

Taxation Administration Act 1953

No. 1, 1953

**Compilation No. 215**

**Compilation date:** 11 December 2024

**Includes amendments:** Act No. 134, 2024 and Act No. 135, 2024

This compilation is in 4 volumes

Volume 1: sections 1–18

Schedule 1 (sections 6‑1 to 21‑5)

Volume 2: Schedule 1 (sections 45‑1 to 298‑110)

Volume 3: Schedule 1 (sections 308‑1 to 990‑5)

**Volume 4: Endnotes**

Each volume has its own contents

**About this compilation**

**This compilation**

This is a compilation of the *Taxation Administration Act 1953* that shows the text of the law as amended and in force on 11 December 2024 (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 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 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 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If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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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 how an amendment is to be made. If, despite the misdescription, the amendment can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and “(md not incorp)” is added to 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) |
| C[x] = Compilation No. x | /sub‑subparagraph(s) |
| Ch = Chapter(s) | pres = present |
| def = definition(s) | prev = previous |
| Dict = Dictionary | (prev…) = previously |
| disallowed = disallowed by Parliament | Pt = Part(s) |
| Div = Division(s) | r = regulation(s)/rule(s) |
| ed = editorial change | reloc = relocated |
| exp = expires/expired or ceases/ceased to have | renum = renumbered |
| effect | rep = repealed |
| F = Federal Register of Legislation | rs = repealed and substituted |
| gaz = gazette | s = section(s)/subsection(s) |
| LA = *Legislation Act 2003* | Sch = Schedule(s) |
| LIA = *Legislative Instruments Act 2003* | Sdiv = Subdivision(s) |
| (md) = misdescribed amendment can be given | SLI = Select Legislative Instrument |
| effect | SR = Statutory Rules |
| (md not incorp) = misdescribed amendment | Sub‑Ch = Sub‑Chapter(s) |
| cannot be given effect | SubPt = Subpart(s) |
| mod = modified/modification | underlining = whole or part not |
| No. = Number(s) | commenced or to be commenced |

