2006
s. 221ZX	ad. No. 14, 1983 rep. No. 101, 2006
Div. 6A of Part VI	ad. No. 85, 1998 rep. No. 101, 2006
s. 221ZXA	ad. No. 85, 1998 rep. No. 101, 2006
s. 221ZXB	ad. No. 85, 1998 am. No. 178, 1999 rep. No. 101, 2006
ss. 221ZXC, 221ZXD	ad. No. 85, 1998 am. No. 11, 1999 rep. No. 101, 2006
ss. 221ZXE, 221ZXF	ad. No. 85, 1998 rep. No. 101, 2006
s. 221ZXG	ad. No. 85, 1998 am. No. 11, 1999 rep. No. 101, 2006
ss. 221ZXK, 221ZXL	ad. No. 85, 1998 rep. No. 101, 2006
Heading to Div. 8 of Part VI	am. No. 138, 1994 rs. No. 47, 1998; No. 179, 1999 rep. No. 79, 2010
Div. 8 of Part VI	ad. No. 32, 1993 rep. No. 79, 2010
s. 222AFA	ad. No. 32, 1993

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 138, 1994 (as am. by No. 147, 1997); No. 47, 1998; No. 179, 1999; No. 44, 2000; No. 101, 2006
	rep. No. 79, 2010
s. 222AFB	ad. No. 32, 1993
	am. No. 138, 1994; No. 170, 1995; No. 47, 1998; No. 179, 1999; No. 55, 2001; No. 119, 2002; No. 101, 2006
	rep. No. 79, 2010
s. 222AFC	ad. No. 32, 1993
	rep. No. 79, 2010
s. 222AGA	ad. No. 32, 1993
	am. No. 119, 2002
	rep. No. 79, 2010
s. 222AGB	ad. No. 32, 1993
	am. No. 138, 1994; No. 119, 2002
	rep. No. 79, 2010
s. 222AGC	ad. No. 32, 1993
	rep. No. 79, 2010
s. 222AGD	ad. No. 32, 1993
	am. No. 138, 1994; No. 119, 2002
	rep. No. 79, 2010
s. 222AGE	ad. No. 32, 1993
	rep. No. 79, 2010
s. 222AGF	ad. No. 32, 1993
	am. No. 138, 1994; No. 170, 1995; No. 119, 2002
	rep. No. 79, 2010
s. 222AGG	ad. No. 32, 1993
	rep. No. 79, 2010
ss. 222AHA–222AHD	ad. No. 32, 1993
	rep. No. 79, 2010
Note to s. 222AHD(3)	am. No. 41, 1998
	rep. No. 79, 2010

Endnote 4—Amendment history

Provision affected	How affected
s. 222AHE	ad. No. 32, 1993 am. No. 138, 1994; No. 47, 1998; No. 179, 1999; No. 86, 2000 rep. No. 79, 2010
s. 222AIA	ad. No. 32, 1993 rep. No. 79, 2010
s. 222AIB.....	ad. No. 32, 1993 am. No. 55, 2001; No. 119, 2002 rep. No. 79, 2010
s. 222AIC.....	ad. No. 32, 1993 am. No. 119, 2002 rep. No. 79, 2010
s. 222AID	ad. No. 32, 1993 am. No. 138, 1994; No. 47, 1998; No. 179, 1999; No. 86, 2000 rep. No. 79, 2010
s. 222AIE.....	ad. No. 32, 1993 rep. No. 79, 2010
s. 222AIF	ad. No. 32, 1993 am. No. 55, 2001 rep. No. 79, 2010
s. 222AIG	ad. No. 32, 1993 rep. No. 79, 2010
s. 222AIH	ad. No. 32, 1993 am. No. 138, 1994; No. 47, 1998; No. 179, 1999; No. 86, 2000 rep. No. 79, 2010
s. 222AII.....	ad. No. 32, 1993 am. No. 55, 2001 rep. No. 79, 2010
Heading to Subdiv. E	rs. No. 11, 1999
of Div. 8 of Part VI	rep. No. 79, 2010
s. 222AJA	ad. No. 32, 1993 am. No. 11, 1999; No. 91, 2000; No. 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 79, 2010
s. 222AJB	ad. No. 32, 1993
	am. No. 138, 1994; No. 47, 1998; Nos. 11 and 179, 1999; No. 119, 2002
	rep. No. 79, 2010
ss. 222AKA, 222AKB	ad. No. 32, 1993
	rep. No. 79, 2010
s. 222ALA	ad. No. 32, 1993
	am. No. 138, 1994; No. 47, 1998; No. 179, 1999
	rep. No. 79, 2010
s. 222ALB.....	ad. No. 32, 1993
	am. No. 138, 1994; No. 47, 1998; No. 11, 1999
	rep. No. 79, 2010
ss. 222AMA, 222AMB	ad. No. 32, 1993
	rep. No. 79, 2010
Div. 9 of Part VI	ad. No. 32, 1993
	rep. No. 79, 2010
s. 222ANA	ad. No. 32, 1993
	am. No. 138, 1994; No. 47, 1998; No. 179, 1999; No. 44, 2000; No. 55, 2001; No. 101, 2006
	rep. No. 79, 2010
s. 222ANB	ad. No. 32, 1993
	am. No. 119, 2002
	rep. No. 79, 2010
Heading to Subdiv. B.....	am. No. 138, 1994
of Div. 9 of Part VI	rs. No. 47, 1998; No. 179, 1999
	rep. No. 79, 2010
s. 222AOA	ad. No. 32, 1993
	am. No. 138, 1994; No. 179, 1999; No. 86, 2000; No. 55, 2001; No. 57, 2002
	rep. No. 79, 2010
s. 222AOB	ad. No. 32, 1993

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 138, 1994; No. 47, 1998; No. 179, 1999; No. 55, 2001 rep. No. 79, 2010
s. 222AOBAA.....	ad. No. 169, 2001 rep. No. 79, 2010
s. 222AOBA	ad. No. 179, 1999 am. No. 55, 2001 rep. No. 79, 2010
s. 222AOC	ad. No. 32, 1993 am. No. 138, 1994; No. 47, 1998; No. 179, 1999; No. 169, 2001 rep. No. 79, 2010
s. 222AOD	ad. No. 32, 1993 am. No. 179, 1999; No. 169, 2001 rep. No. 79, 2010
s. 222AOE	ad. No. 32, 1993 am. No. 179, 1999; Nos. 55 and 169, 2001 rep. No. 79, 2010
s. 222AOF.....	ad. No. 32, 1993 am. No. 55, 2001; No. 119, 2002; No. 101, 2007 rep. No. 79, 2010
s. 222AOG	ad. No. 32, 1993 am. No. 179, 1999; No. 169, 2001 rep. No. 79, 2010
s. 222AOH	ad. No. 32, 1993 am. No. 179, 1999; No. 169, 2001 rep. No. 79, 2010
s. 222AOI	ad. No. 32, 1993 am. No. 179, 1999 rep. No. 79, 2010
s. 222AOJ	ad. No. 32, 1993 am. No. 179, 1999; No. 169, 2001 rep. No. 79, 2010

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
ss. 222APA, 222APB.....	ad. No. 32, 1993 am. No. 55, 2001 rep. No. 79, 2010
ss. 222APC, 222APD.....	ad. No. 32, 1993 rep. No. 79, 2010
s. 222APE.....	ad. No. 32, 1993 am. No. 55, 2001 rep. No. 79, 2010
ss. 222APF–222API.....	ad. No. 32, 1993 rep. No. 79, 2010
s. 222AQA.....	ad. No. 32, 1993 am. No. 55, 2001 rep. No. 79, 2010
ss. 222AQB–222AQD.....	ad. No. 32, 1993 rep. No. 79, 2010
Div. 10 of Part VI.....	ad. No. 32, 1993 rep. No. 79, 2010
s. 222ARA.....	ad. No. 32, 1993 am. No. 55, 2001 rep. No. 79, 2010
Part VII.....	ad. No. 123, 1984 rep. No. 101, 2006
s. 222AA.....	ad. No. 91, 2000 rep. No. 101, 2006
s. 222A.....	ad. No. 101, 1992 am. No. 18, 1993; No. 174, 1997; Nos. 11 and 179, 1999 rep. No. 101, 2006
ss. 222B–222F.....	ad. No. 101, 1992 rep. No. 101, 2006
s. 222.....	rs. No. 123, 1984 am. No. 20, 1990; No. 18, 1993; No. 169, 1995; No. 179, 1999

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 224	am. No. 143, 1965; No. 108, 1981
	rs. No. 123, 1984
	am. No. 101, 1992
	rep. No. 101, 2006
s. 225	am. No. 143, 1965; No. 108, 1981
	rs. No. 123, 1984
	am. No. 101, 1992; No. 22, 1995; No. 121, 1997
	rep. No. 101, 2006
Heading to s. 226	am. No. 11, 1999
	rep. No. 101, 2006
s. 226	am. No. 143, 1965; No. 117, 1975; No. 87, 1978; No. 149, 1979; Nos. 108 and 110, 1981; Nos. 29 and 76, 1982
	rs. No. 123, 1984
	am. No. 101, 1992; No. 95, 1997
	rep. No. 101, 2006
s. 226AA	ad. No. 11, 1999
	rep. No. 101, 2006
ss. 226B–226H	ad. No. 101, 1992
	rep. No. 101, 2006
ss. 226J–226N	ad. No. 101, 1992
	rep. No. 101, 2006
ss. 226P–226Y	ad. No. 101, 1992
	rep. No. 101, 2006
s. 226Z	ad. No. 101, 1992
	am. No. 91, 2000
	rep. No. 101, 2006
ss. 226ZA, 226ZB	ad. No. 101, 1992
	rep. No. 101, 2006
s. 227	am. No. 143, 1965; No. 87, 1978; No. 108, 1981
	rs. No. 123, 1984

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
Note to s. 227.....	ad. No. 11, 1999
	rep. No. 101, 2006
s. 228	am. No. 143, 1965; No. 108, 1981
	rs. No. 123, 1984
	rep. No. 101, 2006
Part VIIA	ad. No. 10, 1943
	rep. No. 114, 2009
Heading to Div. 1.....	ad. No. 78, 1988
of Part VIIA	rep. No. 114, 2009
s. 251A.....	ad. No. 10, 1943
	am. No. 78, 1988; Nos. 91 and 137, 2000; No. 146, 2001; No. 54, 2003; No. 143, 2007
	rep. No. 114, 2009
s. 251B.....	ad. No. 10, 1943
	am. No. 18, 1960
	rs. No. 164, 1973
	am. No. 80, 1975
	rep. No. 114, 2009
ss. 251BA–251BC	ad. No. 78, 1988
	rep. No. 114, 2009
Heading to Div. 2.....	ad. No. 78, 1988
of Part VIIA	rep. No. 114, 2009
s. 251C.....	ad. No. 10, 1943
	rep. No. 114, 2009
s. 251D.....	ad. No. 10, 1943
	am. No. 33, 1965; No. 108, 1981; No. 39, 1983; No. 78, 1988
	rep. No. 114, 2009
s. 251DA.....	ad. No. 78, 1988
	am. No. 43, 1996
	rep. No. 114, 2009