Endnote 3—Legislation history

| Act | Number and year | Assent | Commencement | Application, saving and transitional provisions |
| --- | --- | --- | --- | --- |
| Taxation Administration Act 1953 | 1, 1953 | 4 Mar 1953 | 1 Apr 1953 |  |
| Income Tax and Social Services Contribution Assessment Act 1953 | 28, 1953 | 15 Apr 1953 | 15 Apr 1953 | — |
| Entertainments Tax Abolition Act 1953 | 39, 1953 | 30 Sept 1953 | 1 Oct 1953 | — |
| Pay‑roll Tax Assessment Act 1953 | 40, 1953 | 2 Oct 1953 | 1 Oct 1953 | — |
| Estate Duty Assessment Act 1953 | 52, 1953 | 28 Oct 1953 | 28 Oct 1953 | — |
| Salaries Adjustment Act 1955 | 18, 1955 | 10 June 1955 | 10 June 1955 | s. 3(2) |
| Salaries (Statutory Offices) Adjustment Act 1957 | 39, 1957 | 12 Sept 1957 | 1 July 1957 | — |
| Taxation Administration Act 1959 | 95, 1959 | 4 Dec 1959 | 4 Dec 1959 | — |
| Salaries (Statutory Offices) Adjustment Act 1960 | 17, 1960 | 17 May 1960 | 17 May 1960 | s. 2 |
| Salaries (Statutory Offices) Adjustment Act 1964 | 75, 1964 | 5 Nov 1964 | 5 Nov 1964 | s. 2 |
| Taxation Administration Act 1965 | 155, 1965 | 18 Dec 1965 | 14 Feb 1966 | — |
| Statute Law Revision (Decimal Currency) Act 1966 | 93, 1966 | 29 Oct 1966 | 1 Dec 1966 | — |
| Salaries Act 1968 | 120, 1968 | 2 Dec 1968 | 2 Dec 1968 | s. 2 |
| Statute Law Revision Act 1973 | 216, 1973 | 19 Dec 1973 | 31 Dec 1973 | ss. 9(1) and 10 |
| Taxation Administration Act 1974 | 133, 1974 | 9 Dec 1974 | ss. 1 and 2: Royal Assent  ss. 3, 4, 7, 8 and 10–12: 23 Dec 1974 (*see Gazette* 1974, No. 103D) Remainder: 1 July 1976 (*see Gazette* 1976, No. S107) | s. 9(2) |
| Jurisdiction of Courts (Miscellaneous Amendments) Act 1979 | 19, 1979 | 28 Mar 1979 | Parts II–XVII (ss. 3–123): 15 May 1979 (*see Gazette* 1979, No. S86) Remainder: Royal Assent | ss. 110(2) and 125–127 |
| Taxation Administration Amendment Act 1979 | 59, 1979 | 15 June 1979 | 15 June 1979 | — |
| Statute Law (Miscellaneous Provisions) Act (No. 1) 1983 | 39, 1983 | 20 June 1983 | s 7(1), (5) and Sch 1: 18 July 1983 (s 2(1)) | s 7(1) and (5) |
| Taxation Administration Amendment Act 1983 | 117, 1983 | 16 Dec 1983 | 16 Dec 1983 | — |
| Taxation Laws Amendment Act 1984 | 123, 1984 | 19 Oct 1984 | ss. 1 and 2: Royal Assent s. 319(1): 14 Feb 1983 (*see* s. 2(2)) Remainder: 14 Dec 1984 | s. 317 |
| Trust Recoupment Tax (Consequential Amendments) Act 1985 | 4, 1985 | 24 Mar 1985 | 5 Apr 1985 (*see* s. 2) | — |
| Sales Tax Laws Amendment Act 1985 | 47, 1985 | 30 May 1985 | ss. 3, 4(2), 11, 12 and Part XI (ss. 54–56): 21 Aug 1981 ss. 5, 18, 20, 22, 24, 28(2), 39, 40, 45, 48, 50, 51 and 53: 10 May 1985 (*see* s. 2(3)) Remainder: Royal Assent | s. 2(4) and (5) |
| Statute Law (Miscellaneous Provisions) Act (No. 1) 1985 | 65, 1985 | 5 June 1985 | Sch 1: 3 July 1985 (s 2(1)) Sch 1: 14 Dec 1984 (s 2(45)) | — |
| as amended by |  |  |  |  |
| Statute Law (Miscellaneous Provisions) Act (No. 2) 1985 | 193, 1985 | 16 Dec 1985 | Sch 1: 3 July 1985 (s 2(15)(b)) | — |
| National Crime Authority (Miscellaneous Amendments) Act 1985 | 104, 1985 | 16 Oct 1985 | s. 14(1): 1 July 1984 Remainder: Royal Assent | — |
| Taxation Laws Amendment Act (No. 2) 1985 | 123, 1985 | 28 Oct 1985 | 28 Oct 1985 | — |
| Taxation Laws Amendment Act (No. 3) 1985 | 168, 1985 | 16 Dec 1985 | Part II (ss. 3–9): 1 Jan 1986 Parts IV–VI (ss. 12–17): 1 July 1969 Remainder: Royal Assent | — |
| Fringe Benefits Tax (Miscellaneous Provisions) Act 1986 | 41, 1986 | 24 June 1986 | 24 June 1986 (*see* s. 2) | s. 2(2) |
| Taxation Laws Amendment Act 1986 | 46, 1986 | 24 June 1986 | Part IV (ss. 31–41): 1 July 1986 Part V (ss. 42, 43): 28 Oct 1985 Remainder: Royal Assent | — |
| Taxation Boards of Review (Transfer of Jurisdiction) Act 1986 | 48, 1986 | 24 June 1986 | s. 31 and Parts VII and VIII (ss. 45–56): 24 June 1986 (*see* s. 2(2)) Remainder: 1 July 1986 | ss. 213, 221, 229 and 231 |
| Taxation Laws Amendment Act (No. 2) 1986 | 49, 1986 | 24 June 1986 | ss. 33 and 36: 16 Dec 1985 (*see* s. 2(2)) ss. 34, 35 and 37–39: 22 May 1986 (*see* s. 2(3) and *Gazette* 1986, No. S225) Remainder: Royal Assent | — |
| Taxation Laws Amendment Act (No. 3) 1986 | 112, 1986 | 4 Nov 1986 | 4 Nov 1986 | — |
| Taxation Administration Amendment (Recovery of Tax Debts) Act 1986 | 144, 1986 | 9 Dec 1986 | 9 Dec 1986 | — |
| Taxation Laws Amendment Act (No. 4) 1986 | 154, 1986 | 18 Dec 1986 | Part II (ss. 3–6) and ss. 8(a) and 9–11: 1 Jan 1987 s. 8(c): 10 June 1986 ss. 26(b), (c), 28, 40, 49(3) and (7): 1 Jan 1987 (*see* s. 2(4) and *Gazette* 1986, No. S650) s. 55: 1 Mar 1987 (*see Gazette* 1987, No. S32) Remainder: Royal Assent | s. 55(2) |
| Taxation Laws Amendment (Company Distributions) Act 1987 | 58, 1987 | 5 June 1987 | 5 June 1987 (*see* s. 2) | — |
| Taxation Laws Amendment Act (No. 2) 1987 | 62, 1987 | 5 June 1987 | s 55 and Sch 4: 5 June 1987 (s 2(1)) Sch 1: 1 July 1987 (s 2(6)) | s 55(2) |
| Taxation Laws Amendment Act (No. 3) 1987 | 108, 1987 | 13 Nov 1987 | 13 Nov 1987 | s. 43 |
| Crimes Legislation Amendment Act 1987 | 120, 1987 | 16 Dec 1987 | s 33: 16 Dec 1987 (s 2(2)) | — |
| Taxation Laws Amendment Act (No. 4) 1987 | 138, 1987 | 18 Dec 1987 | s. 6 and Parts IV, V (ss. 63–88): 21 Dec 1987 (*see* s. 2(2) and *Gazette* 1987, No. S347) Remainder: Royal Assent | — |
| Petroleum Resource Rent Tax (Miscellaneous Provisions) Act 1987 | 145, 1987 | 18 Dec 1987 | 15 Jan 1988 (*see* s. 2) | — |
| Taxation Laws Amendment Act (No. 4) 1988 | 95, 1988 | 24 Nov 1988 | ss. 44(a) and 54(11): 16 Mar 1989 (*see* s. 2(2)) Remainder: Royal Assent | — |
| as amended by |  |  |  |  |
| Taxation Laws Amendment Act (No. 3) 1989 | 107, 1989 | 30 June 1989 | (*see* 107, 1989 below) | — |
| Taxation Laws Amendment (Tax File Numbers) Act 1988 | 97, 1988 | 25 Nov 1988 | s 22–28 and 29(1): 1 Jan 1989 (s 2(1)) | — |
| Taxation Laws Amendment Act (No. 2) 1989 | 97, 1989 | 30 June 1989 | 30 June 1989 | — |
| Taxation Laws Amendment (Superannuation) Act 1989 | 105, 1989 | 30 June 1989 | s. 5(o): 18 Dec 1987 Remainder: 30 June 1989 (*see* s. 2(1)) | — |
| Taxation Laws Amendment Act (No. 3) 1989 | 107, 1989 | 30 June 1989 | Part 6 (ss. 29, 30): 24 Nov 1988 (*see* s. 2(2)) Remainder: Royal Assent | — |
| Child Support (Assessment) Act 1989 | 124, 1989 | 21 Sept 1989 | 1 Oct 1989 (*see Gazette* 1989, No. S314) | — |
| Social Security and Veterans’ Affairs Legislation Amendment Act (No. 3) 1989 | 163, 1989 | 19 Dec 1989 | s 50 and 51: 13 Nov 1989 (s 2) | — |
| Taxation Laws Amendment Act (No. 4) 1989 | 167, 1989 | 19 Dec 1989 | s. 31: 19 Jan 1989 Part 4 (ss. 35–37): 25 Jan 1989 Remainder: Royal Assent | — |
| Taxation Laws Amendment Act (No. 5) 1989 | 20, 1990 | 17 Jan 1990 | 17 Jan 1990 | s. 2(2) |
| Training Guarantee (Administration) Act 1990 | 60, 1990 | 16 June 1990 | s. 43 and Part 10 (ss. 88–95): 31 Oct 1990 (*see Gazette* 1990, No. S272) Remainder: 1 July 1990 | — |
| Occupational Superannuation (Reasonable Benefit Limits) Amendment Act 1990 | 61, 1990 | 16 June 1990 | s 26: 1 July 1990 (s 2(4)) | — |
| Corporations Legislation Amendment Act 1990 | 110, 1990 | 18 Dec 1990 | Parts 1 and 2 (ss. 1–7): Royal Assent s. 9(2): 8 Apr 1991 (*see Gazette* 1991, No. S79) Remainder: 1 Jan 1991 (*see Gazette* 1990, No. S335) | — |
| Social Security and Veterans’ Affairs Legislation Amendment Act (No. 2) 1990 | 119, 1990 | 28 Dec 1990 | ss. 4–6, 7(g), 8, 19–21, 22(g) and 23: 22 Aug 1990 ss. 7(a)–(f) and 22(a)–(f): 1 Mar 1991 ss. 9, 10, 41(b) and 42(b): 1 Jan 1991 Remainder: Royal Assent | — |
| as amended by |  |  |  |  |
| Social Security Legislation Amendment Act 1991 | 69, 1991 | 25 June 1991 | s 23: 28 Dec 1990 (s 2) | — |
| Debits Tax Termination Act 1990 | 136, 1990 | 28 Dec 1990 | 1 Jan 1991 | — |
| Taxation Laws Amendment (Foreign Income) Act 1990 | 5, 1991 | 8 Jan 1991 | 8 Jan 1991 | — |
| Social Security Legislation Amendment Act 1990 | 6, 1991 | 8 Jan 1991 | s 97 and 98: 1 Jan 1991 (s 2) | — |
| Taxation Laws Amendment Act 1991 | 48, 1991 | 24 Apr 1991 | s 101 and 102: 24 Apr 1991 (s 2(1)) | — |
| Taxation Laws Amendment Act (No. 2) 1991 | 100, 1991 | 27 June 1991 | s 93: 27 June 1991 (s 2(1)) | — |
| Industrial Relations Legislation Amendment Act 1991 | 122, 1991 | 27 June 1991 | ss. 4(1), 10(b) and 15–20: 1 Dec 1988 ss. 28(b)–(e), 30 and 31: 10 Dec 1991 (*see Gazette* 1991, No. S332) Remainder: Royal Assent | s. 31(2) |
| Taxation Laws Amendment Act (No. 3) 1991 | 216, 1991 | 24 Dec 1991 | ss. 11 and 89(2): 22 Jan 1991 ss. 40 and 42: 6 Jan 1992 (*see* s. 2(3)) ss. 45, 46, 48–51, 54–58, 60–66, 90(1), (3)–(14), 93–96 and 98–101: 21 Aug 1991 ss. 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. 107: 24 June 1992 ss. 112–117: 1 Mar 1992 (*see Gazette* 1992, No. GN7) Part 9 (ss. 121, 122): 1 July 1991 Remainder: Royal Assent | ss. 114–117 |
| Taxation Administration Amendment Act 1992 | 47, 1992 | 17 June 1992 | 17 June 1992 | — |
| Superannuation Guarantee (Consequential Amendments) Act 1992 | 92, 1992 | 30 June 1992 | 1 July 1992 | — |
| Taxation Laws Amendment Act (No. 3) 1992 | 98, 1992 | 30 June 1992 | ss. 32–36: 1 July 1992 Remainder: Royal Assent | — |
| Taxation Laws Amendment (Self Assessment) Act 1992 | 101, 1992 | 30 June 1992 | 30 June 1992 | ss. 12–14 |
| Sales Tax Amendment (Transitional) Act 1992 | 118, 1992 | 30 Sept 1992 | 28 Oct 1992 | — |
| Student Assistance Amendment Act 1992 | 138, 1992 | 19 Nov 1992 | ss. 31–43: 1 Jan 1993 Remainder: Royal Assent | — |
| Taxation Laws Amendment (Superannuation) Act 1992 | 208, 1992 | 22 Dec 1992 | s 91–93: 22 Dec 1992 (s 2(1)) | — |
| Corporate Law Reform Act 1992 | 210, 1992 | 24 Dec 1992 | s 125: 23 June 1993 (s 2(3) and gaz 1993, No S186) | — |