Endnote 4—Amendment history

Provision affected	How affected
s. 251E.....	ad. No. 10, 1943 am. No. 108, 1981; No. 78, 1988 rep. No. 114, 2009
ss. 251F, 251G.....	ad. No. 10, 1943 rep. No. 114, 2009
Heading to Div. 3..... of Part VIIA	ad. No. 78, 1988 rep. No. 114, 2009
Heading to Subdiv. A..... of Div. 3 of Part VIIA	ad. No. 78, 1988 rep. No. 114, 2009
s. 251J.....	ad. No. 10, 1943 am. No. 28, 1944; No. 11, 1947; No. 143, 1965; No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 108, 1981; No. 123, 1984; No. 78, 1988 rep. No. 114, 2009
s. 251JA.....	ad. No. 11, 1947 am. No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974) rs. No. 78, 1988 rep. No. 114, 2009
Heading to Subdiv. B..... of Div. 3 of Part VIIA	ad. No. 78, 1988 rep. No. 114, 2009
ss. 251JB, 251JC.....	ad. No. 78, 1988 rep. No. 114, 2009
Heading to Subdiv. C..... of Div. 3 of Part VIIA	ad. No. 78, 1988 rep. No. 114, 2009
s. 251JD.....	ad. No. 78, 1988 rep. No. 114, 2009
Heading to Subdiv. D..... of Div. 3 of Part VIIA	ad. No. 78, 1988 rep. No. 114, 2009
ss. 251JE, 251JF.....	ad. No. 78, 1988 rep. No. 114, 2009
Heading to Subdiv. E..... of Div. 3 of Part VIIA	ad. No. 78, 1988 rep. No. 114, 2009

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 251JG	ad. No. 78, 1988 rep. No. 114, 2009
Heading to Subdiv. F of Div. 3 of Part VIIA	ad. No. 78, 1988 rep. No. 114, 2009
s. 251JH	ad. No. 78, 1988 rep. No. 114, 2009
Heading to Subdiv. G..... of Div. 3 of Part VIIA	ad. No. 78, 1988 rep. No. 114, 2009
ss. 251JK, 251JM.....	ad. No. 78, 1988 rep. No. 114, 2009
Heading to Subdiv. H..... of Div. 3 of Part VIIA	ad. No. 78, 1988 rep. No. 114, 2009
s. 251K.....	ad. No. 10, 1943 am. No. 11, 1947; No. 143, 1965; Nos. 51 and 164, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 57, 1977; No. 172, 1978; No. 108, 1981; No. 123, 1984 (as am. by No. 65, 1985); No. 48, 1986; No. 78, 1988; No. 146, 2001 rep. No. 114, 2009
Heading to Div. 4..... of Part VIIA	ad. No. 78, 1988 rep. No. 114, 2009
ss. 251KA–251KE	ad. No. 78, 1988 rep. No. 114, 2009
Heading to Div. 5..... of Part VIIA	ad. No. 78, 1988 rep. No. 114, 2009
s. 251KF	ad. No. 78, 1988 rep. No. 114, 2009
Heading to Div. 6..... of Part VIIA	ad. No. 78, 1988 rep. No. 114, 2009
ss. 251KG, 251KH.....	ad. No. 78, 1988 am. No. 146, 2001; No. 143, 2007 rep. No. 114, 2009
s. 251KJ.....	ad. No. 78, 1988 am. No. 146, 2001; No. 143, 2007

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 114, 2009
s. 251KK.....	ad. No. 78, 1988
	am. No. 146, 2001; No. 143, 2007
	rep. No. 114, 2009
Heading to Div. 7..... of Part VIIA	ad. No. 78, 1988
	rep. No. 114, 2009
s. 251L.....	ad. No. 10, 1943
	am. No. 28, 1944; No. 11, 1947; No. 143, 1965; No. 51, 1973; No. 108, 1981; No. 123, 1984; No. 48, 1986; No. 91, 2000; No. 73, 2006
	rep. No. 114, 2009
s. 251LA.....	ad. No. 91, 2000
	rep. No. 114, 2009
s. 251M.....	ad. No. 10, 1943
	am. No. 108, 1981; No. 101, 1992; No. 11, 1999; No. 75, 2005; No. 101, 2006
	rep. No. 114, 2009
s. 251N.....	ad. No. 10, 1943
	am. No. 143, 1965; No. 51, 1973; No. 108, 1981; No. 123, 1984; No. 48, 1986; No. 78, 1988; No. 146, 2001; No. 143, 2007
	rep. No. 114, 2009
s. 251O.....	ad. No. 10, 1943
	am. No. 143, 1965; No. 51, 1973; No. 108, 1981; No. 123, 1984; No. 78, 1988; No. 143, 2007
	rep. No. 114, 2009
Heading to Div. 8..... of Part VIIA	ad. No. 78, 1988
	rep. No. 114, 2009
s. 251P.....	ad. No. 10, 1943
	am. No. 123, 1984
	rep. No. 114, 2009
s. 251Q.....	ad. No. 11, 1947
	am. No. 51, 1973
	rep. No. 114, 2009

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
ss. 251QA, 251QB	ad. No. 78, 1988 rep. No. 114, 2009
Part VIIB	
Part VIIB heading	rs No 17, 1999
Part VIIB	ad. No. 51, 1983
s 251R.....	ad No 53, 1976 am No 98, 1976; No 90, 1978; No 123, 1978; No 108, 1981; No 106, 1982 rs No 51, 1983 am No 173, 1985; No 58, 1987; No 78, 1988; No 57, 1990; No 135, 1990; No 5, 1991; No 100, 1991; No 80, 1992; No 17, 1996; No 17, 1999; No 83, 1999; No 179, 1999; No 45, 2000; No 63, 2005; No 161, 2005; No 101, 2006; No 82, 2007; No 144, 2008; No 88, 2009; No 65, 2010; No 41, 2011; No 46, 2011; No 12, 2012; No 68, 2014; No 70, 2015; No 26, 2018 ed C160
s 251S	ad No 53, 1976 am No 126, 1977; No 123, 1978; No 108, 1981 rs No 51, 1983 am No 49, 1985; No 105, 1989; No 100, 1991; No 56, 1997; No 80, 2006; No 15, 2007; No 41, 2011; No 12, 2012; No 2, 2015; No 53, 2015; No 53, 2016
s. 251T	ad. No. 53, 1976 rs. No. 51, 1983 am. No. 56, 1997; No. 12, 2012; No 53, 2015
s 251U.....	ad No 53, 1976 am No 90, 1978; No 123, 1978; No 108, 1981; No 49, 1985; No 173, 1985 (as am by No 49, 1986) rs No 51, 1983 am No 100, 1991; No 216, 1991; No 80, 1992; No 146, 1995; No 17, 1996; No 39, 2002; No 52, 2004; No 97, 2008; No 144, 2008; No 88, 2009; No 12, 2012; No 2, 2015; No 53, 2015; No 59, 2017; No 26, 2018; No 42, 2019

Endnote 4—Amendment history

Provision affected	How affected
s. 251V.....	ad. No. 56, 1997 am. No. 12, 2012
s. 251VA.....	ad. No. 56, 1997 am. No. 12, 2012
s. 251W.....	ad. No. 53, 1976 rs. No. 98, 1976 am. No. 108, 1981 rs. No. 51, 1983 am. No. 17, 1999; No. 12, 2012
s. 251X.....	ad. No. 53, 1976 rs. No. 98, 1976; No. 51, 1983; No. 17, 1999 am. No. 12, 2012
s. 251Y.....	ad. No. 51, 1983 rep. No. 101, 2006
Heading to s. 251Z.....	rs. No. 12, 2012
s. 251Z.....	ad. No. 17, 1999
Part VIII	
s 252	am No 143, 1965; No 108, 1981; No 123, 1984; No 146, 2001; No 4, 2007; No 143, 2007; No 41, 2011; No 180, 2012; No 2, 2015; No 4, 2016
s 252A.....	ad No 12, 1979 am No 123, 1984; No 146, 2001; No 143, 2007; No 41, 2011; No 2, 2015
s. 253	ad. No. 180, 2012
s 254	am No 87, 1978; No 108, 1981; No 123, 1984; No 52, 1986; No 101, 1992; No 11, 1999; No 178, 1999; No 43, 2000; No 75, 2005; No 101, 2006; No 143, 2007; No 79, 2010; No 41, 2011; No 8, 2019
s 255	am No 50, 1942; No 4, 1968; No 108, 1981; No 123, 1984; No 52, 1986 (as am by No 141, 1987); No 154, 1986; No 101, 1992; No 224, 1992; No 11, 1999; No 178, 1999; No 179, 1999; No 163, 2001; No 75, 2005; No 101, 2006; No 79, 2007; No 79, 2010; No 41, 2011; No 53, 2016; No 8, 2019
s. 257	am. No. 52, 1986; No. 41, 2011

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 258	am. No. 87, 1978; No. 123, 1984; No. 101, 1992; Nos. 11, 178 and 179, 1999; No. 44, 2000 rep. No. 101, 2006
s. 259	am. No. 87, 1978; No. 108, 1981; No. 123, 1984; No. 101, 1992; Nos. 11, 178 and 179, 1999; No. 44, 2000 rep. No. 101, 2006
s. 260	am. No. 110, 1981
s. 262	am. No. 41, 2011
s. 262A.....	ad. No. 10, 1943 am. No. 143, 1965; No. 51, 1973; No. 108, 1981; No. 123, 1984 rs. No. 20, 1990 am. No. 135, 1990; No. 216, 1991; Nos. 35, 98, 191, 208 and 224, 1992; No. 57, 1993; No. 138, 1994; No. 145, 1995; No. 39 (as am. by No. 121, 1997); Nos. 121 and 174, 1997; Nos. 16, 17 and 48, 1998; Nos. 16, 93 and 178, 1999; Nos. 58, 86 and 91, 2000; Nos. 77, 146 and 162, 2001; Nos. 53 and 57, 2002; No. 142, 2003; Nos. 41, 64 and 161, 2005; No. 101, 2006; Nos. 15, 79 and 164, 2007; No. 15, 2009; No 93, 2011 (as am by No 110, 2014); No 65, 2019
s. 263	am. No. 62, 1987; No. 91, 2000; No. 41, 2011 rep. No. 2, 2015
s. 264	am. No. 41, 1998; No. 41, 2011 rep. No. 2, 2015
s. 264AA.....	ad. No. 85, 1998 am. No. 146, 2001; No. 88, 2009 rep. No. 79, 2010
s. 264A.....	ad. No. 5, 1991 am. No. 46, 2011; No. 2, 2015 rep. No. 8, 2019
s. 264BB	ad. No. 128, 1998 am. No. 32, 2007; No. 26, 2012; No. 105, 2013
s. 264BA	ad. No. 56, 1997 (as am. by No. 11, 1999)
Renumbered s. 264CA	No. 57, 2002
s. 264CA	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 265	am. No. 50, 1942; No. 44, 1951; No. 1, 1953; No. 143, 1965; No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 126, 1974; No. 117, 1975 (as am. by No. 50, 1976); No. 50, 1976; Nos. 57 and 87, 1978; No. 62, 1979; No. 133, 1980; Nos. 63 and 123, 1984; No. 123, 1985; No. 48, 1986; No. 101, 1992; No. 175, 1995; Nos. 11 and 178, 1999 rep. No. 67, 2003
s. 265A.....	ad. No. 3, 1944 am. Nos. 4 and 37, 1945; No. 101, 1956; No. 98, 1962; No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 87, 1978; No. 108, 1981; No. 173, 1985 (as am. by No. 49, 1986); No. 73, 1989; No. 179, 1999; No. 52, 2004; No. 101, 2006
s. 265B.....	ad. No. 49, 1986 am No 47, 2016
s. 266	am. No. 143, 1965; No. 53, 1973; No. 165, 1976; No. 108, 1981; No. 123, 1984; No. 23, 1987; No. 39, 1997; No. 143, 2007
Part IX	ad. No. 97, 1989 rep. No. 15, 2007
s. 267	ad. No. 97, 1989 am. No. 105, 1989; Nos. 35, 58 and 61, 1990; No. 208, 1992; Nos. 7 and 82, 1993; Nos. 82 and 181, 1994; No. 62, 1997; No. 89, 2000; Nos. 83 and 101, 2004; No. 56, 2010 rep. No. 15, 2007
s. 268	ad. No. 97, 1989 rep. No. 15, 2007
s. 269	ad. No. 97, 1989 am. No. 105, 1989; No. 82, 1993 rep. No. 15, 2007
s. 269A.....	ad. No. 105, 1989 rep. No. 15, 2007
s. 269B.....	ad. No. 105, 1989 am. No. 56, 1994; No. 169, 1995; No. 121, 1997; No. 101, 2004; No. 63, 2005 rep. No. 15, 2007