| Taxation Laws Amendment Act (No. 5) 1992 | 224, 1992 | 24 Dec 1992 | s 122–126: 24 Dec 1992 (s 2(1)) | — |
| Taxation Laws Amendment Act 1993 | 17, 1993 | 9 June 1993 | s 63: 9 June 1993 (s 2(1)) | — |
| Superannuation Industry (Supervision) Consequential Amendments Act 1993 | 82, 1993 | 30 Nov 1993 | ss. 1, 2, 14, 16(2), 41, 42, 45, 46, 48(1) and 52–64: 1 Dec 1993 Remainder: 1 July 1994 | s. 77 |
| Taxation Laws Amendment (Infrastructure Borrowings) Act 1994 | 163, 1994 | 16 Dec 1994 | 16 Dec 1994 | — |
| Superannuation Laws Amendment (Small Accounts and Other Measures) Act 1995 | 53, 1995 | 23 June 1995 | 1 July 1995 | — |
| Taxation Laws Amendment Act (No. 1) 1995 | 120, 1995 | 25 Oct 1995 | Schedule 1 (item 58): 23 Nov 1994 (*see* s. 2(2)) Schedule 2 (items 8–13): 1 July 1994 Remainder: Royal Assent | Sch. 2 (items 1, 7, 18, 20) |
| Taxation Laws Amendment Act (No. 2) 1995 | 169, 1995 | 16 Dec 1995 | Sch 8 (items 6–8): 16 Dec 1995 (s 2(1)) | Sch 8 (item 8) |
| Statute Law Revision Act 1996 | 43, 1996 | 25 Oct 1996 | Sch 4 (item 145): 25 Oct 1996 (s 2(1)) | — |
| Family (Tax Initiative) Act 1996 | 63, 1996 | 27 Nov 1996 | 1 Jan 1997 | — |
| Law and Justice Legislation Amendment Act 1997 | 34, 1997 | 17 Apr 1997 | Sch 16 (items 1–6, 8–11): 1 July 1997 (s 2(2) and gaz 1997, No S244) Sch 16 (item 7): 17 Apr 1997 (s 2(1)) | — |
| Income Tax (Consequential Amendments) Act 1997 | 39, 1997 | 17 Apr 1997 | 1 July 1997 | Sch. 2 (items 5, 6) |
| Taxation Laws Amendment Act (No. 4) 1997 | 174, 1997 | 21 Nov 1997 | Sch 7 (items 17, 18): 21 Nov 1997 (s 2(1)) | — |
| Taxation Laws (Technical Amendments) Act 1998 | 41, 1998 | 4 June 1998 | Sch 1 (items 1–3) and Sch 6 (item 19): 4 June 1998 (s 2(1)) | — |
| Taxation Laws Amendment (Farm Management Deposits) Act 1998 | 85, 1998 | 2 July 1998 | 2 Jan 1999 | — |
| Taxation Laws Amendment Act (No. 3) 1999 | 11, 1999 | 31 Mar 1999 | Sch 1 (items 346–352): 1 July 1999 (s 2(3)) | ⎯ |
| Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999 | 44, 1999 | 17 June 1999 | Sch 7 (items 227, 228): 1 July 1999 (s 3(2)(e), (16) and gaz 1999, No S283) | — |
| as amended by |  |  |  |  |
| Financial Sector Legislation Amendment Act (No. 1) 2000 | 160, 2000 | 21 Dec 2000 | Schedule 1 (item 21): Royal Assent Remainder: 18 Jan 2001 | — |
| A New Tax System (Goods and Services Tax Administration) Act 1999 | 56, 1999 | 8 July 1999 | 1 July 2000 | — |
| as amended by |  |  |  |  |
| A New Tax System (Pay As You Go) Act 1999 | 178, 1999 | 22 Dec 1999 | Sch 1 (items 70, 71): 1 July 2000 (s 2(2)) | — |
| A New Tax System (Indirect Tax Administration) Act 1999 | 59, 1999 | 8 July 1999 | 1 July 2000 (s 2) | — |
| as amended by |  |  |  |  |
| A New Tax System (Indirect Tax and Consequential Amendments) Act 1999 | 176, 1999 | 22 Dec 1999 | Sch 5 (item 1): 1 July 2000 (s 2(10)) | — |
| A New Tax System (Tax Administration) Act (No. 1) 2000 | 44, 2000 | 3 May 2000 | Sch 4 (item 1): 1 July 2000 (s 2(10)) | — |
| A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999 | 83, 1999 | 8 July 1999 | Sch 10 (items 66, 67A): 10 Dec 1999 (s 2(6A)–(6C)) Sch 10 (item 67): never commenced (s 2(6B), (6C)) Sch 10 (item 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, 5): 8 July 1999 (s 2(4)) | — |
| A New Tax System (Australian Business Number Consequential Amendments) Act 1999 | 85, 1999 | 8 July 1999 | 8 July 1999 (*see* s. 2) | — |
| Taxation Laws Amendment Act (No. 4) 1999 | 94, 1999 | 16 July 1999 | Sch 7: 16 July 1999 (s 2(1)) | — |
| Statute Stocktake Act 1999 | 118, 1999 | 22 Sept 1999 | Sch 2 (items 25–28): 22 Sept 1999 (s 2) | — |
| Superannuation (Unclaimed Money and Lost Members) Consequential and Transitional Act 1999 | 128, 1999 | 13 Oct 1999 | s 9, Sch 1 (items 75, 76) and Sch 3 (items 5, 6): 13 Oct 1999 (s 2(1), (2), (6)) Sch 3 (items 2, 3): 2 June 1997 (s 2(5)) | s 9 |
| Public Employment (Consequential and Transitional) Amendment Act 1999 | 146, 1999 | 11 Nov 1999 | Sch 1 (items 911–915): 5 Dec 1999 (s 2(1), (2)) | — |
| Australian Security Intelligence Organisation Legislation Amendment Act 1999 | 161, 1999 | 10 Dec 1999 | Sch 6: 10 Dec 1999 (s 2(1)) | — |
| A New Tax System (Indirect Tax and Consequential Amendments) Act 1999 | 176, 1999 | 22 Dec 1999 | Sch 5 (items 2–10): 1 July 2000 (s 2(10), (11)) | — |
| A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999 | 177, 1999 | 22 Dec 1999 | Sch 7 (item 38) and Sch 8 (items 19–22): 1 July 2000 (s 2(9)) | — |
| A New Tax System (Pay As You Go) Act 1999 | 178, 1999 | 22 Dec 1999 | Sch 1 (items 1–4, 85–88) and Sch 2 (items 1–22, 35, 36, 75–82, 92, 93): 22 Dec 1999 (s 2(1)) | Sch 1 (items 3, 4) and Sch 2 (items 35, 36, 92, 93) |
| as amended by |  |  |  |  |
| A New Tax System (Tax Administration) Act 1999 | 179, 1999 | 22 Dec 1999 | Sch 10 (item 20): 22 Dec 1999 (s 2(1)) | — |
| A New Tax System (Tax Administration) Act (No. 1) 2000 | 44, 2000 | 3 May 2000 | Sch 4 (items 2, 3): 22 Dec 1999 (s 2(1)) | — |
| A New Tax System (Tax Administration) Act 1999 | 179, 1999 | 22 Dec 1999 | Sch 1 (items 1–4, 7, 8), Sch 2 (items 1–4, 86–93, 103–107, 130, 131), Sch 3 (items 1, 2), Sch 4, Sch 5 (items 69, 73, 74), Sch 6 (items 14–24), Sch 10 (items 1–18), Sch 12 (item 21) and Sch 14: 22 Dec 1999 (s 2(1)–(6), (7)(b), (c)) Sch 2 (items 94–102), Sch 11 (items 111, 112), Sch 12 (items 4–20) and Sch 15 (items 9–18): 1 July 2000 (s 2(8), (9)(b), (12)) | Sch 1 (items 7, 8), Sch 2 (items 2, 107, 130, 131), Sch 3 (item 2), Sch 4 (item 2), Sch 5 (items 73, 74) and Sch 6 (item 24) |
| as amended by |  |  |  |  |
| A New Tax System (Tax Administration) Act (No. 1) 2000 | 44, 2000 | 3 May 2000 | Sch 3 (item 4): 22 Dec 1999 (s 2(1)) | — |
| A New Tax System (Tax Administration) Act (No. 2) 2000 | 91, 2000 | 30 June 2000 | Sch 2 (item 1A): 1 July 2000 (s 3(1)) | — |
| Taxation Laws Amendment Act (No. 2) 2002 | 57, 2002 | 3 July 2002 | Sch 12 (item 41): 22 Dec 1999 (s 2(1) item 45) | — |
| Federal Magistrates (Consequential Amendments) Act 1999 | 194, 1999 | 23 Dec 1999 | Sch 24: 23 Dec 1999 (s 2(1)) | — |
| Diesel and Alternative Fuels Grants Scheme (Administration and Compliance) Act 1999 | 201, 1999 | 23 Dec 1999 | Sch 2: 24 Dec 1999 (s 2(3)) | — |
| A New Tax System (Tax Administration) Act (No. 1) 2000 | 44, 2000 | 3 May 2000 | Sch 1, Sch 3 (items 55–67) and Sch 4 (items 17–48): 22 Dec 1999 (s 2(1)) Sch 2 (item 12): 1 Apr 2000 (s 2(2)) Sch 3 (item 68): 1 July 2000 (s 2(8)) | Sch 3 (item 62) |
| Taxation Laws Amendment Act (No. 2) 2000 | 58, 2000 | 31 May 2000 | Sch 8 (item 20): 1 July 1999 (s 2(13)) | — |
| Fuel Sales Grants (Consequential Amendments) Act 2000 | 60, 2000 | 19 June 2000 | 19 June 2000 (s 2) | — |
| Taxation Laws Amendment Act (No. 6) 2000 | 76, 2000 | 28 June 2000 | 28 June 2000 | Sch. 1 (item 8(4)) |
| Diesel and Alternative Fuels Grants Scheme Amendment Act 2000 | 77, 2000 | 30 June 2000 | Sch 2: 30 June 2000 (s 2(1)) | — |
| New Business Tax System (Alienation of Personal Services Income) Act 2000 | 86, 2000 | 30 June 2000 | Sch 1 (items 26A, 26B, 27–58): 30 June 2000 (s 2(1)) | Sch 1 (item 58) |
| New Business Tax System (Miscellaneous) Act (No. 2) 2000 | 89, 2000 | 30 June 2000 | Sch 2 (items 114, 116) and Sch 7: 22 Dec 1999 (s 2(6), (10)) Sch 2 (items 115, 117): 30 June 2000 (s 2(1)) |  |
| as amended by |  |  |  |  |
| Taxation Laws Amendment Act (No. 2) 2002 | 57, 2002 | 3 July 2002 | Sch 12 (item 46): 30 June 2000 (s 2(1) item 49) | — |
| A New Tax System (Tax Administration) Act (No. 2) 2000 | 91, 2000 | 30 June 2000 | Sch 1 and Sch 2 (items 68–120, 142A, 143, 144): 1 July 2000 (s 3(1)) Sch 3 (items 1–16): 22 Dec 1999 (s 3(4)) | Sch 1 (items 3, 4) and Sch 2 (item 144) |
| as amended by |  |  |  |  |
| Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006 | 101, 2006 | 14 Sept 2006 | Sch 2 (items 14–17): 14 Sept 2006 (s 2(1) item 2) | — |
| Indirect Tax Legislation Amendment Act 2000 | 92, 2000 | 30 June 2000 | Sch 1 (items 10, 10A, 11), Sch 4 (item 10), Sch 6 (items 8–10), Sch 7 (items 31–33), Sch 9 (items 12–16, 18) and Sch 11 (item 17): 1 July 2000 (s 2(1), (3)) | Sch 9 (item 18) |
| Social Security and Veterans’ Entitlements Legislation Amendment (Miscellaneous Matters) Act 2000 | 94, 2000 | 30 June 2000 | Sch 5: 1 July 2000 (s 2(5)) | — |
| Youth Allowance Consolidation Act 2000 | 106, 2000 | 6 July 2000 | Sch 5 (items 10, 11): 1 July 1998 (s 2(3)) Sch 5 (item 12): 1 July 1999 (s 2(17)) | — |
| Social Security and Veterans’ Entitlements Legislation Amendment (Private Trusts and Private Companies–Integrity of Means Testing) Act 2000 | 132, 2000 | 13 Nov 2000 | Sch 5: 13 Nov 2000 (s 2) | — |
| Criminal Code Amendment (Theft, Fraud, Bribery and Related Offences) Act 2000 | 137, 2000 | 24 Nov 2000 | Sch 2 (items 395–398, 418, 419): 24 May 2001 (s 2(3)) | Sch 2 (items 418, 419) |
| Taxation Laws Amendment Act (No. 8) 2000 | 156, 2000 | 21 Dec 2000 | Sch 5 (items 4–17, 18(1A), (2)): 21 Dec 2000 (s 2(1)) Sch 7 (items 19, 20): 1 July 2000 (s 2(8)) | Sch 5 (item 18(1A), (2)) |
| Taxation Laws Amendment Act (No. 7) 2000 | 173, 2000 | 21 Dec 2000 | Sch 2: 22 Dec 1999 (s 2(2)) | Sch 2 (item 5) |
| Taxation Laws Amendment (Excise Arrangements) Act 2001 | 25, 2001 | 6 Apr 2001 | Sch 7 (items 28–37): 4 May 2001 (s 2(1)(b)) | — |
| Corporations (Repeals, Consequentials and Transitionals) Act 2001 | 55, 2001 | 28 June 2001 | s 4–14 and Sch 3 (items 509, 510): 15 July 2001 (s 2(1), (3)) | s 4–14 |
| Family and Community Services Legislation (Simplification and Other Measures) Act 2001 | 71, 2001 | 30 June 2001 | Sch 2 (item 24): 1 July 1998 (s 2(6)) | — |
| Taxation Laws Amendment Act (No. 3) 2001 | 73, 2001 | 30 June 2001 | Sch 1 (items 21, 22, 58–62(1)), Sch 2 (items 1–40, 53, 86–95(1)), Sch 3 (items 20–33), Sch 4 (items 1, 10) and Sch 5: 30 June 2001 (s 2(1)) Sch 2 (items 48–52): 1 Jan 2001 (s 2(2)) Sch 3 (items 35, 36): 1 Apr 2001 (s 2(3)) | Sch 1 (items 22, 62(1)), Sch 2 (items 40, 48–53, 95(1)), Sch 3 (items 29, 32, 33), Sch 4 (item 10) and Sch 5 (item 3) |
| as amended by |  |  |  |  |
| Taxation Laws Amendment Act (No. 2) 2002 | 57, 2002 | 3 July 2002 | Sch 12 (item 56): 30 June 2001 (s 2(1) item 56) | — |
| Child Support Legislation Amendment Act 2001 | 75, 2001 | 30 June 2001 | Sch 5 (items 71–74): 30 June 2001 (s 2(1)) | Sch 5 (item 74) |
| Financial Sector (Collection of Data–Consequential and Transitional Provisions) Act 2001 | 121, 2001 | 24 Sept 2001 | ss. 1–3: Royal Assent Remainder: 1 July 2002 (*see* s. 2(2) and *Gazette* 2002, No. GN24) | — |
| National Crime Authority Legislation Amendment Act 2001 | 135, 2001 | 1 Oct 2001 | Schedules 1–7 and 9–12: 12 Oct 2001 (*see Gazette* 2001, No. S428) Schedule 8: 13 Oct 2001 (*see Gazette* 2001, No. S428) Remainder: Royal Assent | — |
| Treasury Legislation Amendment (Application of Criminal Code) Act (No. 2) 2001 | 146, 2001 | 1 Oct 2001 | s 4 and Sch 3: 15 Dec 2001 (s 2(1)) | s 4 |
| Abolition of Compulsory Age Retirement (Statutory Officeholders) Act 2001 | 159, 2001 | 1 Oct 2001 | 29 Oct 2001 | Sch. 1 (item 97) |
| New Business Tax System (Debt and Equity) Act 2001 | 163, 2001 | 1 Oct 2001 | 1 July 2001 | — |
| Taxation Laws Amendment Act (No. 5) 2001 | 168, 2001 | 1 Oct 2001 | Schedule 2: 1 July 2000 Remainder: Royal Assent | Sch. 1 (item 25) |
| Taxation Laws Amendment Act (No. 6) 2001 | 169, 2001 | 1 Oct 2001 | Sch 6 (items 18, 18A, 19(3), (4)): 1 Oct 2001 (s 2(1)) | Sch 6 (item 19(3), (4)) |
| Taxation Laws Amendment (Superannuation) Act (No. 1) 2002 | 15, 2002 | 4 Apr 2002 | 4 Apr 2002 | Sch. 1 (item 21) |
| Taxation Laws Amendment (Superannuation) Act (No. 2) 2002 | 51, 2002 | 29 June 2002 | Sch 6 (items 10, 11): 1 July 2002 (s 2(1) item 13) Sch 6 (items 12–14): 27 July 2002 (s 2(1) item 14) | Sch 6 (items 11, 14) |
| Taxation Laws Amendment Act (No. 2) 2002 | 57, 2002 | 3 July 2002 | Sch 12 (items 36, 37): 15 Dec 2001 (s 2(1) items 40, 41) Sch 12 (items 87–94): 3 July 2002 (s 2(1) item 66) | — |
| New Business Tax System (Consolidation) Act (No. 1) 2002 | 68, 2002 | 22 Aug 2002 | 24 Oct 2002 (*see* s. 2) | — |
| Proceeds of Crime (Consequential Amendments and Transitional Provisions) Act 2002 | 86, 2002 | 11 Oct 2002 | ss. 1–3: Royal Assent Remainder: 1 Jan 2003 (*see* s. 2(1) and *Gazette* 2002, No. GN44) | — |
| New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002 | 117, 2002 | 2 Dec 2002 | Sch 11 (items 12–15) and Sch 14 (items 14, 15): 24 Oct 2002 (s 2(1) item 9) | — |
| Australian Crime Commission Establishment Act 2002 | 125, 2002 | 10 Dec 2002 | Schedule 2 (items 125–187, 226): 1 Jan 2003 | Sch. 2 (item 226) |
| Petroleum (Timor Sea Treaty) (Consequential Amendments) Act 2003 | 10, 2003 | 2 Apr 2003 | Schedule 1 (items 1–52, 54–75, 78–82): 20 May 2002 Remainder: Royal Assent | — |
| New Business Tax System (Consolidation and Other Measures) Act 2003 | 16, 2003 | 11 Apr 2003 | Sch 4 (items 8–10), Sch 6 (items 11, 12), Sch 14 (items 8–12), Sch 23 (item 14) and Sch 24 (items 1–19): 24 Oct 2002 (s 2(1) items 3, 4, 9, 13, 14) Sch 28 (items 14–18, 19(3)): 29 June 2002 (s 2(1) items 17, 19) | Sch 24 (item 19) and Sch 28 (item 19(3)) |
| Energy Grants (Credits) Scheme (Consequential Amendments) Act 2003 | 54, 2003 | 27 June 2003 | 1 July 2003 | Sch. 5 (items 36, 37) |
| Taxation Laws Amendment Act (No. 4) 2003 | 66, 2003 | 30 June 2003 | Schedule 3 (items 134–139, 140(1)), Schedule 5 and Schedule 6 (items 2, 3): Royal Assent | Sch. 3 (item 140(1)), Sch. 5 (item 30) and Sch. 6 (item 3) |
| Taxation Laws Amendment Act (No. 6) 2003 | 67, 2003 | 30 June 2003 | Schedule 9 (items 1, 2, 18(2), 19): 1 Sept 2003 Schedule 10 (item 12): Royal Assent | Sch. 9 (items 18(2), 19) |
| Taxation Laws Amendment Act (No. 3) 2003 | 101, 2003 | 14 Oct 2003 | Sch 6 (item 32): 10 Dec 1999 (s 2(1) item 28) Sch 6 (item 33): 1 July 2000 (s 2(1) item 29) Sch 6 (items 34, 35): 14 Oct 2003 (s 2(1) items 30, 31) | — |
| Taxation Laws Amendment Act (No. 8) 2003 | 107, 2003 | 21 Oct 2003 | Schedule 2 (items 15–26, 40) and Schedule 7 (items 19–22): Royal Assent | Sch. 2 (item 40) and Sch. 7 (items 20, 22) |
| Superannuation (Government Co‑contribution for Low Income Earners) (Consequential Amendments) Act 2003 | 111, 2003 | 12 Nov 2003 | 12 Nov 2003 | 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 | Schedule 2 (items 24–26): Royal Assent | Sch. 2 (item 26) |
| New Business Tax System (Taxation of Financial Arrangements) Act (No. 1) 2003 | 133, 2003 | 17 Dec 2003 | 17 Dec 2003 | Sch. 4 (item 79) |
| Taxation Laws Amendment Act (No. 5) 2003 | 142, 2003 | 17 Dec 2003 | Schedule 8 (items 22, 23, 24(4)): Royal Assent | Sch. 8 (item 24(4)) |
| Higher Education Support (Transitional Provisions and Consequential Amendments) Act 2003 | 150, 2003 | 19 Dec 2003 | Sch 2 (items 152–160): 1 Jan 2004 (s 2(1) item 16) | — |
| Taxation Laws Amendment Act (No. 2) 2004 | 20, 2004 | 23 Mar 2004 | Schedule 6: 1 July 2000 Remainder: Royal Assent | — |
| Military Rehabilitation and Compensation (Consequential and Transitional Provisions) Act 2004 | 52, 2004 | 27 Apr 2004 | ss. 1–3: Royal Assent Remainder: 1 July 2004 (*see* s. 2(1)) | — |
| Tax Laws Amendment (2004 Measures No. 2) Act 2004 | 83, 2004 | 25 June 2004 | Sch 1 (item 84): 30 June 2000 (s 2(1) item 2) Sch 1 (item 107): 17 Dec 2003 (s 2(1) item 11) Sch 1 (items 125, 126(1), (6), (11)): 25 June 2004 (s 2(1) item 12) | Sch 1 (item 126(1), (6), (11)) |
| Tax Laws Amendment (2004 Measures No. 1) Act 2004 | 95, 2004 | 29 June 2004 | Sch 10 (item 40): repealed before commencing (s 2(1) item 8) Sch 10 (items 41, 44(2), (3), 45): 1 July 2005 (s 2(1) item 8) | Sch 10 (items 44(2), (3), 45) |
| as amended by |  |  |  |  |
| Tax Laws Amendment (2006 Measures No. 2) Act 2006 | 58, 2006 | 22 June 2006 | Sch 7 (items 210, 211): 1 July 2005 (s 2(1) items 22, 23) | — |
| Taxation Laws Amendment Act (No. 1) 2004 | 101, 2004 | 30 June 2004 | Sch 11 (items 3–15): 22 Dec 1999 (s 2(1) item 12) Sch 11 (item 130): 30 June 2001 (s 2(1) item 15) Sch 11 (items 155–160, 163, 164): 30 June 2004 (s 2(1) items 17, 18) | — |
| Tax Laws Amendment (Small Business Measures) Act 2004 | 134, 2004 | 13 Dec 2004 | Schedule 1 (items 15, 16), Schedule 2 (items 22, 23) and Schedule 3 (items 8–10): Royal Assent | Sch. 1 (item 16), Sch. 2 (item 23), and Sch. 3 (item 10) |
| Financial Framework Legislation Amendment Act 2005 | 8, 2005 | 22 Feb 2005 | s. 4 and Schedule 1 (items 426, 496): Royal Assent | s. 4 and Sch. 1 (item 496) |
| Tax Laws Amendment (Long‑term Non‑reviewable Contracts) Act 2005 | 10, 2005 | 22 Feb 2005 | Schedule 1 (item 18): 1 July 2005 | — |
| Tax Laws Amendment (2004 Measures No. 6) Act 2005 | 23, 2005 | 21 Mar 2005 | Schedule 2 (items 13, 14(2)) and Schedule 3 (items 103–109, 111(3)): Royal Assent | Sch. 2 (item 14(2)) and Sch. 3 (item 111(3)) |
| Tax Laws Amendment (2004 Measures No. 7) Act 2005 | 41, 2005 | 1 Apr 2005 | Schedule 1 (items 12, 13) and Schedule 10 (items 233–241, 275): Royal Assent | Sch. 1 (item 13) |
| Tax Laws Amendment (2005 Measures No. 3) Act 2005 | 63, 2005 | 26 June 2005 | Schedule 3: Royal Assent | Sch. 3 (item 3) |
| Tax Laws Amendment (Improvements to Self Assessment) Act (No. 1) 2005 | 75, 2005 | 29 June 2005 | 29 June 2005 | Sch. 1 (item 31) and Sch. 2 (item 16) |
| Tax Laws Amendment (2005 Measures No. 1) Act 2005 | 77, 2005 | 29 June 2005 | 29 June 2005 | Sch. 4 (items 7, 9) |
| Tax Laws Amendment (2005 Measures No. 2) Act 2005 | 78, 2005 | 29 June 2005 | 29 June 2005 | Sch. 4 (item 5) and Sch. 6 (item 28(1)) |
| Higher Education Legislation Amendment (2005 Measures No. 2) Act 2005 | 83, 2005 | 6 July 2005 | Schedule 3: Royal Assent | — |
| Statute Law Revision Act 2005 | 100, 2005 | 6 July 2005 | Schedule 1 (items 64, 65): Royal Assent | — |
| Tax Laws Amendment (Loss Recoupment Rules and Other Measures) Act 2005 | 147, 2005 | 14 Dec 2005 | Schedule 2 (item 25): Royal Assent | — |
| Tax Laws Amendment (2005 Measures No. 4) Act 2005 | 160, 2005 | 19 Dec 2005 | Schedule 4: 6 June 2006 (*see* F2006L01656) Remainder: Royal Assent | Sch. 1 (item 14(2), (3)) and Sch. 4 (item 27) |
| Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005 | 161, 2005 | 19 Dec 2005 | Schedule 1 (items 27–37, 46–56, 59) and Schedule 2 (items 1, 16–32): Royal Assent | Sch. 1 (items 32, 35, 37, 59) and Sch. 2 (items 28–32) |
| Tax Laws Amendment (2006 Measures No. 1) Act 2006 | 32, 2006 | 6 Apr 2006 | 6 Apr 2006 | Sch. 3 (item 17) |
| Student Assistance Legislation Amendment Act 2006 | 47, 2006 | 22 May 2006 | Schedule 1 (items 24, 25) and Schedule 2 (items 26, 27): 1 July 2006 | Sch. 1 (item 25) and Sch. 2 (item 27) |
| Tax Laws Amendment (2006 Measures No. 2) Act 2006 | 58, 2006 | 22 June 2006 | Sch 7 (items 131–169, 217–219): 22 June 2006 (s 2(1) items 6, 24) | Sch 7 (items 133, 138, 139, 165) |
| Fuel Tax (Consequential and Transitional Provisions) Act 2006 | 73, 2006 | 26 June 2006 | Sch 5 (items 39–60, 160–165): 1 July 2006 (s 2(1) items 18, 19, 21) | Sch 5 (items 53–58, 60) |
| Excise Laws Amendment (Fuel Tax Reform and Other Measures) Act 2006 | 74, 2006 | 26 June 2006 | Schedule 1 (items 97–100): 1 July 2006 | — |
| Petroleum Resource Rent Tax Assessment Amendment Act 2006 | 78, 2006 | 30 June 2006 | Schedule 1 (items 11, 12) and Schedule 4 (items 25–38): 1 July 2006 | Sch. 1 (item 12) and Sch. 4 (item 38) |