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 270	ad. No. 97, 1989 rep. No. 15, 2007
s. 271	ad. No. 97, 1989 am. No. 82, 1994 rep. No. 15, 2007
s. 271A.....	ad. No. 82, 1994 rep. No. 15, 2007
s. 272	ad. No. 97, 1989 am. No. 105, 1989; No. 181, 1994 rep. No. 15, 2007
s. 273	ad. No. 97, 1989 am. No. 63, 1998; No. 96, 1999; No. 163, 2001 rep. No. 15, 2007
s. 273A.....	ad. No. 105, 1989 am. No. 58, 1990; No. 93, 2004 rep. No. 15, 2007
s. 273B.....	ad. No. 105, 1989 am. No. 58, 1990 rep. No. 15, 2007
s. 274	ad. No. 97, 1989 am. No. 105, 1989; Nos. 20, 61 and 135, 1990; Nos. 92 and 101, 1992; Nos. 7 and 118, 1993; No. 181, 1994; No. 53, 1995; Nos. 62 and 147, 1997; No. 179, 1999; No. 51, 2002; No. 111, 2003; No. 83, 2004; No. 78, 2005; Nos. 32 and 101, 2006 rep. No. 15, 2007
s. 275	ad. No. 97, 1989 rs. No. 105, 1989 am. No. 101, 1992; No. 101, 2004 rep. No. 15, 2007
s. 275A.....	ad. No. 105, 1989 am. No. 82, 1993; No. 48, 1998

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 15, 2007
s. 275B.....	ad. No. 105, 1989
	am. Nos. 101 and 208, 1992; No. 181, 1994; No. 80, 2006
	rep. No. 15, 2007
s. 275C.....	ad. No. 105, 1989
	am. No. 208, 1992
	rep. No. 80, 2006
s. 276.....	ad. No. 97, 1989
	am. No. 105, 1989; No. 7, 1993; No. 62, 1997; No. 23, 2005
	rep. No. 15, 2007
s. 277.....	ad. No. 97, 1989
	rs. No. 181, 1994
	rep. No. 15, 2007
s. 277AA.....	ad. No. 62, 1997
	rep. No. 15, 2007
s. 277A.....	ad. No. 181, 1994
	am. No. 101, 2006
	rep. No. 15, 2007
s. 278.....	ad. No. 97, 1989
	rep. No. 15, 2007
s. 279.....	ad. No. 97, 1989
	am. No. 105, 1989; No. 58, 1990; No. 101, 1992
	rep. No. 15, 2007
ss. 279A, 279B.....	ad. No. 105, 1989
	rep. No. 15, 2007
s. 279D.....	ad. No. 105, 1989
	am. No. 101, 2004
	rep. No. 15, 2007
s. 279E.....	ad. No. 76, 1996
	am. No. 89, 2000; No. 101, 2004
	rep. No. 15, 2007

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 280	ad. No. 97, 1989 am. No. 105, 1989; No. 61, 1990 rep. No. 15, 2007
s. 281	ad. No. 97, 1989 rep. No. 15, 2007
s. 281A.....	ad. No. 168, 2001 rep. No. 15, 2007
s. 282	ad. No. 97, 1989 rep. No. 15, 2007
s. 282A.....	ad. No. 105, 1989 am. No. 83, 2004 rep. No. 15, 2007
s. 282B.....	ad. No. 105, 1989 rep. No. 15, 2007
s. 283	ad. No. 97, 1989 rs. No. 105, 1989 am. No. 58, 1990; No. 93, 2004 rep. No. 15, 2007
ss. 284, 285	ad. No. 97, 1989 rep. No. 15, 2007
s. 286	ad. No. 97, 1989 rep. No. 15, 2007
s. 286A.....	ad. No. 105, 1989 am. No. 61, 1990 rep. No. 15, 2007
s. 287	ad. No. 97, 1989 am. No. 105, 1989 rep. No. 15, 2007
s. 288	ad. No. 97, 1989 rep. No. 15, 2007
s. 288A.....	ad. No. 181, 1994

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 15, 2007
Div. 4A of Part IX.....	ad. No. 181, 1994
	rep. No. 15, 2007
s. 288B.....	ad. No. 181, 1994
	rep. No. 15, 2007
s. 289	ad. No. 97, 1989
	rep. No. 15, 2007
s. 289A.....	ad. No. 76, 1996
	am. No. 101, 2004
	rep. No. 15, 2007
s. 290	ad. No. 97, 1989
	rep. No. 15, 2007
s. 290A.....	ad. No. 105, 1989
	am. No. 20, 1990; No. 101, 1992; No. 7, 1993; No. 101, 2004
	rep. No. 15, 2007
s. 291	ad. No. 97, 1989
	rep. No. 15, 2007
s. 291A.....	ad. No. 105, 1989
	am. No. 83, 2004
	rep. No. 15, 2007
ss. 292, 293	ad. No. 97, 1989
	rep. No. 15, 2007
ss. 294, 295	ad. No. 97, 1989
	rep. No. 15, 2007
s. 296	ad. No. 97, 1989
	am. No. 105, 1989; No. 101, 2006
	rep. No. 15, 2007
s. 297	ad. No. 97, 1989
	rep. No. 15, 2007
s. 297A.....	ad. No. 105, 1989
	am. No. 83, 2004

Income Tax Assessment Act 1936

371

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 15, 2007
s. 297B.....	ad. No. 105, 1989
	rep. No. 15, 2007
s. 297C.....	ad. No. 82, 1994
	rep. No. 15, 2007
ss. 298, 299.....	ad. No. 97, 1989
	rep. No. 15, 2007
Div. 7A of Part IX.....	ad. No. 62, 1997
	rep. No. 15, 2007
s. 299A.....	ad. No. 62, 1997
	am. No. 44, 1999; No. 89, 2000
	rep. No. 15, 2007
s. 299B.....	ad. No. 62, 1997
	am. No. 44, 1999; No. 101, 2004
	rep. No. 15, 2007
ss. 299C, 299CA.....	ad. No. 62, 1997
	rep. No. 15, 2007
s. 299D.....	ad. No. 62, 1997
	am. No. 44, 1999; No. 101, 2004
	rep. No. 15, 2007
ss. 299E–299G.....	ad. No. 62, 1997
	rep. No. 15, 2007
Heading to Div. 8 of Part IX.....	rs. No. 105, 1989
	rep. No. 15, 2007
s. 300.....	ad. No. 97, 1989
	am. No. 20, 1990
	rs. No. 101, 2006
	rep. No. 15, 2007
Heading to Div. 9 of Part IX.....	ad. No. 105, 1989
	rep. No. 15, 2007
ss. 300A, 300B.....	ad. No. 105, 1989

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 82, 1993; No. 48, 1998
	rep. No. 15, 2007
s. 301	ad. No. 97, 1989
	rep. No. 15, 2007
Div. 10 of Part IX	ad. No. 105, 1989
	rep. No. 15, 2007
s. 302	ad. No. 105, 1989
	rep. No. 15, 2007
s. 303	ad. No. 105, 1989
	am. No. 46, 1998; No. 44, 1999
	rep. No. 15, 2007
s. 304	ad. No. 105, 1989
	am. No. 17, 1993; Nos. 39 and 121, 1997
	rs. No. 46, 1998; No. 94, 1999
	am. No. 58, 2000
	rep. No. 15, 2007
s. 305	ad. No. 105, 1989
	rep. No. 101, 2006
s. 306	ad. No. 105, 1989
	rs. No. 46, 1998
	rep. No. 15, 2007
s. 308	ad. No. 105, 1989
	am. No. 46, 1998
	rep. No. 15, 2007
s. 309	ad. No. 105, 1989
	rep. No. 15, 2007
s. 310	ad. No. 105, 1989
	am. No. 101, 2006
	rep. No. 15, 2007
s. 311	ad. No. 105, 1989
	rs. No. 46, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 15, 2007
s. 315	ad. No. 105, 1989
	rs. No. 46, 1998
	rep. No. 15, 2007
Div. 11 of Part IX	ad. No. 82, 1993
	rep. No. 15, 2007
ss. 315A–315E	ad. No. 82, 1993
	rep. No. 15, 2007
s. 315F	ad. No. 82, 1993
	am. No. 46, 1998
	rep. No. 15, 2007
Part X	
Part X	ad. No. 5, 1991
Division 1	
s. 316	ad. No. 5, 1991
	am. No. 96, 2004; No. 143, 2007
s. 317	ad. No. 5, 1991
	am. No. 48, 1991; Nos. 35 and 80, 1992; Nos. 17 and 18, 1993; No. 22, 1995; No. 39, 1996; Nos. 39, 121, 155 and 174, 1997; Nos. 46 and 48, 1998; Nos. 58, 79 and 89, 2000; Nos. 77 and 121, 2001; No. 96, 2004; No. 101, 2006; Nos. 15 and 143, 2007; No. 144, 2008; No. 15, 2009; No. 114, 2010; No. 46, 2011
	ed C162
s. 318	ad. No. 5, 1991
	am. No. 135, 1990; No. 41, 1998; No. 144, 2008
s. 319	ad. No. 5, 1991
	am. No. 170, 1995; No. 155, 1997
s. 320	ad. No. 5, 1991
	am. No. 155, 1997; No. 96, 2004; No. 110, 2014
ss. 321–323	ad. No. 5, 1991
s. 324	ad. No. 5, 1991
	am. No. 48, 1991; No. 101, 2004; No. 143, 2007

Endnote 4—Amendment history

Provision affected	How affected
s. 325	ad. No. 5, 1991 am. No. 155, 1997
ss. 326, 327	ad. No. 5, 1991
s. 327A.....	ad. No. 35, 1992 am. No. 80, 1992
s. 327B.....	ad. No. 80, 1992
s. 328	ad. No. 5, 1991 am. No. 18, 1993; No. 121, 1997; No. 144, 2008; No. 169, 2012
ss. 329, 330.....	ad. No. 5, 1991
s. 331	ad. No. 5, 1991 am. No. 155, 1997
s. 332	ad. No. 5, 1991 rs. No. 155, 1997 am. No. 96, 2004
s. 332A.....	ad. No. 155, 1997 am. No. 96, 2004 rep No 110, 2014
s. 333	ad. No. 5, 1991
s. 334	ad. No. 5, 1991 rep. No. 143, 2007
s. 334A.....	ad. No. 143, 2007
s. 335	ad. No. 5, 1991
Division 2	
Subdivision A	
s. 336	ad. No. 5, 1991
s. 337	ad. No. 5, 1991
s. 338	ad. No. 5, 1991 am No 53, 2016
Subdivision B	
ss. 339–342.....	ad. No. 5, 1991

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision C	
ss. 343–348	ad. No. 5, 1991
Division 3	
Subdivision A	
ss. 349–355	ad. No. 5, 1991
Subdivision B	
s. 356	ad. No. 5, 1991
	am. Nos. 35 and 80, 1992; No. 93, 1999; No. 96, 2004; No. 114, 2010
ss. 357–360	ad. No. 5, 1991
Subdivision C	
s. 361	ad. No. 5, 1991
	am. No. 32, 2006
s. 362	ad. No. 5, 1991
Division 4	
s. 363	ad. No. 5, 1991
	am. No. 216, 1991
s. 364	ad. No. 5, 1991
s. 365	ad. No. 5, 1991
	am. No. 93, 1999; No. 23, 2005; No. 62, 2011
s. 366	ad. No. 5, 1991
	am. Nos. 35 and 80, 1992
ss. 367–370	ad. No. 5, 1991
s. 371	ad. No. 5, 1991
	am. No. 216, 1991; No. 190, 1992; No. 170, 1995; No. 41, 1998; No. 96, 2004; No. 15, 2007; No. 114, 2010; No. 53, 2016
s. 372	ad. No. 5, 1991
	am. No. 96, 2004; No. 58, 2006
s. 373	ad. No. 5, 1991
Div. 5 of Part X.....	rep. No. 143, 2007
s. 374	ad. No. 5, 1991
	rep. No. 143, 2007

Endnote 4—Amendment history

Provision affected	How affected
s. 375	ad. No. 5, 1991 am. No. 190, 1992; No. 170, 1995; No. 96, 2004 rep. No. 143, 2007
s. 376	ad. No. 5, 1991 rep. No. 143, 2007
Div. 6 of Part X.....	rep. No. 96, 2004
s. 377	ad. No. 5, 1991 am. No. 48, 1991; No. 155, 1997; No. 46, 1998; No. 93, 1999 rep. No. 96, 2004
s. 378	ad. No. 5, 1991 am. No. 216, 1991 rep. No. 96, 2004
s. 379	ad. No. 5, 1991 rep. No. 96, 2004
s. 380	ad. No. 5, 1991 am. No. 190, 1992 rep. No. 96, 2004
Division 7	
Subdivision A	
ss. 381, 382.....	ad. No. 5, 1991
s. 383	ad. No. 5, 1991 am. No. 190, 1992
s. 384	ad. No. 5, 1991 am. No. 190, 1992; No. 155, 1997; No. 96, 2004; No. 64, 2005; No. 114, 2010
s. 385	ad. No. 5, 1991 am. No. 190, 1992; Nos. 122 and 155, 1997; Nos. 73 and 96, 2004; No. 64, 2005; No. 114, 2010
ss. 386, 387.....	ad. No. 5, 1991 am. No. 96, 2004

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision B	
s. 388	ad. No. 5, 1991 am. No. 22, 1995
s. 389	ad. No. 5, 1991 am. No. 48, 1991; No. 190, 1992; No. 224, 1992; No. 138, 1994; No. 155, 1997; No. 162, 2001; No. 133, 2003; No. 96, 2004; No. 23, 2005; No. 101, 2006; No. 143, 2007; No. 15, 2009; No. 114, 2010; No. 101, 2013; No. 84, 2018
s. 389A.....	ad. No. 163, 2001
s. 390	ad. No. 5, 1991 am. No. 16, 1998
s. 391	ad. No. 5, 1991 rep. No. 133, 2003
s. 392	ad. No. 5, 1991 am. No. 96, 2004
s. 393	ad. No. 5, 1991 am. No. 48, 1991; No. 96, 2004
s. 394	ad. No. 5, 1991 am. Nos. 35 and 80, 1992
s. 395	ad. No. 5, 1991
s. 396	ad. No. 5, 1991 am. No. 121, 1997; No. 46, 1998; No. 89, 2000; Nos. 101 and 168, 2006
s. 397	ad. No. 5, 1991 rs. No. 121, 1997
s. 398	ad. No. 5, 1991 am. No. 121, 1997; No. 79, 2000; No. 77, 2001; No. 101, 2006
s. 398A.....	ad. No. 48, 1991 rs. No. 163, 2001
s. 399	ad. No. 5, 1991 am. No. 190, 1992; No. 46, 1998; No. 96, 2004; Nos. 101 and 168, 2006; No. 110, 2014

Endnote 4—Amendment history

Provision affected	How affected
s. 399A.....	ad. No. 100, 1991 am. No. 98, 1992; No. 39, 1997; No. 46, 1998; No. 54, 1999; No. 101, 2006
s. 400	ad. No. 5, 1991 am. No. 155, 1997; No. 96, 2004 rs. No. 101, 2013
s. 401	ad. No. 5, 1991 am. No. 101, 1992; No. 46, 1998; No. 58, 2000; No. 101, 2006; No. 143, 2007; No. 114, 2010
s. 402	ad. No. 5, 1991 am. No. 48, 1991; Nos. 35, 80 and 190, 1992; No. 18, 1993; No. 5, 1995; No. 174, 1997; No. 93, 1999; No. 96, 2004; No. 23, 2005; No. 114, 2010
s. 403	ad. No. 5, 1991 am. No. 155, 1997 rs. No. 96, 2004
s. 404	ad. No. 5, 1991 am. No. 96, 2004 rs. No. 110, 2014 am. No. 84, 2018
Subdivision C	
s. 405	ad. No. 5, 1991 am. No. 170, 1995; No. 46, 1998; No. 101, 2006
s. 406	ad. No. 5, 1991 rs. No. 170, 1995 am. No. 46, 1998; No. 89, 2000; No. 64, 2005; No. 168, 2006
s. 407	ad. No. 5, 1991 rep. No. 101, 2006
s. 408	ad. No. 5, 1991 rs. No. 46, 1998 am. No. 168, 2006
s. 408A.....	ad. No. 170, 1995

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 46, 1998; No. 101, 2006
s. 409	ad. No. 5, 1991
	rs. No. 46, 1998
s. 410	ad. No. 5, 1991
	am. No. 48, 1991
	rs. No. 46, 1998
	am. No. 41, 2005; No. 168, 2006
s. 411	ad. No. 5, 1991
	am. No. 170, 1995; No. 46, 1998
s. 412	ad. No. 5, 1991
	am. No. 170, 1995; No. 46, 1998
s. 413	ad. No. 5, 1991
	am. No. 170, 1995; No. 46, 1998; No. 54, 1999; No. 101, 2006
s. 414	ad. No. 5, 1991
	am. No. 170, 1995
	rs. No. 46, 1998
s. 418	ad. No. 5, 1991
	am. No. 170, 1995; No. 46, 1998
s. 418A.....	ad. No. 48, 1991
	am. No. 170, 1995; No. 155, 1997; No. 46, 1998; No. 96, 2004; No. 101, 2006
s. 419	ad. No. 5, 1991
	am. No. 76, 1996; No. 155, 1997
	rs. No. 46, 1998
	am. No. 96, 2004
s. 421	ad. No. 5, 1991
	am. No. 80, 1992; No. 155, 1997; Nos. 41 and 46, 1998
s. 422	ad. No. 5, 1991
	am. No. 155, 1997; No. 46, 1998; No. 64, 2005
s. 423	ad. No. 5, 1991
	am. No. 46, 1998; No. 96, 2004; No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
Subdivision D	
s. 424	ad. No. 5, 1991 am. No. 46, 1998; No. 101, 2006 rep. No. 143, 2007
s. 425	ad. No. 5, 1991 am. No. 143, 2007
s. 426	ad. No. 5, 1991 am. No. 143, 2007
s. 427	ad. No. 5, 1991 rs. No. 39, 1997 am. No. 46, 1998; No. 89, 2000; No. 162, 2005; No. 101, 2006; No. 143, 2007
s. 428	ad. No. 5, 1991
s. 429	ad. No. 5, 1991 am. No. 143, 2007
s. 430	ad. No. 5, 1991 rep. No. 143, 2007
s. 431	ad. No. 5, 1991 am. No. 155, 1997; No. 96, 2004; No. 101, 2006; No. 143, 2007
Subdiv. E of Div. 7 of Part X.....	ad. No. 190, 1992 rep. No. 114, 2010
s. 431A.....	ad. No. 190, 1992 rep. No. 114, 2010
Division 8	
Subdivision A	
s. 432	ad. No. 5, 1991 am. No. 155, 1997; No. 96, 2004; No. 41, 2005
Subdivision B	
s. 433	ad. No. 5, 1991 am. No. 155, 1997
s. 434	ad. No. 5, 1991

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 170, 1995; No. 58, 2000 ; No. 101, 2013
s. 435	ad. No. 5, 1991
s. 436	ad. No. 5, 1991
	am. No. 48, 1991; No. 155, 1997; No. 93, 1999; No. 96, 2004; No. 23, 2005
Subdivision C	
s. 437	ad. No. 5, 1991
	am. No. 155, 1997; No. 96, 2004; No. 41, 2005
Subdivision D	
s. 438	ad. No. 5, 1991
	am. No. 80, 1992; No. 155, 1997; Nos. 41 and 46, 1998; Nos. 101 and 168, 2006
s. 439	ad. No. 5, 1991
	am. No. 121, 1997; No. 77, 2001; No. 101, 2006
ss. 440–444	ad. No. 5, 1991
s. 445	ad. No. 5, 1991
	am. No. 58, 2000
Subdivision E	
s. 446	ad. No. 5, 1991
	am. No. 120, 1995; No. 16, 1999; No. 89, 2000; No 53, 2016
s. 447	ad. No. 5, 1991
	am. No. 80, 1992
s. 448	ad. No. 5, 1991
	am. No. 155, 1997; No. 96, 2004
Subdivision F	
s. 449	ad. No. 5, 1991
s. 450	ad. No. 5, 1991
	am. No. 96, 2004
Subdivision G	
ss. 451–453	ad. No. 5, 1991
s. 454	ad. No. 5, 1991

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 75, 2010
s. 455	ad. No. 5, 1991
Division 9	
s. 456	ad. No. 5, 1991
s. 456A.....	ad. No. 48, 1991
	am. No. 100, 1991; No. 155, 1997; No. 96, 2004
s. 457	ad. No. 5, 1991
	am. No. 155, 1997; No. 96, 2004; No. 64, 2005
s. 458	ad. No. 5, 1991
	am. No. 100, 1991; No. 138, 1994
	rep. No. 96, 2004
s. 459	ad. No. 5, 1991
	am. No. 80, 1992
	rep. No. 96, 2004
s. 459A.....	ad. No. 48, 1991
	am. No. 96, 2004; No. 15, 2007; No 53, 2016
s. 460	ad. No. 5, 1991
	am. No. 48, 1991; No. 96, 2004; No. 15, 2007; No. 62, 2011; No 53, 2016
s. 460A.....	ad. No. 58, 2000
	am. No. 58, 2000
Division 10	
s. 461	ad. No. 5, 1991
	am. No. 101, 1992; No. 46, 1998; No. 58, 2000; No. 101, 2006; No. 143, 2007; No. 114, 2010
Division 11	
s. 462	ad. No. 5, 1991
	am. No. 91, 2000
s. 462A.....	ad. No. 100, 1991
ss. 463, 464.....	ad. No. 5, 1991
	rep. No. 96, 2004