| Tax Laws Amendment (2006 Measures No. 3) Act 2006 | 80, 2006 | 30 June 2006 | Schedule 4 (items 10–14), Schedule 6 (items 10, 11) and Schedule 7 (items 4–6): Royal Assent | Sch. 4 (item 14) and Sch. 7 (item 6) |
| as amended by |  |  |  |  |
| Tax Laws Amendment (2006 Measures No. 6) Act 2007 | 4, 2007 | 19 Feb 2007 | Schedule 2 (item 23): Royal Assent | — |
| Law Enforcement Integrity Commissioner (Consequential Amendments) Act 2006 | 86, 2006 | 30 June 2006 | Schedule 1 (items 71, 72): 30 Dec 2006 (*see* s. 2(1)) | — |
| International Tax Agreements Amendment Act (No. 1) 2006 | 100, 2006 | 14 Sept 2006 | 14 Sept 2006 | Sch. 1 (item 11) and Sch. 2 (item 7) |
| Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006 | 101, 2006 | 14 Sept 2006 | Schedules 3 and 4: 1 Jan 2008 Remainder: Royal Assent | Sch. 6 (items 1, 3–11, 14, 15) |
| Tax Laws Amendment (2006 Measures No. 6) Act 2007 | 4, 2007 | 19 Feb 2007 | Schedule 2 (items 17–21): Royal Assent | Sch. 2 (item 19) |
| Statute Law Revision Act 2007 | 8, 2007 | 15 Mar 2007 | Sch 1 (item 25): 22 Dec 1999 (s 2(1) item 21) Sch 4 (item 32): 15 Mar 2007 (s 2(1) item 44) | — |
| Tax Laws Amendment (Simplified Superannuation) Act 2007 | 9, 2007 | 15 Mar 2007 | Sch 1 (items 19–24), Sch 2 (items 4, 5), Sch 4 (items 11–16) and Sch 5 (items 31–36): 15 Mar 2007 (s 2(1) items 2–8) | Sch 1 (item 24), Sch 4 (item 16) and Sch 5 (items 32, 36) |
| Superannuation Legislation Amendment (Simplification) Act 2007 | 15, 2007 | 15 Mar 2007 | Sch 1 (items 366–393, 406(1)–(3)), Sch 3 (items 61–66) and Sch 4 (item 12): 15 Mar 2007 (s 2(1) items 2, 8, 12) | Sch 1 (item 406(1)–(3)) and Sch 3 (item 66) |
| Private Health Insurance (Transitional Provisions and Consequential Amendments) Act 2007 | 32, 2007 | 30 Mar 2007 | Schedule 3 (items 17, 18): 1 July 2007 | — |
| Tax Laws Amendment (2006 Measures No. 7) Act 2007 | 55, 2007 | 12 Apr 2007 | 12 Apr 2007 | — |
| Tax Laws Amendment (2007 Measures No. 1) Act 2007 | 56, 2007 | 12 Apr 2007 | 12 Apr 2007 | Sch. 1 (item 5) and Sch. 3 (item 39) |
| Tax Laws Amendment (2007 Measures No. 2) Act 2007 | 78, 2007 | 21 June 2007 | Schedule 3 (item 22): Royal Assent | — |
| Tax Laws Amendment (2007 Measures No. 3) Act 2007 | 79, 2007 | 21 June 2007 | Schedule 8 (items 3, 26(1), (2)): 1 July 2007 Schedule 10 (items 1, 2, 14–32): Royal Assent | Sch. 8 (item 26(1), (2)) and Sch. 10 (item 32) |
| Tax Laws Amendment (Small Business) Act 2007 | 80, 2007 | 21 June 2007 | 21 June 2007 | Sch. 2 (item 67(3)) and Sch. 6 (item 9) |
| Tax Laws Amendment (2007 Measures No. 4) Act 2007 | 143, 2007 | 24 Sept 2007 | Sch 1 (items 212, 222, 225, 226), Sch 4 (items 47, 48, 51, 52), Sch 5 (items 29, 30, 48(1), (4), (5)) and Sch 7 (items 99–102, 104(3)): 24 Sept 2007 (s 2(1) items 2, 4, 5, 7, 11) Sch 5 (item 47): 15 Mar 2007 (s 2(1) item 6) | Sch 1 (items 222, 225, 226), Sch 4 (items 51, 52) and Sch 5 (item 48(1), (4), (5)) |
| Tax Laws Amendment (2007 Measures No. 5) Act 2007 | 164, 2007 | 25 Sept 2007 | Schedule 1 (items 68–70, 71(12)): Royal Assent | Sch. 1 (item 71(12)) |
| Tax Laws Amendment (Election Commitments No. 1) Act 2008 | 32, 2008 | 23 June 2008 | Schedule 1 (items 1, 24–58): Royal Assent | Sch. 1 (item 58) |
| First Home Saver Accounts (Consequential Amendments) Act 2008 | 45, 2008 | 25 June 2008 | Schedule 1 (items 53–66), Schedule 4 (item 64), Schedule 6 (items 18–21) and Schedule 7 (item 56): 26 June 2008 | — |
| Statute Law Revision Act 2008 | 73, 2008 | 3 July 2008 | Schedule 4 (items 480–491): 4 July 2008 | — |
| Tax Laws Amendment (2008 Measures No. 3) Act 2008 | 91, 2008 | 20 Sept 2008 | Schedule 2: 1 July 2008 | Sch. 2 (items 16, 18) |
| First Home Saver Accounts (Further Provisions) Amendment Act 2008 | 92, 2008 | 30 Sept 2008 | Schedule 1 (items 24–26) and Schedule 2 (items 41, 42): 1 Oct 2008 | Sch. 1 (item 26) |
| Tax Laws Amendment (2008 Measures No. 4) Act 2008 | 97, 2008 | 3 Oct 2008 | Schedule 3 (items 177–185): Royal Assent | — |
| Financial System Legislation Amendment (Financial Claims Scheme and Other Measures) Act 2008 | 105, 2008 | 17 Oct 2008 | Sch 1 (item 60): 18 Oct 2008 (s 2(1) item 2) | — |
| Tax Laws Amendment (Education Refund) Act 2008 | 141, 2008 | 9 Dec 2008 | Schedule 1 (items 8–10): Royal Assent | Sch. 1 (item 10) |
| Tax Laws Amendment (Luxury Car Tax–Minor Amendments) Act 2008 | 150, 2008 | 11 Dec 2008 | Schedule 1 (items 6, 7): Royal Assent | Sch. 1 (item 7) |
| Temporary Residents’ Superannuation Legislation Amendment Act 2008 | 151, 2008 | 11 Dec 2008 | Schedule 1 (items 23–26): 18 Dec 2008 (*see* F2008L04636) | — |
| Migration Legislation Amendment (Worker Protection) Act 2008 | 159, 2008 | 18 Dec 2008 | Schedule 2: 14 Sept 2009 (*see* F2009L02375) | Sch. 2 (item 2) |
| Tax Bonus for Working Australians (Consequential Amendments) Act (No. 2) 2009 | 6, 2009 | 18 Feb 2009 | Schedule 1 (items 5–7): 18 Feb 2009 (*see* s. 2(1)) | — |
| Tax Laws Amendment (2008 Measures No. 6) Act 2009 | 14, 2009 | 26 Mar 2009 | Schedule 2 and Schedule 4 (items 37–44): Royal Assent | Sch. 2 (item 9) and Sch. 4 (items 39, 44) |
| Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009 | 15, 2009 | 26 Mar 2009 | Schedule 1 (items 101–105): Royal Assent | Sch. 1 (items 102, 103, 104(1)–(4), (6), (8)–(13), (16)–(19), 105(2)) Sch. 1 (item 104(5)) (am. by 147, 2011, Sch. 4 [item 1]) Sch. 1 (item 104(7)) (am. by 136, 2010, Sch. 3 [item 133]) Sch. 1 (item 104(7A)) (ad. by 136, 2010, Sch. 3 [item 134]) Sch 1 (item 104(14)) (am by 85, 2013, Sch 8 [items 49–51]) Sch 1 (item 104(15)) (am by 85, 2013, Sch 8 [items 52–54]) Sch. 1 (item 104A) (ad. by 147, 2011, Sch. 4 [item 2]) Sch. 1 (items 104B, 104C) (ad. by 99, 2012, Sch. 2 [item 5]) Sch. 1 (item 105(1)) (am. by 147, 2011, Sch. 4 [item 3]) |
| as amended by |  |  |  |  |
| 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 | Schedule 4: 30 Nov 2011 | 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) | — |
| Taxation 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) | — |
| Tax Laws Amendment (2009 Measures No. 1) Act 2009 | 27, 2009 | 26 Mar 2009 | Schedule 1 (items 1–3, 5): Royal Assent Schedule 1 (item 4): 1 July 2013 Schedule 2 (items 64–66) and Schedule 3 (items 11–18, 102(1)): 27 Mar 2009 | Sch. 1 (item 5) and Sch. 3 (item 102(1)) |
| Tax Laws Amendment (2009 Measures No. 2) Act 2009 | 42, 2009 | 23 June 2009 | Schedule 1 (items 34, 35) and Schedule 6 (item 34): Royal Assent | Sch. 1 (item 35) |
| Tax Laws Amendment (2009 Measures No. 3) Act 2009 | 47, 2009 | 24 June 2009 | Schedule 1 (items 1, 2, 6): 25 June 2009 Schedule 1 (items 3–5): 1 July 2014 Schedule 2 (items 2–15): Royal Assent | Sch. 1 (item 6) and Sch. 2 (item 15) |
| as amended by |  |  |  |  |
| Tax Laws Amendment (2011 Measures No. 4) Act 2011 | 43, 2011 | 27 June 2011 | Sch 1 (items 5–8, 12): 28 June 2011 (s 2(1) items 2, 4) | Sch 1 (item 12) |
| Tax Laws Amendment (2009 Measures No. 4) Act 2009 | 88, 2009 | 18 Sept 2009 | Schedule 2 (items 16–22, 25–31): 1 Oct 2009 Schedule 2 (item 24): 1 Jan 2010 Schedule 5 (items 233–236, 239–243, 246–257): Royal Assent | Sch. 2 (items 25–31) |
| Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009 | 114, 2009 | 16 Nov 2009 | Sch 1 (items 14–26) and Sch 2: 1 Mar 2010 (s 2(1) items 2, 4) | Sch 1 (item 26) and Sch 2 |
| Tax Laws Amendment (2009 Measures No. 5) Act 2009 | 118, 2009 | 4 Dec 2009 | Sch 1 (items 47–49, 51(2), 53, 54) and Sch 2: 4 Dec 2009 (s 2(1) items 4–6) | Sch 1 (items 51(2), 53, 54) and Sch 2 (items 2, 3, 5) |
| Tax Laws Amendment (Resale Royalty Right for Visual Artists) Act 2009 | 126, 2009 | 9 Dec 2009 | Schedule 1 (items 19, 20): 9 June 2010 (*see* s. 2(1)) | Sch. 1 (item 20) |
| Tax Laws Amendment (2009 Budget Measures No. 2) Act 2009 | 133, 2009 | 14 Dec 2009 | Schedule 1 (items 2–5, 78–82, 86, 87): 14 Dec 2009 Schedule 3 (items 41–45): Royal Assent | Sch. 1 (items 86, 87) and Sch. 3 (items 44, 45) |
| Crimes Legislation Amendment (Serious and Organised Crime) Act (No. 2) 2010 | 4, 2010 | 19 Feb 2010 | Schedule 11 (items 20, 21): 20 Feb 2010 | — |
| Statute Law Revision Act 2010 | 8, 2010 | 1 Mar 2010 | Schedule 1 (item 47): Royal Assent | — |
| Tax Laws Amendment (2009 GST Administration Measures) Act 2010 | 20, 2010 | 24 Mar 2010 | Schedule 1 (items 15, 16, 18–20), Schedule 3 (items 30, 31) and Schedule 5 (items 8–11): Royal Assent Schedule 2 (items 19–22, 23(1)): 1 July 2010 | Sch. 1 (items 19, 20), Sch. 2 (item 23(1)) and Sch. 3 (item 31) |
| Tax Laws Amendment (2010 GST Administration Measures No. 1) Act 2010 | 21, 2010 | 24 Mar 2010 | Schedule 1 (items 24–29): Royal Assent | Sch. 1 (item 29) |
| Tax Laws Amendment (2010 Measures No. 1) Act 2010 | 56, 2010 | 3 June 2010 | s 4(2), Sch 3 (items 9, 10(1), (5)), Sch 5 (items 191–193) and Sch 6 (items 12–14, 27–36, 44–53, 110, 111, 116, 159, 160): 3 June 2010 (s 2(1) items 1, 7, 11, 15, 20, 23) Sch 1 (item 8): 17 Dec 2010 (s 2(1) item 4) Sch 2 (items 3, 4) and Sch 6 (items 58–97, 101–105): 4 June 2010 (s 2(1) items 6, 16, 17) | s 4(2), Sch 2 (item 4), Sch 3 (item 10(1), (5)), Sch 5 (item 193) and Sch 6 (items 14, 53, 101, 105) |
| Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010 | 74, 2010 | 28 June 2010 | Schedule 1 (items 41, 42, 45, 56–63): Royal Assent Schedule 2 (items 13–46): 1 July 2010 | Sch. 1 (items 45, 63) and Sch. 2 (item 46) |
| Tax Laws Amendment (2010 Measures No. 2) Act 2010 | 75, 2010 | 28 June 2010 | Schedule 2 (items 3–24): 1 July 2010 | Sch. 2 (item 24) |
| Tax Laws Amendment (Transfer of Provisions) Act 2010 | 79, 2010 | 29 June 2010 | Schedule 1 (items 6–10, 36–53, 57–66) and Schedule 4 (items 7, 47–49, 51): 1 July 2010 | Sch. 1 (items 53, 57–66) and Sch. 4 (item 51) |