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 464A.....	ad. No. 100, 1991
s. 465	ad. No. 5, 1991 am. No. 100, 1991; No. 91, 2000; No. 146, 2001; No. 96, 2004; No 4, 2016
s. 466	ad. No. 5, 1991
s. 467	ad. No. 5, 1991 am. No. 100, 1991; No. 96, 2004
s. 468	ad. No. 5, 1991
Part XI	ad. No. 190, 1992 rep. No. 114, 2010
s. 469	ad. No. 190, 1992 am. No. 32, 2006; No. 143, 2007 rep. No. 114, 2010
s. 470	ad. No. 190, 1992 am. No. 18, 1993; No. 5, 1995; No. 73, 2004; No. 15, 2007; No. 45, 2008 rep. No. 114, 2010
ss. 471–476.....	ad. No. 190, 1992 rep. No. 114, 2010
s. 477	ad. No. 190, 1992 rs. No. 181, 1994; No. 15, 2007 rep. No. 114, 2010
ss. 478, 479.....	ad. No. 190, 1992 rep. No. 114, 2010
s. 480	ad. No. 190, 1992 rep. No. 114, 2010
s. 481	ad. No. 190, 1992 am. No. 15, 2007 rep. No. 114, 2010
s. 482	ad. No. 190, 1992 am. No. 5, 1995; No. 101, 2004

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 114, 2010
ss. 483, 484	ad. No. 190, 1992
	rep. No. 114, 2010
s. 485	ad. No. 190, 1992
	am. No. 18, 1993; No. 15, 2007
	rep. No. 114, 2010
s. 485AA	ad. No. 101, 2004
	am. No. 58, 2006; No. 75, 2010
	rep. No. 114, 2010
s. 485A	ad. No. 18, 1993
	am. No. 155, 1997
	rep. No. 114, 2010
ss. 486, 487	ad. No. 190, 1992
	rep. No. 114, 2010
ss. 488–490	ad. No. 190, 1992
	rep. No. 114, 2010
s. 491	ad. No. 190, 1992
	am. No. 15, 2007; No. 144, 2008
	rep. No. 114, 2010
ss. 492–494	ad. No. 190, 1992
	rep. No. 114, 2010
s. 495	ad. No. 190, 1992
	rep. No. 114, 2010
s. 496	ad. No. 190, 1992
	am. No. 82, 1994
	rep. No. 114, 2010
ss. 497–499	ad. No. 190, 1992
	rep. No. 114, 2010
s. 500	ad. No. 190, 1992
	am. No. 55, 2001
	rep. No. 114, 2010

Income Tax Assessment Act 1936

385

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 501	ad. No. 190, 1992 rep. No. 114, 2010
ss. 502–504	ad. No. 190, 1992 rep. No. 114, 2010
ss. 505, 506	ad. No. 190, 1992 rep. No. 114, 2010
s. 507	ad. No. 190, 1992 am. No. 5, 1995; No. 55, 2001 rep. No. 114, 2010
s. 507A	ad. No. 82, 1994 rep. No. 114, 2010
s. 508	ad. No. 190, 1992 rep. No. 114, 2010
s. 509	ad. No. 190, 1992 am. No. 18, 1993 rep. No. 114, 2010
s. 509A	ad. No. 82, 1994 rep. No. 114, 2010
s. 510	ad. No. 190, 1992 rep. No. 114, 2010
s. 511	ad. No. 190, 1992 am. No. 138, 1994 rep. No. 114, 2010
s. 511A	ad. No. 82, 1994 rep. No. 114, 2010
Div. 8 of Part XI	ad. No. 93, 1999 rep. No. 114, 2010
s. 512	ad. No. 93, 1999 rep. No. 114, 2010
s. 512A	ad. No. 93, 1999 rep. No. 114, 2010

Endnote 4—Amendment history

Provision affected	How affected
s. 513	ad. No. 93, 1999 rep. No. 114, 2010
ss. 514, 515	ad. No. 190, 1992 rep. No. 114, 2010
Div. 10 of Part XI	rep. No. 32, 2006
s. 516	ad. No. 190, 1992 rep. No. 32, 2006
s. 517	ad. No. 190, 1992 am. No. 122, 1997 rep. No. 32, 2006
ss. 518, 519	ad. No. 190, 1992 rep. No. 114, 2010
Heading to Div. 11A of Part XI	rs. No. 45, 2008 rep. No. 114, 2010
Div. 11A of Part XI	ad. No. 73, 2004 rep. No. 114, 2010
s. 519A	ad. No. 73, 2004 am. No. 45, 2008 rep. No. 114, 2010
s. 519B	ad. No. 73, 2004 am. No. 45, 2008 rep. No. 114, 2010
ss. 520, 521	ad. No. 190, 1992 am. No. 121, 1997 rep. No. 114, 2010
s. 522	ad. No. 190, 1992 rep. No. 114, 2010
s. 523	ad. No. 190, 1992 am. No. 18, 1993; No. 138, 1994 rep. No. 114, 2010
s. 523A	ad. No. 82, 1994

Income Tax Assessment Act 1936

387

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 114, 2010
Heading to Div. 14 of Part XI.....	rs. No. 73, 2004
	rep. No. 114, 2010
ss. 524, 525.....	ad. No. 190, 1992
	am. No. 73, 2004
	rep. No. 114, 2010
ss. 526, 527.....	ad. No. 190, 1992
	rep. No. 114, 2010
s. 528.....	ad. No. 190, 1992
	rep. No. 114, 2010
s. 529.....	ad. No. 190, 1992
	am. No. 76, 1996
	rep. No. 114, 2010
s. 530.....	ad. No. 190, 1992
	am. No. 18, 1993; No. 76, 1996; No. 66, 2003; No. 96, 2004
	rep. No. 114, 2010
s. 530A.....	ad. No. 169, 1995
	am. No. 64, 2005; No. 56, 2007
	rs. No. 133, 2009
	rep. No. 114, 2010
ss. 531–533.....	ad. No. 190, 1992
	rep. No. 114, 2010
s. 533A.....	ad. No. 138, 1994
	rep. No. 114, 2010
Div. 17A of Part XI.....	ad. No. 83, 2004
	rep. No. 114, 2010
s. 533B.....	ad. No. 83, 2004
	am. No. 15, 2007
	rep. No. 114, 2010
s. 534.....	ad. No. 190, 1992
	rep. No. 114, 2010

Endnote 4—Amendment history

Provision affected	How affected
s. 535	ad. No. 190, 1992 am. No. 18, 1993; No. 143, 2007 rep. No. 114, 2010
s. 536	ad. No. 190, 1992 rep. No. 114, 2010
s. 537	ad. No. 190, 1992 rep. No. 114, 2010
ss. 538, 539	ad. No. 190, 1992 am. No. 18, 1993 rep. No. 114, 2010
ss. 540, 541	ad. No. 190, 1992 rep. No. 114, 2010
s. 542	ad. No. 190, 1992 am. No. 18, 1993; No. 138, 1994 rep. No. 114, 2010
s. 543	ad. No. 190, 1992 rep. No. 114, 2010
s. 544	ad. No. 190, 1992 am. No. 58, 2006 rep. No. 114, 2010
s. 545	ad. No. 190, 1992 rep. No. 114, 2010
ss. 546–549	ad. No. 190, 1992 rep. No. 101, 2006
ss. 550–554	ad. No. 190, 1992 rep. No. 114, 2010
s. 555	ad. No. 190, 1992 am. No. 181, 1994; No. 11, 1999; No. 101, 2006 rep. No. 114, 2010
ss. 556, 557	ad. No. 190, 1992 rep. No. 114, 2010

Income Tax Assessment Act 1936

389

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 557A.....	ad. No. 163, 2001 am. No. 15, 2009 rep. No. 114, 2010
ss. 558, 559.....	ad. No. 190, 1992 rep. No. 114, 2010
s. 559A.....	ad. No. 143, 2007 rep. No. 114, 2010
ss. 560–563.....	ad. No. 190, 1992 rep. No. 114, 2010
s. 564.....	ad. No. 190, 1992 am. No. 93, 1999 rep. No. 114, 2010
ss. 565–567.....	ad. No. 190, 1992 rep. No. 114, 2010
s. 567A.....	ad. No. 122, 1997 rep. No. 114, 2010
s. 568.....	ad. No. 190, 1992 am. No. 18, 1993; No. 55, 2001 rep. No. 114, 2010
s. 569.....	ad. No. 190, 1992 rep. No. 114, 2010
s. 570.....	ad. No. 190, 1992 am. No. 18, 1993; No. 121, 1997; No. 46, 1998; No. 77, 2001; No. 101, 2006; No. 164, 2007 rep. No. 114, 2010
ss. 571–573.....	ad. No. 190, 1992 rep. No. 114, 2010
s. 574.....	ad. No. 190, 1992 am. No. 77, 2001 rep. No. 114, 2010
s. 575.....	ad. No. 190, 1992

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 93, 1999
	rep. No. 114, 2010
s. 576	ad. No. 190, 1992
	rep. No. 114, 2010
s. 577	ad. No. 190, 1992
	am. No. 16, 1998
	rep. No. 114, 2010
s. 578	ad. No. 190, 1992
	rep. No. 114, 2010
s. 579	ad. No. 190, 1992
	am. No. 16, 1998
	rep. No. 114, 2010
s. 580	ad. No. 190, 1992
	am. No. 18, 1993
	rep. No. 114, 2010
s. 581	ad. No. 190, 1992
	am. No. 138, 1994
	rep. No. 114, 2010
s. 582	ad. No. 190, 1992
	am. No. 18, 1993; No. 138, 1994
	rep. No. 114, 2010
s. 583	ad. No. 190, 1992
	rep. No. 114, 2010
ss. 584–586.....	ad. No. 190, 1992
	rep. No. 114, 2010
ss. 587, 588.....	ad. No. 190, 1992
	rep. No. 101, 2006
ss. 589–591.....	ad. No. 190, 1992
	rep. No. 114, 2010
s. 592	ad. No. 190, 1992
	am. No. 181, 1994; No. 11, 1999; No. 101, 2006

Income Tax Assessment Act 1936

391

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 114, 2010
ss. 593, 594	ad. No. 190, 1992
	rep. No. 114, 2010
s. 595	ad. No. 190, 1992
	rep. No. 114, 2010
s. 596	ad. No. 190, 1992
	am. No. 18, 1993
	rep. No. 114, 2010
s. 597	ad. No. 190, 1992
	rep. No. 101, 2006
ss. 598, 599	ad. No. 190, 1992
	rep. No. 114, 2010
s. 600	ad. No. 190, 1992
	am. No. 138, 1994
	rep. No. 114, 2010
ss. 601, 602	ad. No. 190, 1992
	rep. No. 114, 2010
s. 603	ad. No. 190, 1992
	am. No. 181, 1994; No. 15, 2007; No. 12, 2012
	rep. No. 114, 2010
s. 604	ad. No. 190, 1992
	rep. No. 114, 2010
s. 605	ad. No. 190, 1992
	am. No. 15, 2007
	rep. No. 114, 2010
s. 606	ad. No. 190, 1992
	am. No. 18, 1993
	rep. No. 114, 2010
s. 607	ad. No. 190, 1992
	rep. No. 114, 2010
s. 607AA	ad. No. 83, 2004

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 114, 2010
s. 607A.....	ad. No. 18, 1993
	rep. No. 114, 2010
Div. 20 of Part XI	rep. No. 143, 2007
ss. 608–612	ad. No. 190, 1992
	rep. No. 143, 2007
s. 613	ad. No. 190, 1992
	am. No. 46, 1998; No. 101, 2006
	rs. No. 114, 2010
	rep. No. 114, 2010
s. 614	ad. No. 190, 1992
	rep. No. 114, 2010
s. 615	ad. No. 190, 1992
	rep. No. 114, 2010
ss. 616–620	ad. No. 190, 1992
	rep. No. 114, 2010
s. 621	ad. No. 190, 1992
	am. No. 91, 2000; No. 146, 2001
	rep. No. 114, 2010
ss. 622–624	ad. No. 190, 1992
	rep. No. 114, 2010
Part XII	ad. No. 31, 1995
	rep. No. 101, 2006
ss. 625–631	ad. No. 31, 1995
	rep. No. 101, 2006
s. 632	ad. No. 31, 1995
	am. Nos. 39 and 121, 1997; No. 164, 1999; No. 170, 2001
	rep. No. 101, 2006
ss. 633, 634	ad. No. 31, 1995
	rep. No. 101, 2006
s. 635	ad. No. 31, 1995

Income Tax Assessment Act 1936

393

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 121, 1997
	rep. No. 101, 2006
ss. 636, 637	ad. No. 31, 1995
	rep. No. 101, 2006
s. 638	ad. No. 31, 1995
	am. No. 39, 1997
	rep. No. 101, 2006
s. 639	ad. No. 31, 1995
	rep. No. 101, 2006
ss. 640, 641	ad. No. 31, 1995
	am. No. 39, 1997
	rep. No. 101, 2006
s. 642	ad. No. 31, 1995
	am. Nos. 39 and 121, 1997; No. 164, 1999; No. 170, 2001
	rep. No. 101, 2006
ss. 643–645	ad. No. 31, 1995
	rep. No. 101, 2006
s. 646	ad. No. 31, 1995
	am. No. 121, 1997
	rep. No. 101, 2006
s. 647	ad. No. 31, 1995
	am. No. 39, 1997
	rep. No. 101, 2006
ss. 648–671	ad. No. 31, 1995
	rep. No. 101, 2006
s. 672	ad. No. 31, 1995
	am. No. 72, 2001
	rep. No. 101, 2006
s. 673	ad. No. 31, 1995
	rs. No. 121, 1997
	am. No. 174, 1997; No. 72, 2001

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 674	ad. No. 31, 1995
	rs. No. 72, 2001
	rep. No. 101, 2006
s. 675	ad. No. 31, 1995
	rep. No. 72, 2001
ss. 676–684	ad. No. 31, 1995
	rep. No. 101, 2006
Heading to Schedule 1	ad. No. 51, 1973
	rep. No. 101, 2006
Schedule 1	am. No. 108, 1981
	rep. No. 101, 2006
Schedule 2	
Heading to Schedule 2	ad. No. 51, 1973
The Second Schedule	ad. No. 4, 1945
	am. No. 62, 1955; No. 101, 1956; No. 51, 1973
Schedule 2	am. No. 80, 1975; No. 49, 1985; No. 4, 1991
Schedule 2A	ad. No. 30, 1995
	rep. No. 101, 2006
Schedule 2B	ad. No. 30, 1995
	rep. No. 101, 2006
Schedule 2C	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-1	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-2	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-3	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-5	ad. No. 76, 1996
	rep. No. 79, 2010

Income Tax Assessment Act 1936

395

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 245-6	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-10	ad. No. 76, 1996 am. No. 77, 2001 rep. No. 79, 2010
s. 245-15	ad. No. 76, 1996 am. No. 101, 2006 rep. No. 79, 2010
s. 245-20	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-25	ad. No. 76, 1996 am. Nos. 121 and 122, 1997; No. 163, 2001 rep. No. 79, 2010
s. 245-26	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-30	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-31	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-35	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-40	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-45	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-46	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-47	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-50	ad. No. 76, 1996 rep. No. 79, 2010

Endnote 4—Amendment history

Provision affected	How affected
s. 245-55	ad. No. 76, 1996 am. No. 122, 1997; No. 46, 1998; No. 168, 2006 rep. No. 79, 2010
s. 245-60	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-61	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-65	ad. No. 76, 1996 am. No. 122, 1997; No. 46, 1998; No. 168, 2006 rep. No. 79, 2010
s. 245-70	ad. No. 76, 1996 am. No. 101, 2006 rep. No. 79, 2010
s. 245-75	ad. No. 76, 1996 am. No. 122, 1997 rep. No. 79, 2010
s. 245-80	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-81	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-85	ad. No. 76, 1996 am. No. 46, 1998; No. 169, 1999; No. 90, 2002 rep. No. 79, 2010
Note to s. 245-85(1)	ad. No. 90, 2002 rep. No. 79, 2010
Heading to s. 245-90	am. No. 121, 1997 rep. No. 79, 2010
s. 245-90	ad. No. 76, 1996 am. No. 121, 1997; No. 46, 1998 rep. No. 79, 2010
s. 245-95	ad. No. 76, 1996

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 79, 2010
s. 245-96	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-100	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-105	ad. No. 76, 1996
	am. No. 93, 1999
	rep. No. 79, 2010
Note to s. 245-105(1)	ad. No. 88, 2009
	rep. No. 79, 2010
s. 245-110	ad. No. 76, 1996
	am. No. 121, 1997; No. 142, 2003; No. 143, 2007
	rep. No. 79, 2010
s. 245-115	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-120	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-125	ad. No. 76, 1996
	am. No. 95, 1997; No. 46, 1998
	rep. No. 79, 2010
s. 245-130	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-135	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-140	ad. No. 76, 1996
	am. Nos. 121 and 122, 1997; No. 46, 1998; Nos. 39, 54 and 169, 1999; Nos. 77 and 170, 2001; No. 101, 2006; No. 164, 2007
	rep. No. 79, 2010
s. 245-145	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-150	ad. No. 76, 1996

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 79, 2010
s. 245-155	ad. No. 76, 1996
	am. No. 121, 1997; No. 77, 2001
	rep. No. 79, 2010
s. 245-160	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-165	ad. No. 76, 1996
	am. No. 46, 1998
	rep. No. 79, 2010
s. 245-170	ad. No. 76, 1996
	am. No. 46, 1998; No. 57, 2002
	rep. No. 79, 2010
s. 245-175	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-180	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-185	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-190	ad. No. 76, 1996
	am. No. 122, 1997; No. 46, 1998
	rep. No. 79, 2010
s. 245-195	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-200	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-201	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-205	ad. No. 76, 1996
	rep. No. 79, 2010
s. 245-210	ad. No. 76, 1996
	rep. No. 79, 2010

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 245-215	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-220	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-221	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-225	ad. No. 76, 1996 am. No. 122, 1997 rep. No. 79, 2010
s. 245-230	ad. No. 76, 1996 am. No. 122, 1997; No. 16, 1998 rep. No. 79, 2010
s. 245-235	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-240	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-245	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-250	ad. No. 76, 1996 am. No. 94, 1999; No. 90, 2002 rep. No. 79, 2010
s. 245-255	ad. No. 76, 1996 am. No. 46, 1998 (as am. by No. 57, 2002) rep. No. 79, 2010
s. 245-260	ad. No. 76, 1996 rep. No. 79, 2010
s. 245-265	ad. No. 76, 1996 am. No. 146, 2001; No. 161, 2005 rep. No. 79, 2010
Note to s. 245-265(1)	ad. No. 91, 2000 rep. No. 79, 2010

Endnote 4—Amendment history

Provision affected	How affected
Schedule 2D	
Schedule 2D.....	ad. No. 78, 1996
Division 57	
s. 57-1.....	ad. No. 78, 1996
Subdivision 57-A	
s. 57-5.....	ad. No. 78, 1996
Subdivision 57-B	
s. 57-10.....	ad. No. 78, 1996 am. No. 77, 2001
Note to s. 57-10(1).....	am. No. 16, 1998
Subdivision 57-C	
s. 57-15.....	ad. No. 78, 1996
Subdivision 57-D	
s. 57-20.....	ad. No. 78, 1996 am. No. 16, 1998
Subdivision 57-E	
s. 57-25.....	ad. No. 78, 1996 am. Nos. 16 and 46, 1998; No. 77, 2001; No. 133, 2003; No. 101, 2006; No. 164, 2007; No. 97, 2008; No. 15, 2009; No. 47, 2016; No. 95, 2019
s. 57-30.....	ad. No. 78, 1996 am. No. 16, 1998; No. 133, 2003; No. 95, 2019
s. 57-32.....	ad. No. 95, 2019
s. 57-33.....	ad. No. 95, 2019
s. 57-35.....	ad. No. 78, 1996 am. No. 46, 1998; No. 101, 2006
Subdivision 57-F	
s. 57-40.....	ad. No. 78, 1996 am. No. 174, 1997; No. 15, 2007
Heading to s. 57-45.....	am. No. 174, 1997
s. 57-45.....	ad. No. 78, 1996 am. No. 174, 1997

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 57-50	ad. No. 78, 1996 am. No. 174, 1997; No. 51, 2002; No. 15, 2007
Note to s. 57-50(8)	ad. No. 51, 2002
s. 57-52	ad. No. 174, 1997
s. 57-55	ad. No. 78, 1996
Subdivision 57-G	
s. 57-60	ad. No. 78, 1996 am. No. 16, 1998
s. 57-65	ad. No. 78, 1996 am. No. 174, 1997
Heading to s. 57-70	rs. No. 15, 2007
s. 57-70	ad. No. 78, 1996 am. No. 16, 1998; No. 15, 2007
Subdivision 57-H	
s. 57-75	ad. No. 78, 1996 am. No. 16, 1998; No. 142, 2003
Subdivision 57-I	rep. No. 101, 2006
s. 57-80	ad. No. 78, 1996 rep. No. 101, 2006
Subdivision 57-J	
s. 57-85	ad. No. 78, 1996 rs. No. 16, 1998 am. No. 46, 1998; Nos. 39 and 54, 1999; Nos. 77 and 170, 2001; No. 119, 2002; No. 101, 2006; No. 164, 2007; No. 93, 2011
s. 57-90	ad. No. 78, 1996 am. No. 16, 1998; No. 101, 2006
s. 57-95	ad. No. 78, 1996
s. 57-100	ad. No. 78, 1996 am. No. 16, 1998; No. 101, 2006; No. 164, 2007
s. 57-105	ad. No. 78, 1996 am. No. 16, 1998; No. 77, 2001