| Tax Laws Amendment (2010 Measures No. 3) Act 2010 | 90, 2010 | 29 June 2010 | Sch 3 and Sch 5 (items 4, 5, 7): 29 June 2010 (s 2(1) item 3) | Sch 5 (item 7) |
| as amended by |  |  |  |  |
| Tax Laws Amendment (2011 Measures No. 9) Act 2012 | 12, 2012 | 21 Mar 2012 | Sch 6 (item 190): 21 Mar 2012 (s 2(1) item 31) | — |
| Tax Laws Amendment (New Tax System for Managed Investment Trusts) Act 2016 | 53, 2016 | 5 May 2016 | Sch 6 (item 69) and Sch 8 (item 1): 5 May 2016 (s 2(1) items 2, 4)) | Sch 8 (item 1) |
| as amended by |  |  |  |  |
| Treasury Laws Amendment (2018 Measures No. 5) Act 2019 | 15, 2019 | 12 Mar 2019 | Sch 1 (items 43–46): 1 Apr 2019 (s 2(1) item 2) | Sch 1 (item 46) |
| Paid Parental Leave (Consequential Amendments) Act 2010 | 105, 2010 | 14 July 2010 | Sch 1 (items 71–82) and Sch 2 (items 1, 2): 1 Oct 2010 (s 2(1) items 11, 14) Sch 1 (item 83): 17 Dec 2010 (s 2(1) item 12) | Sch 2 (items 1, 2) |
| Superannuation Legislation Amendment Act 2010 | 117, 2010 | 16 Nov 2010 | Schedule 4 (item 25): Royal Assent | — |
| Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010 | 145, 2010 | 16 Dec 2010 | Schedule 1, Schedule 2 (items 96–117, 124, 125) and Schedule 3 (items 16–19): 17 Dec 2010 | Sch. 1 (items 2, 3) and Sch. 2 (items 124, 125) |
| Human Services Legislation Amendment Act 2011 | 32, 2011 | 25 May 2011 | Sch 4 (item 628): never commenced (s 2(1) item 4) Sch 4 (item 629): 1 July 2011 (s 2(1) item 5) | — |
| Tax Laws Amendment (2011 Measures No. 2) Act 2011 | 41, 2011 | 27 June 2011 | Schedule 5 (items 10–14, 21–23): 28 June 2011 Schedule 5 (item 24): 1 July 2011 (*see* s. 2(1)) Schedule 5 (items 34, 35, 146, 147, 168–172, 401–411, 421, 422): Royal Assent | Sch. 5 (items 13, 14, 422) |
| Tax Laws Amendment (2011 Measures No. 4) Act 2011 | 43, 2011 | 27 June 2011 | Sch 1 (items 1–4, 12): 28 June 2011 (s 2(1) items 2, 4) Sch 1 (items 9–11): 1 July 2016 (s 2(1) item 3) Sch 4: 27 June 2011 (s 2(1) item 9) | Sch 1 (item 12) and Sch 4 (item 5) |
| Acts Interpretation Amendment Act 2011 | 46, 2011 | 27 June 2011 | Schedule 2 (items 1109–1111) and Schedule 3 (items 10, 11): 27 Dec 2011 | Sch. 3 (items 10, 11) |
| Tax Laws Amendment (2010 Measures No. 5) Act 2011 | 61, 2011 | 29 June 2011 | Schedule 6: 1 July 2011 | — |
| Taxation of Alternative Fuels Legislation Amendment Act 2011 | 68, 2011 | 29 June 2011 | Schedule 1 (item 36): 1 Dec 2011 | — |
| Tax Laws Amendment (Research and Development) Act 2011 | 93, 2011 | 8 Sept 2011 | Schedule 3 (items 109–111) and Schedule 4 (items 1–6): Royal Assent | Sch. 4 (items 1–6) |
| Clean Energy (Consequential Amendments) Act 2011 | 132, 2011 | 18 Nov 2011 | Schedule 1 (item 212A) and Schedule 2 (item 73): 2 Apr 2012 (*see* s. 2(1)) | — |
| Clean Energy (Household Assistance Amendments) Act 2011 | 141, 2011 | 29 Nov 2011 | Sch 6 (items 12, 13): 14 May 2012 (s 2(1) item 14) | — |
| Tax Laws Amendment (2011 Measures No. 7) Act 2011 | 147, 2011 | 29 Nov 2011 | Schedule 3, Schedule 5 (items 10–16) and Schedule 8 (item 43): Royal Assent Schedule 8 (items 10–35, 37, 39, 40): 1 Jan 2012 Schedule 8 (item 36): 1 July 2012 | Sch. 3 (items 2, 3), Sch. 5 (item 16) and Sch. 8 (items 37, 39, 40) |
| Tax Laws Amendment (2011 Measures No. 9) Act 2012 | 12, 2012 | 21 Mar 2012 | Sch 6 (items 27–29): 22 Dec 1999 (s 2(1) item 11) Sch 6 (items 84–93, 186, 187, 191, 192, 212, 213, 218, 241–246, 248–251): 21 Mar 2012 (s 2(1) items 14, 31) Sch 6 (item 182): 3 Oct 2008 (s 2(1) item 30) | Sch 6 (items 192, 248, 251) |
| as amended by |  |  |  |  |
| Tax and Superannuation Laws Amendment (2014 Measures No. 4) Act 2014 | 110, 2014 | 16 Oct 2014 | Sch 5 (item 147): 22 Dec 1999 (s 2(1) item 12) | — |
| Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012 | 14, 2012 | 29 Mar 2012 | Sch 1 and Sch 2 (items 1–9): 1 July 2012 (s 2(1) items 2, 3) Sch 2 (items 17–28): never commenced (s 2(1) item 4) | — |
| as amended by |  |  |  |  |
| Indirect Tax Laws Amendment (Assessment) Act 2012 | 39, 2012 | 15 Apr 2012 | Sch 1 (items 265, 266): 29 Mar 2012 (s 2(1) item 4) Sch 1 (items 269, 270): never commenced (s 2(1) item 5) | — |
| Tax Laws Amendment (Stronger, Fairer, Simpler and Other Measures) Act 2012 | 23, 2012 | 29 Mar 2012 | Schedule 1 (items 9, 10): Royal Assent | Sch. 1 (item 10) |
| Fairer Private Health Insurance Incentives Act 2012 | 26, 2012 | 4 Apr 2012 | Schedule 1 (items 41, 42, 48(1)): 1 July 2012 | Sch. 1 (item 48(1)) |
| Indirect Tax Laws Amendment (Assessment) Act 2012 | 39, 2012 | 15 Apr 2012 | Sch 1 (items 1, 2, 29, 190–223, 231–240): 1 July 2012 (s 2(1) item 2) Sch 1 (items 255–264): 1 Jan 2017 (s 2(1) item 3) Sch 4 (items 19–24): 15 Apr 2012 (s 2(1) item 8) | Sch 1 (items 239, 240, 264) |
| as amended by |  |  |  |  |
| Tax and Superannuation Laws Amendment (2016 Measures No. 2) Act 2017 | 15, 2017 | 28 Feb 2017 | Sch 4 (item 93): 1 Apr 2017 (s 2(1) item 12) | — |
| Tax Laws Amendment (Shipping Reform) Act 2012 | 57, 2012 | 21 June 2012 | Schedule 5: Royal Assent | — |
| Tax Laws Amendment (2012 Measures No. 3) Act 2012 | 58, 2012 | 21 June 2012 | Schedule 1 (items 8–28): 21 June 2012 (*see* s. 2(1)) | Sch. 1 (item 11) |
| as amended by |  |  |  |  |
| Tax and Superannuation Laws Amendment (2014 Measures No. 4) Act 2014 | 110, 2014 | 16 Oct 2014 | Sch 5 (item 150): 21 June 2012 (s 2(1) item 15) | — |
| Tax Laws Amendment (2012 Measures No. 1) Act 2012 | 71, 2012 | 27 June 2012 | Sch 5 (item 17): 1 July 2012 (s 2(1) item 7) Sch 5 (item 18): never commenced (s 2(1) item 8) Sch 5 (item 19): 27 June 2012(s 2(1) item 9) | — |
| Telecommunications Interception and Other Legislation Amendment (State Bodies) Act 2012 | 74, 2012 | 27 June 2012 | Schedule 1 (items 3, 28): 10 Feb 2013 (*see* s. 2(1)) | Sch. 1 (item 28) |
| Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012 | 75, 2012 | 27 June 2012 | Schedule 4 (items 13–16, 20), Schedule 5 and Schedule 7: Royal Assent | Sch. 4 (item 20) |
| Financial Framework Legislation Amendment Act (No. 2) 2012 | 82, 2012 | 28 June 2012 | Schedule 1 (item 124): 29 June 2012 | — |
| Superannuation Legislation Amendment (Stronger Super) Act 2012 | 91, 2012 | 28 June 2012 | Schedule 1 (items 3, 20): 29 June 2012 | Sch. 1 (item 20) (am. by 158, 2012, Sch. 4 [item 73]) |
| as amended by |  |  |  |  |
| Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012 | 158, 2012 | 28 Nov 2012 | Schedule 4 (item 73): 29 Nov 2012 | — |
| Tax Laws Amendment (Managed Investment Trust Withholding Tax) Act 2012 | 97, 2012 | 29 June 2012 | Schedule 1: 29 June 2012 (*see* s. 2(1)) Remainder: Royal Assent | — |
| Tax Laws Amendment (2012 Measures No. 2) Act 2012 | 99, 2012 | 29 June 2012 | Sch 1 (items 1–9, 12–15, 23, 36–47, 49–57): 30 June 2012 (s 2(1) items 2–5) | Sch 1 (items 4, 7, 9, 23, 46, 47, 57) |
| Paid Parental Leave and Other Legislation Amendment (Dad and Partner Pay and Other Measures) Act 2012 | 109, 2012 | 22 July 2012 | Sch 1 (items 114–119): 1 Oct 2012 (s 2(1) item 2) | — |
| Tax Laws Amendment (Cross‑Border Transfer Pricing) Act (No. 1) 2012 | 115, 2012 | 8 Sept 2012 | Sch 1 (items 13, 14): 8 Sept 2012 (s 2) | Sch 1 (item 14) |
| Statute Law Revision Act 2012 | 136, 2012 | 22 Sept 2012 | Sch 6 (items 82–84): 22 Sept 2012 (s 2(1) item 37) | — |
| Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012 | 158, 2012 | 28 Nov 2012 | Sch 2 (item 69): 31 Jan 2013 (s 2(1) item 5) Sch 3: 28 Nov 2012 (s 2(1) item 6) Sch 4 (item 74): 29 Nov 2012 (s 2(1) item 10) | Sch 3 (item 9) |
| Australian Charities and Not‑for‑profits Commission (Consequential and Transitional) Act 2012 | 169, 2012 | 3 Dec 2012 | Sch 2 (items 68–68C, 131–134) and Sch 3 (items 2A–17): 3 Dec 2012 (s 2(1)) Sch 3 (item 19): 3 June 2013 (s 2(1) item 9) | — |
| Personal Liability for Corporate Fault Reform Act 2012 | 180, 2012 | 10 Dec 2012 | Sch 6 (items 30, 31) and Sch 7: 11 Dec 2012 (s 2) | Sch 7 |
| Superannuation Legislation Amendment (New Zealand Arrangement) Act 2012 | 181, 2012 | 10 Dec 2012 | Sch 1 (items 10–12): 1 July 2013 (s 2(1) and gaz 2013, No GN25) | Sch 1 (item 12) |
| Tax Laws Amendment (Clean Building Managed Investment Trust) Act 2012 | 185, 2012 | 10 Dec 2012 | Sch 1 (items 7–20): 10 Dec 2012 (s 2) | — |
| Privacy Amendment (Enhancing Privacy Protection) Act 2012 | 197, 2012 | 12 Dec 2012 | Sch 5 (items 133, 134) and Sch 6 (items 15–19): 12 Mar 2014 (s 2(1) items 3, 19) Sch 6 (item 1): 12 Dec 2012 (s 2(1) item 16) | Sch 6 (items 1, 15–19) |
| Federal Circuit Court of Australia (Consequential Amendments) Act 2013 | 13, 2013 | 14 Mar 2013 | Sch 1 (items 510, 511): 12 Apr 2013 (s 2(1) item 2) | — |
| Electoral and Referendum Amendment (Improving Electoral Administration) Act 2013 | 26, 2013 | 28 Mar 2013 | Sch 1 (item 53): 29 Mar 2013 (s 2(1) item 6) | — |
| Tax and Superannuation Laws Amendment (Increased Concessional Contributions Cap and Other Measures) Act 2013 | 82, 2013 | 28 June 2013 | Sch 3 (items 2–5, 14–37, 39): 28 June 2013 (s 2) | Sch 3 (item 39) |
| Tax Laws Amendment (2012 Measures No. 6) Act 2013 | 84, 2013 | 28 June 2013 | Sch 8 (items 33–37): 28 June 2013 (s 2(1) item 4) | Sch 8 (item 36) |
| Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013 | 88, 2013 | 28 June 2013 | Sch 5 (items 22–27): 1 July 2013 (s 2(1) item 10) Sch 6 (items 44–48, 66): 29 June 2013 (s 2(1) item 14) Sch 7 (items 167–183): 1 July 2012 (s 2(1) item 11) Sch 7 (item 225): 28 June 2013 (s 2(1) item 23) | Sch 5 (items 24, 27) and Sch 7 (item 169) |
| as amended by |  |  |  |  |
| Minerals Resource Rent Tax Repeal and Other Measures Act 2014 | 96, 2014 | 5 Sept 2014 | Sch 1 (item 53): 30 Sept 2014 (s 2(1) item 2 and F2014L01256) | — |