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 57-K	
s. 57-110	ad. No. 78, 1996 am. Nos. 16 and 46, 1998; No. 54, 1999; Nos. 77 and 170, 2001; No. 101, 2006; No. 164, 2007; No. 93, 2011
Subdivision 57-L	
s. 57-115	ad. No. 78, 1996 am. No. 16, 1998
Subdivision 57-M	
s. 57-120	ad. No. 147, 1997 am. No. 23, 2005
s. 57-125	ad. No. 147, 1997
Subdivision 57-N	
Subdivision 57-N	rs. No. 77, 2001
s. 57-130	ad. No. 93, 1999 rs. No. 77, 2001 am. No. 119, 2002; No. 101, 2006
Subdivision 57-P	
Subdivision 57-P	ad. No. 95, 2019
s. 57-135	ad. No. 95, 2019
Schedule 2E	ad. No. 95, 1997 rep. No. 79, 2010
s. 42A-1	ad. No. 95, 1997 rep. No. 79, 2010
s. 42A-5	ad. No. 95, 1997 rep. No. 79, 2010
s. 42A-10	ad. No. 95, 1997 am. No. 174, 1997 rep. No. 79, 2010
s. 42A-15	ad. No. 95, 1997 rep. No. 79, 2010
s. 42A-20	ad. No. 95, 1997

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 101, 2006
	rep. No. 79, 2010
s. 42A-25	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-30	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-35	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-40	ad. No. 95, 1997
	rs. No. 174, 1997
	rep. No. 79, 2010
s. 42A-45	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-50	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-55	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-60	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-65	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-70	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-75	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-80	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-85	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-90	ad. No. 95, 1997
	am. No. 174, 1997; No. 77, 2001; No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 79, 2010
s. 42A-95	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-100	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-105	ad. No. 95, 1997
	am. No. 174, 1997; No. 77, 2001; No. 101, 2006
	rep. No. 79, 2010
s. 42A-110	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-115	ad. No. 95, 1997
	am. No. 101, 2006
	rep. No. 79, 2010
s. 42A-120	ad. No. 95, 1997
	am. No. 174, 1997; No. 77, 2001; No. 101, 2006
	rep. No. 79, 2010
s. 42A-125	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-130	ad. No. 95, 1997
	am. No. 174, 1997
	rep. No. 79, 2010
s. 42A-135	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-140	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-145	ad. No. 95, 1997
	rep. No. 79, 2010
s. 42A-150	ad. No. 95, 1997
	rep. No. 79, 2010
Schedule 2F	
Schedule 2F	ad. No. 17, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Division 265	
s. 265-5	ad. No. 17, 1998
s. 265-10	ad. No. 17, 1998
Division 266	
Subdivision 266-A	
s. 266-5	ad. No. 17, 1998
s. 266-10	ad. No. 17, 1998
Subdivision 266-B	
s. 266-15	ad. No. 17, 1998
Note to s 266-15	ad No 124, 2013
s. 266-20	ad. No. 17, 1998
s. 266-25	ad. No. 17, 1998
s. 266-30	ad. No. 17, 1998
	am No 124, 2013
s. 266-35	ad. No. 17, 1998
	am. No. 41, 2005; No. 162, 2005
s. 266-40	ad. No. 17, 1998
s. 266-45	ad. No. 17, 1998
s. 266-50	ad. No. 17, 1998
s. 266-55	ad. No. 17, 1998
s. 266-60	ad. No. 17, 1998
	am. No. 101, 2006
Subdivision 266-C	
s. 266-65	ad. No. 17, 1998
Note to s 266-65	ad No 124, 2013
s. 266-70	ad. No. 17, 1998
s. 266-75	ad. No. 17, 1998
s. 266-80	ad. No. 17, 1998
Note to s 266-80	ad No 124, 2013
s. 266-85	ad. No. 17, 1998
Note to s. 266-85(3).....	ad. No. 41, 2005

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 162, 2005
s. 266-90	ad. No. 17, 1998
s. 266-95	ad. No. 17, 1998
Subdivision 266-D	
s. 266-100	ad. No. 17, 1998
Note to s 266-100.....	ad No 124, 2013
s. 266-105	ad. No. 17, 1998
s. 266-110	ad. No. 17, 1998
s. 266-115	ad. No. 17, 1998
Note to s 266-115	ad No 124, 2013
s. 266-120	ad. No. 17, 1998
Note to s. 266-120(1).....	ad. No. 41, 2005
	rs. No. 162, 2005
s 266-125	ad No 17, 1998
	am No 7, 2019
s. 266-130	ad. No. 17, 1998
s 266-135	ad No 17, 1998
	am No 7, 2019
Subdivision 266-E	
s. 266-140	ad. No. 17, 1998
Note to s 266-140	ad No 124, 2013
s. 266-145	ad. No. 17, 1998
s. 266-150	ad. No. 17, 1998
s. 266-155	ad. No. 17, 1998
Note to s 266-155	ad No 124, 2013
s. 266-160	ad. No. 17, 1998
Note to s. 266-160(2).....	ad. No. 41, 2005
	rs. No. 162, 2005
s. 266-165	ad. No. 17, 1998
s. 266-170	ad. No. 17, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 266-F	
s. 266-175	ad. No. 17, 1998
s. 266-180	ad. No. 17, 1998
s. 266-185	ad. No. 17, 1998
	am. No. 101, 2006; No 124, 2013
Division 267	
Subdivision 267-A	
s. 267-5	ad. No. 17, 1998
s. 267-10	ad. No. 17, 1998
Subdivision 267-B	
s. 267-15	ad. No. 17, 1998
Note to s 267-15	ad No 124, 2013
s. 267-20	ad. No. 17, 1998
s. 267-25	ad. No. 17, 1998
	am. No. 41, 2005; No. 162, 2005
s. 267-30	ad. No. 17, 1998
s. 267-35	ad. No. 17, 1998
s. 267-40	ad. No. 17, 1998
s. 267-45	ad. No. 17, 1998
s. 267-50	ad. No. 17, 1998
Subdivision 267-C	
s. 267-55	ad. No. 17, 1998
s. 267-60	ad. No. 17, 1998
Note to s 267-60	ad No 124, 2013
s. 267-65	ad. No. 17, 1998
Note to s. 267-65(1)	ad. No. 41, 2005
	rs. No. 162, 2005
s. 267-70	ad. No. 17, 1998
s. 267-75	ad. No. 17, 1998
Subdivision 267-D	
s. 267-80	ad. No. 17, 1998

Endnote 4—Amendment history

Provision affected	How affected
s. 267-85	ad. No. 17, 1998
s. 267-90	ad. No. 17, 1998 am. No 124, 2013
Division 268	
Subdivision 268-A	
s. 268-5	ad. No. 17, 1998
Subdivision 268-B	
s. 268-10	ad. No. 17, 1998 am. No 124, 2013
s. 268-15	ad. No. 17, 1998 am. No 124, 2013
s. 268-20	ad. No. 17, 1998 am. No 124, 2013; No 7, 2019
s. 268-25	ad. No. 17, 1998 am. No 124, 2013
Subdivision 268-C	
s. 268-30	ad. No. 17, 1998
s. 268-35	ad. No. 17, 1998 am. No. 85, 1998; No. 169, 1999; No. 77, 2001; No. 101, 2006; No. 164, 2007; No. 79, 2010
s. 268-40	ad. No. 17, 1998 am. No. 47, 1998; No. 77, 2001; No. 101, 2006; No. 79, 2007
s. 268-45	ad. No. 17, 1998 am. No. 101, 2006
s. 268-50	ad. No. 17, 1998 rep. No. 101, 2006
s. 268-55	ad. No. 17, 1998 rep. No. 101, 2006
s. 268-60	ad. No. 17, 1998
Note to s. 268-60(5)	am. No. 142, 2003
s. 268-65	ad. No. 17, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 41, 1998
Subdivision 268-D	
s. 268-70	ad. No. 17, 1998
Note to s. 268-70(2)	am. No. 101, 2006
s. 268-75	ad. No. 17, 1998
	am. No 124, 2013
s. 268-80	ad. No. 17, 1998
	am. No 124, 2013
s. 268-85	ad. No. 17, 1998
	am. No 124, 2013
Division 269	
Subdivision 269-A	
s. 269-5	ad. No. 17, 1998
	am. No. 7, 2019
Subdivision 269-B	
s. 269-10	ad. No. 17, 1998
s. 269-15	ad. No. 17, 1998
s. 269-20	ad. No. 17, 1998
s. 269-25	ad. No. 17, 1998
s. 269-30	ad. No. 17, 1998
s. 269-35	ad. No. 17, 1998
s. 269-40	ad. No. 17, 1998
s. 269-45	ad. No. 17, 1998
s. 269-47	ad. No. 17, 1998
s. 269-49	ad. No. 17, 1998
Subdivision 269-C	
s. 269-50	ad. No. 17, 1998
s. 269-55	ad. No. 17, 1998
Subdivision 269-D	
s. 269-60	ad. No. 17, 1998
s. 269-65	ad. No. 17, 1998

Endnote 4—Amendment history

Provision affected	How affected
	am. No 124, 2013
s. 269-70	ad. No. 17, 1998
s. 269-75	ad. No. 17, 1998
s. 269-80	ad. No. 17, 1998
	am. No. 144, 2008
s. 269-85	ad. No. 17, 1998
Subdivision 269-E	
s. 269-95	ad. No. 17, 1998
	am. No. 144, 2008
Subdivision 269-F	
Subdivision 269-F heading	rs No 7, 2019
s 269-100	ad No 17, 1998
	am No 124, 2013; No 7, 2019
s 269-105	ad No 7, 2019
Division 270	
s. 270-5	ad. No. 17, 1998
s. 270-10	ad. No. 17, 1998
s. 270-15	ad. No. 17, 1998
s. 270-20	ad. No. 17, 1998
s. 270-25	ad. No. 17, 1998
	am. No. 143, 2007
Division 271	
s. 271-5	ad. No. 17, 1998
s. 271-10	ad. No. 17, 1998
s. 271-15	ad. No. 17, 1998
s. 271-20	ad. No. 17, 1998
s. 271-25	ad. No. 17, 1998
s. 271-30	ad. No. 17, 1998
s. 271-35	ad. No. 17, 1998
s. 271-40	ad. No. 17, 1998
s. 271-45	ad. No. 17, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 271-50	ad. No. 17, 1998
s. 271-55	ad. No. 17, 1998
s. 271-60	ad. No. 17, 1998 am. No. 58, 2000; No. 162, 2005; No. 101, 2006
s. 271-65	ad. No. 17, 1998
s. 271-70	ad. No. 17, 1998
s. 271-75	ad. No. 17, 1998 am. No. 179, 1999
s. 271-80	ad. No. 17, 1998 rs. No. 178, 1999 am. No. 101, 2006; No 124, 2013
s. 271-85	ad. No. 17, 1998 am. No. 178, 1999 (as am. by No. 57, 2002); No. 179, 1999 rep. No. 101, 2006
s. 271-90	ad. No. 17, 1998
s. 271-95	ad. No. 17, 1998
s. 271-100	ad. No. 17, 1998 rep. No. 15, 2017
s. 271-105	ad. No. 17, 1998 am. No. 66, 2003
Division 272	
Subdivision 272-A	
s. 272-5	ad. No. 17, 1998
s. 272-10	ad. No. 17, 1998 am. No. 63, 1998
s. 272-15	ad. No. 17, 1998
s. 272-20	ad. No. 17, 1998
s. 272-25	ad. No. 17, 1998 am. No. 15, 2007
s. 272-30	ad. No. 17, 1998
s. 272-35	ad. No. 17, 1998