| Tax Laws Amendment (Countering Tax Avoidance and Multinational Profit Shifting) Act 2013 | 101, 2013 | 29 June 2013 | Sch 1 (items 9, 10) and Sch 2 (items 3–7, 44–50): 29 June 2013 (s 2(1) items 2, 3) Sch 2 (items 58, 59): 8 Sept 2012 (s 2(1) item 4) | Sch 1 (item 10) and Sch 2 (items 50, 59) |
| Parliamentary Service Amendment (Parliamentary Budget Officer) Act 2013 | 102, 2013 | 29 June 2013 | Sch 2 (item 1): 30 June 2013 (s 2(1) item 2) | — |
| Private Health Insurance Amendment (Lifetime Health Cover Loading and Other Measures) Act 2013 | 105, 2013 | 29 June 2013 | Sch 2 (items 27, 28(4)): 1 July 2013 (s 2) | Sch 2 (item 28(4)) |
| Tax Laws Amendment (Fairer Taxation of Excess Concessional Contributions) Act 2013 | 118, 2013 | 29 June 2013 | Sch 1 (items 2, 29–36, 81–84, 101–110): 29 June 2013 (s 2(1) items 2, 10, 11) | Sch 1 (item 110) |
| Tax Laws Amendment (2013 Measures No. 2) Act 2013 | 124, 2013 | 29 June 2013 | Sch 1 (items 1–36, 45–49) and Sch 5 (items 1–6, 8): 29 June 2013 (s 2(1) items 2, 10) Sch 11 (items 26, 27): 30 June 2013 (s 2(1) item 17) | Sch 1 (items 45–49), Sch 5 (item 8) and Sch 11 (item 27) |
| Tax and Superannuation Laws Amendment (2014 Measures No. 1) Act 2014 | 11, 2014 | 18 Mar 2014 | Sch 2 (items 26, 27): 1 July 2014 (s 2(1) item 3) | Sch 2 (item 27) |
| Tax Bonus for Working Australians Repeal Act 2014 | 32, 2014 | 27 May 2014 | Sch 1(items 2–4, 10): 28 May 2014 (s 2(1) item 2) | Sch 1 (item 10) |
| Tax Laws Amendment (2014 Measures No. 1) Act 2014 | 34, 2014 | 30 May 2014 | Sch 2 (items 15–24): 30 May 2014 (s 2(1) item 3) Sch 2 (items 25–28): 1 July 2018 (s 2(1) item 4) | Sch 2 (items 16, 21–24, 28) |
| Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014 | 62, 2014 | 30 June 2014 | Sch 12 (item 188) and Sch 14: 1 July 2014 (s 2(1) items 6, 14) | Sch 14 |
| as amended by |  |  |  |  |
| Public Governance and Resources Legislation Amendment Act (No. 1) 2015 | 36, 2015 | 13 Apr 2015 | Sch 2 (items 7–9) and Sch 7: 14 Apr 2015 (s 2) | 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) | — |
| Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015 | 126, 2015 | 10 Sept 2015 | Sch 1 (item 495): 5 Mar 2016 (s 2(1) item 2) | — |
| Tax Laws Amendment (Implementation of the FATCA Agreement) Act 2014 | 67, 2014 | 30 June 2014 | Sch 1 (items 2, 3): 30 June 2014 (s 2) | Sch 1 (item 3) |
| Trade Support Loans (Consequential Amendments) Act 2014 | 82, 2014 | 17 July 2014 | Sch 1 (items 8–24): 18 July 2014 (s 2(1) item 2) | — |
| Clean Energy Legislation (Carbon Tax Repeal) Act 2014 | 83, 2014 | 17 July 2014 | Sch 1 (items 319, 340): 1 July 2014 (s 2(1) items 2, 3) | Sch 1 (item 340) |
| Minerals Resource Rent Tax Repeal and Other Measures Act 2014 | 96, 2014 | 5 Sept 2014 | Sch 1 (items 54–108, 122–124) and Sch 2 (items 41–43): 30 Sept 2014 (s 2(1) item 2 and F2014L01256) | Sch 1 (items 122–124) and Sch 2 (items 42, 43) |
| National Security Legislation Amendment Act (No. 1) 2014 | 108, 2014 | 2 Oct 2014 | Sch 1 (items 55, 56, 78–87): 30 Oct 2014 (s 2(1) item 2) | Sch 1 (items 78–87) |
| Omnibus Repeal Day (Autumn 2014) Act 2014 | 109, 2014 | 16 Oct 2014 | Sch 10 (items 18, 19): 17 Oct 2014 (s 2(1) item 8) | — |
| Tax and Superannuation Laws Amendment (2014 Measures No. 4) Act 2014 | 110, 2014 | 16 Oct 2014 | Sch 4 (items 2, 3) and Sch 5 (items 68–75, 123–140): 16 Oct 2014 (s 2(1) items 3, 4, 7) | Sch 4 (item 3) and Sch 5 (items 74, 75, 132, 135, 140) |
| Tax and Superannuation Laws Amendment (2014 Measures No. 6) Act 2014 | 133, 2014 | 12 Dec 2014 | Sch 1 (items 33–36, 39) and Sch 2 (items 4, 5): 12 Dec 2014 (s 2(1) item 2) | Sch 1 (item 39) and Sch 2 (item 5) |
| Treasury Legislation Amendment (Repeal Day) Act 2015 | 2, 2015 | 25 Feb 2015 | Sch 2 (items 8–20, 72, 73, 90–99) and Sch 4 (items 75–79): 25 Feb 2015 (s 2(1) items 3, 5, 6) Sch 2 (items 66–71): 1 July 2015 (s 2(1) item 4) | Sch 2 (items 73, 95–99) 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) | — |
| Statute Law Revision Act (No. 1) 2015 | 5, 2015 | 25 Feb 2015 | Sch 3 (items 192–194): 25 Mar 2015 (s 2(1) item 10) | — |
| Tax and Superannuation Laws Amendment (2014 Measures No. 5) Act 2015 | 20, 2015 | 19 Mar 2015 | Sch 1 (items 4–6): 20 Mar 2015 (s 2(1) item 2) | Sch 1 (item 6) |
| Tax and Superannuation Laws Amendment (2014 Measures No. 7) Act 2015 | 21, 2015 | 19 Mar 2015 | Sch 1 (items 18–49), Sch 5 and Sch 7 (items 33–43): 20 Mar 2015 (s 2(1) items 2, 6, 15) Sch 2 (items 39–46): 1 May 2015 (s 2(1) item 3) Sch 4 (items 8, 9): 1 July 2015 (s 2(1) item 5) Sch 6 (items 26–37, 73): 19 Mar 2015 (s 2(1) item 11, 13) Sch 6 (items 60–72, 74–79): never commenced (s 2(1) items 12, 14) | Sch 1 (item 49), Sch 2 (items 44–46), Sch 4 (item 9), Sch 5 (item 4), Sch 6 (items 73–79) and Sch 7 (items 37, 39, 41, 43) |
| 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 69–72, 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) | — |
| Customs and Other Legislation Amendment (Australian Border Force) Act 2015 | 41, 2015 | 20 May 2015 | Sch 5 (items 152–159), Sch 6 (items 186, 187) and Sch 9: 1 July 2015 (s 2(1) items 2, 9) | Sch 5 (item 159), Sch 6 (item 187) and Sch 9 |
| as amended by |  |  |  |  |
| Australian Border Force Amendment (Protected Information) Act 2017 | 115, 2017 | 30 Oct 2017 | Sch 1 (item 26): 1 July 2015 (s 2(1) item 2) | — |
| Tribunals Amalgamation Act 2015 | 60, 2015 | 26 May 2015 | Sch 8 (items 45–50) and Sch 9: 1 July 2015 (s 2(1) items 19, 22) | Sch 9 |
| Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015 | 70, 2015 | 25 June 2015 | Sch 1 (items 151–174, 195–205): 1 July 2015 (s 2(1) items 3, 6) Sch 6 (items 51–59): 25 June 2015 (s 2(1) item 17) | Sch 1 (items 195–205) and Sch 6 (items 54, 59) |
| Energy Grants and Other Legislation Amendment (Ethanol and Biodiesel) Act 2015 | 81, 2015 | 26 June 2015 | Sch 1 (items 24–28): 1 July 2015 (s 2(1) item 1) | Sch 1 (items 25–28) |
| Tax and Superannuation Laws Amendment (Employee Share Schemes) Act 2015 | 105, 2015 | 30 June 2015 | Sch 1 (items 43, 44): 1 July 2015 (s 2) | Sch 1 (item 44) |
| Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015 | 126, 2015 | 10 Sept 2015 | Sch 1 (items 601–603): 5 Mar 2016 (s 2(1) item 2) | — |
| Tax and Superannuation Laws Amendment (2015 Measures No. 2) Act 2015 | 130, 2015 | 16 Sept 2015 | s 4 and Sch 1 (item 7): 16 Sept 2015 (s 2(1) items 1, 4) | s 4 |
| Social Services Legislation Amendment (Low Income Supplement) Act 2015 | 143, 2015 | 12 Nov 2015 | Sch 1 (items 18, 19, 22): 1 July 2017 (s 2(1) items 2, 5) | Sch 1 (item 22) |
| Tax and Superannuation Laws Amendment (Better Targeting the Income Tax Transparency Laws) Act 2015 | 149, 2015 | 12 Nov 2015 | 13 Nov 2015 (s 2(1) item 1) | Sch 1 (item 2) |
| Foreign Acquisitions and Takeovers Legislation Amendment Act 2015 | 150, 2015 | 25 Nov 2015 | Sch 4 (items 3–12): 1 Dec 2015 (s 2(1) item 4) | Sch 4 (item 12) |
| Crimes Legislation Amendment (Powers, Offences and Other Measures) Act 2015 | 153, 2015 | 26 Nov 2015 | Sch 15 (items 32, 33): 27 Nov 2015 (s 2(1) item 3) | Sch 15 (item 33) |
| Education Legislation Amendment (Overseas Debt Recovery) Act 2015 | 154, 2015 | 26 Nov 2015 | Sch 4 (items 1, 2): 26 Nov 2015 (s 2(1) item 8) | Sch 4 (item 2) |
| Tax and Superannuation Laws Amendment (2015 Measures No. 5) Act 2015 | 162, 2015 | 30 Nov 2015 | Sch 4 (items 1, 10–21, 25–27): 30 Nov 2015 (s 2(1) items 3, 5, 6) Sch 4 (items 22–24): never commenced (s 2(1) item 4) | Sch 4 (item 27) |
| as amended by |  |  |  |  |
| Tax Laws Amendment (Implementation of the Common Reporting Standard) Act 2016 | 23, 2016 | 18 Mar 2016 | Sch 1 (items 14, 15): 19 Mar 2016 (s 2(1) item 6) Sch 1 (items 16–18): never commenced (s 2(1) item 7) | Sch 1 (items 14, 15) |
| Labor 2013‑14 Budget Savings (Measures No. 2) Act 2015 | 169, 2015 | 11 Dec 2015 | Sch 1 (items 82–99, 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 1 (items 4A–7), Sch 2 (items 5–7) and Sch 3: 11 Dec 2015 (s 2(1) item 1) | Sch 1 (items 6, 7), Sch 2 (item 7) and Sch 3 (item 2) |
| Statute Law Revision Act (No. 1) 2016 | 4, 2016 | 11 Feb 2016 | Sch 4 (items 1, 302–306): 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 1 (items 33–36, 38–43) and Sch 2 (items 1, 10–30): 26 Feb 2016 (s 2(1) items 2–4) | Sch 1 (items 38, 39, 43) and Sch 2 (item 30) |
| Insolvency Law Reform Act 2016 | 11, 2016 | 29 Feb 2016 | Sch 2 (items 316, 317): 1 Mar 2017 (s 2(1) item 7) | — |
| Tax Laws Amendment (Implementation of the Common Reporting Standard) Act 2016 | 23, 2016 | 18 Mar 2016 | Sch 1 (items 2, 8–11, 13–15, 19): 19 Mar 2016 (s 2(1) items 2, 4, 6, 8) Sch 1 (items 3–7, 12): never commenced (s 2(1) items 3, 5) | Sch 1 (items 14, 15) |
| as amended by |  |  |  |  |
| Treasury Laws Amendment (2018 Measures No. 4) Act 2019 | 8, 2019 | 1 Mar 2019 | Sch 8 (item 2): 1 Jan 2018 (s 2(1) item 9) | — |
| Courts Administration Legislation Amendment Act 2016 | 24, 2016 | 18 Mar 2016 | Sch 5 (item 12): 1 July 2016 (s 2(1) item 7) Sch 6: 18 Mar 2016 (s 2(1) item 9) | Sch 6 |
| Tax and Superannuation Laws Amendment (2016 Measures No. 1) Act 2016 | 52, 2016 | 5 May 2016 | Sch 1 (items 37–39), Sch 2 (items 17A, 25–27) and Sch 3 (items 14, 15): 1 July 2016 (s 2(1) item 1) | Sch 1 (items 38, 39), Sch 2 (items 25–27) and Sch 3 (item 15) |
| Tax Laws Amendment (New Tax System for Managed Investment Trusts) Act 2016 | 53, 2016 | 5 May 2016 | Sch 1 (items 2–4), Sch 3 (items 5–23), Sch 4 (items 6–9), Sch 5 (items 73–75), Sch 6 (items 35–68) and Sch 8 (item 1): 5 May 2016 (s 2(1) items 2, 4) Sch 7 (items 1, 2): 1 July 2014 (s 2(1) item 3) | Sch 5 (item 75) and Sch 8 (item 1) |
| as amended by |  |  |  |  |
| Tax and Superannuation Laws Amendment (2015 Measures No. 6) Act 2016 | 10, 2016 | 25 Feb 2016 | Sch 2 (item 31): 5 May 2016 (s 2(1) item 5) | — |