Endnote 4—Amendment history

Provision affected	How affected
s. 272-40	ad. No. 17, 1998
Subdivision 272-B	
s. 272-45	ad. No. 17, 1998
s. 272-50	ad. No. 17, 1998 am. No. 63, 1998; No. 163, 2001
s. 272-55	ad. No. 17, 1998
s. 272-60	ad. No. 17, 1998
s. 272-63	ad. No. 17, 1998
Subdivision 272-C	
s. 272-65	ad. No. 17, 1998
s. 272-70	ad. No. 17, 1998
Subdivision 272-D	
s. 272-75	ad. No. 17, 1998
s. 272-80	ad. No. 17, 1998 am. No. 41, 2005; No. 143, 2007; No 124, 2013
s. 272-85	ad. No. 17, 1998 am. No. 41, 2005; No. 143, 2007; No 124, 2013
s. 272-87	ad. No. 17, 1998 am. No. 93, 1999; No 21, 2015
s. 272-90	ad. No. 17, 1998 am. No. 63, 1998; No. 101, 2004; No. 63, 2005; No. 101, 2006; No. 143, 2007; No. 144, 2008; No. 169, 2012; No 96, 2013; No 23, 2018
s. 272-95	ad. No. 17, 1998 rs. No. 143, 2007 am. No. 144, 2008
Subdivision 272-E	
s. 272-100	ad. No. 17, 1998 am. No. 78, 2007; No. 45, 2008; No 124, 2013; No 70, 2015
Subdivision 272-F	
s. 272-105	ad. No. 17, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am No 53, 2016
Subdivision 272-G	
s. 272-110	ad. No. 17, 1998
s. 272-115	ad. No. 17, 1998
Subdivision 272-H	
s. 272-120	ad. No. 17, 1998
Subdivision 272-I	
s. 272-125	ad. No. 17, 1998
	am. No. 101, 2004
Subdivision 272-J	
s. 272-127	ad. No. 17, 1998
Subdivision 272-K	
s. 272-130	ad. No. 17, 1998
Subdivision 272-L	
s. 272-135	ad. No. 17, 1998
Subdivision 272-M	
s 272-140	ad No 17, 1998
	am No 55, 2001; No 101, 2006; No 143, 2007; No 164, 2007; No 144, 2008; No 114, 2010; No 124, 2013; No 7, 2019
Schedule 2G.....	ad. No. 85, 1998
	rep. No. 79, 2010
s. 393-1	ad. No. 85, 1998
	rep. No. 79, 2010
s. 393-5	ad. No. 85, 1998
	rep. No. 79, 2010
s. 393-7	ad. No. 85, 1998
	rep. No. 79, 2010
Link note to Guide	rep. No. 41, 2005
s. 393-10	ad. No. 85, 1998
	am. No. 55, 2007
	rep. No. 79, 2010

Endnote 4—Amendment history

Provision affected	How affected
Note 4 to s. 393-10(1).....	ad. No. 138, 2002 rep. No. 79, 2010
s. 393-15	ad. No. 85, 1998 rep. No. 79, 2010
Note 3 to s. 393-15(1).....	ad. No. 138, 2002 rep. No. 79, 2010
Note to s. 393-15(2) Renumbered Note 1	No. 138, 2002
Note 1 to s. 393-15(2).....	rep. No. 79, 2010
Note 2 to s. 393-15(2).....	ad. No. 138, 2002 rep. No. 79, 2010
Note to s. 393-15(3).....	ad. No. 42, 2009 rep. No. 79, 2010
Note 2 to s. 393-15(4).....	rs. No. 101, 2006 rep. No. 79, 2010
Note 3 to s. 393-15(4).....	ad. No. 42, 2009 rep. No. 79, 2010
s. 393-20	ad. No. 85, 1998 rep. No. 79, 2010
Link note to Guide	rep. No. 41, 2005
s. 393-25	ad. No. 85, 1998 am. No. 138, 2002; No. 107, 2003; No. 101, 2006; No. 42, 2009 rep. No. 79, 2010
s. 393-30	ad. No. 85, 1998 am. No. 146, 2001; No. 138, 2002 rep. No. 79, 2010
Note to s. 393-30(3)(a).....	am. No. 101, 2006 rep. No. 79, 2010
Subhead. to s. 393-35(6)	rs. No. 55, 2007 rep. No. 79, 2010
s. 393-35	ad. No. 85, 1998

Income Tax Assessment Act 1936

415

Compilation No. 170

Compilation date: 20/09/2020

Registered: 25/09/2020

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 138, 2002; No. 55, 2007
	rep. No. 79, 2010
s. 393-37	ad. No. 138, 2002
	rs. No. 138, 2002
	am. No. 38, 2008
	rep. No. 79, 2010
s. 393-40	ad. No. 85, 1998
	am. No. 138, 2002
	rep. No. 79, 2010
s. 393-45	ad. No. 85, 1998
	am. No. 138, 2002
	rep. No. 79, 2010
s. 393-50	ad. No. 85, 1998
	am. No. 101, 2006
	rep. No. 79, 2010
s. 393-52	ad. No. 107, 2003
	rep. No. 79, 2010
s. 393-55	ad. No. 85, 1998
	rep. No. 79, 2010
Link note to Guide	rep. No. 41, 2005
s. 393-60	ad. No. 85, 1998
	am. No. 101, 2006; No. 15, 2007
	rep. No. 79, 2010
s. 393-65	ad. No. 85, 1998
	rep. No. 79, 2010
Subdiv. 393-D	ad. No. 42, 2009
	rep. No. 79, 2010
s. 393-75	ad. No. 42, 2009
	rep. No. 79, 2010
s. 393-80	ad. No. 42, 2009
	rep. No. 79, 2010

Endnote 4—Amendment history

Provision affected	How affected
s. 393-85	ad. No. 42, 2009 rep. No. 79, 2010
Schedule 2H	
Heading to Schedule 2H	rs. No. 97, 2008
Schedule 2H.....	ad. No. 103, 1999
Division 326	
s. 326-1	ad. No. 103, 1999 am. No. 97, 2008
Subdivision 326-A	
s. 326-5	ad. No. 103, 1999 am. No. 57, 2002; No. 101, 2006
s. 326-10	ad. No. 103, 1999 am. No. 97, 2008; No. 88, 2009; No. 37, 2019
s. 326-15	ad. No. 103, 1999 am. No. 97, 2008
s. 326-20	ad. No. 103, 1999
s. 326-25	ad. No. 103, 1999 am. No. 57, 2002
s. 326-30	ad. No. 103, 1999
s. 326-35	ad. No. 103, 1999
Subdivision 326-B	
s. 326-40	ad. No. 103, 1999 am. No. 57, 2002
s. 326-45	ad. No. 103, 1999
s. 326-50	ad. No. 103, 1999 am. No. 57, 2002
s. 326-52	ad. No. 57, 2002
s. 326-55	ad. No. 103, 1999
s. 326-60	ad. No. 103, 1999 am. No. 57, 2002

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 326-C	
s. 326-65	ad. No. 103, 1999 am. No. 57, 2002
Subdivision 326-D	
s. 326-70	ad. No. 103, 1999 am. No. 57, 2002; No. 101, 2006
s. 326-75	ad. No. 103, 1999
s. 326-80	ad. No. 103, 1999
s. 326-85	ad. No. 103, 1999
s. 326-90	ad. No. 103, 1999
s. 326-95	ad. No. 103, 1999
s. 326-100	ad. No. 103, 1999 am. No. 101, 2006
s. 326-105	ad. No. 103, 1999 am. No. 101, 2006
s. 326-110	ad. No. 103, 1999 am. No. 101, 2006
s. 326-115	ad. No. 103, 1999 am. No. 101, 2006
s. 326-120	ad. No. 103, 1999 am. No. 23, 2005
s. 326-125	ad. No. 103, 1999
s. 326-130	ad. No. 103, 1999 am. No. 23, 2005; No. 97, 2008
Subdivision 326-E	
s. 326-135	ad. No. 103, 1999 am. No. 57, 2002; No. 101, 2006
s. 326-140	ad. No. 103, 1999
s. 326-145	ad. No. 103, 1999
s. 326-150	ad. No. 103, 1999
s. 326-155	ad. No. 103, 1999

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 101, 2006
s. 326-160	ad. No. 103, 1999
	am. No. 101, 2006
s. 326-165	ad. No. 103, 1999
	am. No. 101, 2006
s. 326-170	ad. No. 103, 1999
	am. No. 23, 2005
s. 326-175	ad. No. 103, 1999
Subdivision 326-F	
s. 326-180	ad. No. 103, 1999
Subdivision 326-G	
s. 326-185	ad. No. 103, 1999
	am. No. 57, 2002
s. 326-190	ad. No. 103, 1999
	am. No. 57, 2002
	rs. No. 101, 2006
s. 326-195	ad. No. 103, 1999
	am. No. 57, 2002
s. 326-200	ad. No. 103, 1999
Subdivision 326-H	
s. 326-205	ad. No. 103, 1999
	am. No. 101, 2006
Subdivision 326-I	
s. 326-210	ad. No. 103, 1999
Subdivision 326-J	
s. 326-215	ad. No. 103, 1999
	am. No. 101, 2006
Subdivision 326-K	
s. 326-220	ad. No. 103, 1999
	am. No. 101, 2006; No. 97, 2008

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 326-L	
s. 326-225	ad. No. 103, 1999 am. No. 101, 2006
Subdivision 326-M	
s. 326-230	ad. No. 103, 1999
s. 326-235	ad. No. 103, 1999
s. 326-240	ad. No. 103, 1999 am No 145, 2015
Subdivision 326-N	
s. 326-245	ad. No. 103, 1999
Schedule 2J	ad. No. 97, 2002 rep. No. 79, 2010
s. 321-1	ad. No. 97, 2002 rep. No. 79, 2010
s. 321-5	ad. No. 97, 2002 rep. No. 79, 2010
Link note to Guide	rep. No. 41, 2005
s. 321-10	ad. No. 97, 2002 rep. No. 79, 2010
s. 321-15	ad. No. 97, 2002 rep. No. 79, 2010
s. 321-20	ad. No. 97, 2002 rep. No. 79, 2010
s. 321-25	ad. No. 97, 2002 rep. No. 79, 2010
s. 321-30	ad. No. 97, 2002 rep. No. 79, 2010
s. 321-35	ad. No. 97, 2002 rep. No. 79, 2010
s. 321-40	ad. No. 97, 2002 rep. No. 79, 2010

Endnote 4—Amendment history

Provision affected	How affected
Link note to Guide	rep. No. 41, 2005
s. 321-45	ad. No. 97, 2002 rep. No. 79, 2010
s. 321-50	ad. No. 97, 2002 rep. No. 79, 2010
s. 321-55	ad. No. 97, 2002 rep. No. 79, 2010
s. 321-60	ad. No. 97, 2002 rep. No. 79, 2010
s. 321-65	ad. No. 97, 2002 rep. No. 79, 2010
s. 323-1	ad. No. 97, 2002 rep. No. 79, 2010
Link note to Guide	rep. No. 41, 2005
s. 323-5	ad. No. 97, 2002 rep. No. 79, 2010
s. 323-10	ad. No. 97, 2002 rep. No. 79, 2010
s. 323-15	ad. No. 97, 2002 rep. No. 79, 2010
s. 323-20	ad. No. 97, 2002 rep. No. 79, 2010
s. 323-25	ad. No. 97, 2002 rep. No. 79, 2010
Schedule 3.....	ad. No. 190, 1992 am. No. 97, 2008 rep. No. 114, 2010
Schedule 4.....	ad. No. 190, 1992 am. No. 82, 1994; No. 73, 2004 rep. No. 114, 2010

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Schedule 5.....	ad. No. 190, 1992
	rep. No. 114, 2010