| Treasury Laws Amendment (2018 Measures No. 5) Act 2019 | 15, 2019 | 12 Mar 2019 | Sch 1 (items 43–46): 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 15–19), Sch 2 (items 57–61, 63, 76): 1 July 2016 (s 2(1) items 2, 3, 7) Sch 2 (item 75): never commenced (s 2(1) item 6) | Sch 1 (item 19) and Sch 2 (items 63, 76) |
| Budget Savings (Omnibus) Act 2016 | 55, 2016 | 16 Sept 2016 | Sch 23 (items 1, 4–20, 22–24, 35, 36): 1 Oct 2016 (s 2(1) item 25) | Sch 23 (items 22–24, 36) |
| Statute Update Act 2016 | 61, 2016 | 23 Sep 2016 | Sch 1 (item 487): 21 Oct 2016 (s 2(1) item 1) | — |
| Industry Research and Development Amendment (Innovation and Science Australia) Act 2016 | 63, 2016 | 20 Oct 2016 | Sch 1 (item 48): 20 Oct 2016 (s 2(1) item 1) | — |
| Treasury Laws Amendment (Fair and Sustainable Superannuation) Act 2016 | 81, 2016 | 29 Nov 2016 | Sch 1 (items 10–25, 33, 36), Sch 2 (items 19, 20) and Sch 10 (items 55–65, 86–93): 1 Jan 2017 (s 2(1) items 2, 6) Sch 10 (items 1, 29–47, 49–54): 1 July 2018 (s 2(1) item 5) | Sch 1 (item 36), Sch 2 (item 20) and Sch 10 (items 49–54, 64, 93) |
| Counter‑Terrorism Legislation Amendment Act (No. 1) 2016 | 82, 2016 | 29 Nov 2016 | Sch 17: 30 Nov 2016 (s 2(1) item 5) | Sch 17 (item 3) |
| Law Enforcement Legislation Amendment (State Bodies and Other Measures) Act 2016 | 86, 2016 | 30 Nov 2016 | Sch 1 (items 1, 56–58): 1 Dec 2016 (s 2(1) items 2, 4) Sch 1 (items 52–55): 1 July 2017 (s 2(1) item 3) | Sch 1 (items 1, 53–58) |
| Treasury Laws Amendment (Working Holiday Maker Reform) Act 2016 | 89, 2016 | 2 Dec 2016 | Sch 2 (items 3–6), Sch 3 and 4: 2 Dec 2016 (s 2(1) item 3) | Sch 2 (item 6) and Sch 4 (item 2) |
| Register of Foreign Ownership of Agricultural Land Amendment (Water) Act 2016 | 96, 2016 | 7 Dec 2016 | Sch 1 (items 39–43): 7 Dec 2016 (s 2(1) item 1) | Sch 1 (item 43) |
| Tax and Superannuation Laws Amendment (2016 Measures No. 2) Act 2017 | 15, 2017 | 28 Feb 2017 | Sch 1 (items 2–4): 1 Mar 2017 (s 2(1) item 2) Sch 4 (items 5, 6, 8): never commenced (s 2(1) items 5, 7) Sch 4 (items 86–92): 1 Apr 2017 (s 2(1) item 12) | Sch 1 (item 4) and Sch 4 (items 8, 92) |
| Treasury Laws Amendment (Combating Multinational Tax Avoidance) Act 2017 | 27, 2017 | 4 Apr 2017 | Sch 1 (items 44–49, 52) and Sch 2: 1 July 2017 (s 2(1) items 4, 5) | Sch 1 (item 52) and Sch 2 (item 7) |
| Treasury Laws Amendment (2017 Measures No. 2) Act 2017 | 55, 2017 | 22 June 2017 | Sch 1 (items 23, 24, 32): 1 July 2017 (s 2(1) items 5, 7) | Sch 1 (item 32) |
| Treasury Laws Amendment (Foreign Resident Capital Gains Withholding Payments) Act 2017 | 57, 2017 | 22 June 2017 | 1 July 2017 (s 2(1) item 1) | Sch 1 (item 4) |
| Treasury Laws Amendment (Major Bank Levy) Act 2017 | 64, 2017 | 23 June 2017 | Sch 1 (items 14–23): 24 June 2017 (s 2(1) item 2) | Sch 1 (item 23) |
| Treasury Laws Amendment (GST Low Value Goods) Act 2017 | 77, 2017 | 26 June 2017 | Sch 1 (items 61–66): 1 July 2017 (s 2(1) item 1) | Sch 1 (items 65, 66) |
| Petroleum and Other Fuels Reporting (Consequential Amendments and Transitional Provisions) Act 2017 | 91, 2017 | 23 Aug 2017 | Sch 1 (items 2–7): 24 Aug 2017 (s 2(1) item 1) | Sch 1 (items 3–7) |
| Treasury Laws Amendment (Housing Tax Integrity) Act 2017 | 126, 2017 | 30 Nov 2017 | Sch 3 (items 10–12): 15 Dec 2017 (s 2(1) item 3) | Sch 3 (item 12) |
| Treasury Laws Amendment (Reducing Pressure on Housing Affordability Measures No. 1) Act 2017 | 132, 2017 | 13 Dec 2017 | Sch 1 (items 1–5, 13–20): 1 July 2018 (s 2(1) item 2) Sch 2 (items 6, 7): 1 Jan 2018 (s 2(1) item 3) | Sch 2 (item 7) |
| Statute Update (Smaller Government) Act 2018 | 4, 2018 | 20 Feb 2018 | Sch 6 (items 21–27): 21 Feb 2018 (s 2(1) item 1) | Sch 6 (item 27) |
| Treasury Laws Amendment (Putting Consumers First—Establishment of the Australian Financial Complaints Authority) Act 2018 | 13, 2018 | 5 Mar 2018 | s 4: 5 Mar 2018 (s 2(1) item 1) Sch 1 (items 26–31, 54–58): 6 Mar 2018 (s 2(1) items 2, 6) Sch 3 (items 31, 32): 5 Mar 2022 (s 2(1) item 8) | s 4, Sch 1 (items 31, 58) and Sch 3 (item 32) |
| Treasury Laws Amendment (Junior Minerals Exploration Incentive) Act 2018 | 15, 2018 | 28 Mar 2018 | Sch 1 (items 26A–28, 65–67): 1 Apr 2018 (s 2(1) items 2, 4) Sch 1 (items 53–64, 68–73): repealed before commencing (s 2(1) items 3, 5) | Sch 1 (items 65–73) |
| as amended by |  |  |  |  |
| Treasury Laws Amendment (2021 Measures No. 4) Act 2021 | 72, 2021 | 30 June 2021 | Sch 2 (items 13–16): 1 July 2021 (s 2(1) item 3) | — |
| Treasury Laws Amendment (2018 Measures No. 1) Act 2018 | 23, 2018 | 29 Mar 2018 | Sch 1 (items 72, 73) and Sch 5 (items 1–4, 12–28): 1 Apr 2018 (s 2(1) items 8, 12) Sch 1 (items 75–79): 30 Mar 2018 (s 2(1) item 9) | Sch 1 (items 75–79) and Sch 5 (items 26–28) |
| Intelligence Services Amendment (Establishment of the Australian Signals Directorate) Act 2018 | 25, 2018 | 11 Apr 2018 | Sch 1 (items 91, 92, 100–108): 1 July 2018 (s 2(1) item 2) | Sch 1 (items 100–108) |
| Treasury Laws Amendment (Personal Income Tax Plan) Act 2018 | 47, 2018 | 21 June 2018 | Sch 1 (items 8, 9): 1 July 2018 (s 2(1) item 2) Sch 1 (items 16–18): repealed before commencing (s 2(1) item 3) | Sch 1 (item 18) |
| as amended by |  |  |  |  |
| Treasury Laws Amendment (A Tax Plan for the COVID‑19 Economic Recovery) Act 2020 | 92, 2020 | 14 Oct 2020 | Sch 1 (items 28, 30): 15 Oct 2020 (s 2(1) item 6) | — |
| Legislation Amendment (Sunsetting Review and Other Measures) Act 2018 | 78, 2018 | 24 Aug 2018 | Sch 2 (item 18): 25 Aug 2018 (s 2(1) item 5) | — |
| Treasury Laws Amendment (Illicit Tobacco Offences) Act 2018 | 82, 2018 | 24 Aug 2018 | Sch 1 (items 4–6, 25): 25 Aug 2018 (s 2(1) item 2) | Sch 1 (item 25) |
| Migration and Other Legislation Amendment (Enhanced Integrity) Act 2018 | 90, 2018 | 31 Aug 2018 | Sch 1 (items 9, 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 (items 47–60): 1 July 2019 (s 2(1) items 10–12) | — |
| Treasury Laws Amendment (Black Economy Taskforce Measures No. 1) Act 2018 | 121, 2018 | 3 Oct 2018 | Sch 1 (items 2–4) and Sch 2: 4 Oct 2018 (s 2(1) item 1) | Sch 1 (item 4) and Sch 2 (items 2, 3) |
| Treasury Laws Amendment (Tax Integrity and Other Measures) Act 2018 | 124, 2018 | 3 Oct 2018 | Sch 3 (items 4, 6): 1 Jan 2019 (s 2(1) item 1) | Sch 3 (item 6) |
| Treasury Laws Amendment (Working Holiday Maker Employer Register) Act 2018 | 125, 2018 | 3 Oct 2018 | Sch 1 (items 2–4): 1 Jan 2019 (s 2(1) item 1) | Sch 1 (item 4) |
| Treasury Laws Amendment (Black Economy Taskforce Measures No. 2) Act 2018 | 141, 2018 | 29 Nov 2018 | Sch 2 and Sch 3 (items 9, 10): 1 Jan 2019 (s 2(1) items 3, 4) | Sch 2 (items 2, 3) and Sch 3 (item 10) |
| Treasury Laws Amendment (2018 Measures No. 4) Act 2019 | 8, 2019 | 1 Mar 2019 | Sch 1 (items 1–5, 7, 8), Sch 2, Sch 3 (items 2–10), Sch 4 (items 1–7, 18), Sch 5, Sch 7 (item 2) and Sch 8 (items 9–11, 16–19, 48–63): 1 Apr 2019 (s 2(1) items 2, 3, 5, 7, 11) Sch 3 (items 11–16): 23 June 2020 (s 2(1) item 4) Sch 6 (items 3, 4): 1 July 2018 (s 2(1) item 6) | Sch 1 (items 2, 5), Sch 2 (item 4), Sch 3 (items 10, 16), Sch 4 (item 7), Sch 5 (items 6, 13, 15) and Sch 8 (items 10, 11, 63) |
| as amended by |  |  |  |  |
| Treasury Laws Amendment (2019 Measures No. 3) Act 2020 | 64, 2020 | 22 June 2020 | Sch 3 (item 61): 23 June 2020 (s 2(1) item 4) | — |
| Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019 | 10, 2019 | 12 Mar 2019 | Sch 1 (items 14–16, 36–38): 1 July 2019 (s 2(1) items 2, 3) | Sch 1 (items 16, 38) |
| Treasury Laws Amendment (2018 Measures No. 5) Act 2019 | 15, 2019 | 12 Mar 2019 | Sch 1 (items 19–33, 46): 1 Apr 2019 (s 2(1) item 2) | Sch 1 (item 46) |
| Treasury Laws Amendment (Protecting Your Superannuation Package) Act 2019 | 16, 2019 | 12 Mar 2019 | Sch 3 (items 34–38): 13 Mar 2019 (s 2(1) item 2) | Sch 3 (item 38) |
| as amended by |  |  |  |  |
| Treasury Laws Amendment (2019 Measures No. 3) Act 2020 | 64, 2020 | 22 June 2020 | Sch 3 (item 62): 23 June 2020 (s 2(1) item 4) | — |
| 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 6–11, 16) and Sch 5 (items 3–5): 1 July 2019 (s 2(1) items 2, 3) | Sch 1 (item 16) and Sch 5 (item 5) |
| Treasury Laws Amendment (2019 Measures No. 1) Act 2019 | 49, 2019 | 5 Apr 2019 | Sch 4 (items 105–111): 1 July 2019 (s 2(1) item 12) | Sch 4 (item 111) |
| Treasury Laws Amendment (2018 Superannuation Measures No. 1) Act 2019 | 78, 2019 | 2 Oct 2019 | Sch 3 (item 3): 1 Jan 2020 (s 2(1) item 3) | — |
| Treasury Laws Amendment (2019 Tax Integrity and Other Measures No. 1) Act 2019 | 95, 2019 | 28 Oct 2019 | Sch 4 (items 5, 6): 1 Jan 2020 (s 2(1) item 2) Sch 5 (items 2–4) and Sch 6: 29 Oct 2019 (s 2(1) item 3) | Sch 4 (item 6) and Sch 5 (item 4) |
| Treasury Laws Amendment (Combating Illegal Phoenixing) Act 2020 | 6, 2020 | 17 Feb 2020 | Sch 3 (items 2–22) and Sch 4: 1 Apr 2020 (s 2(1) item 3) | Sch 3 (item 22) and Sch 4 (item 2) |
| Coronavirus Economic Response Package Omnibus Act 2020 | 22, 2020 | 24 Mar 2020 | Sch 3 (items 4, 5): 24 Mar 2020 (s 2(1) item 3) | — |
| Coronavirus Economic Response Package Omnibus (Measures No. 2) Act 2020 | 38, 2020 | 9 Apr 2020 | Sch 2 (items 8–13) and Sch 7 (items 1, 2): 9 Apr 2020 (s 2(1) items 4, 13) Sch 7 (item 3): 1 July 2023 (s 2(1) item 14) | Sch 2 (item 12) and Sch 7 (item 2) |
| Treasury Laws Amendment (2020 Measures No. 1) Act 2020 | 49, 2020 | 25 May 2020 | Sch 1 (items 18–21): 1 July 2020 (s 2(1) item 1) | Sch 1 (item 21) |
| Treasury Laws Amendment (2020 Measures No. 3) Act 2020 | 61, 2020 | 19 June 2020 | Sch 5 (items 1, 2): 1 July 2020 (s 2(1) item 7) Sch 5 (item 3): 1 July 2025 (s 2(1) item 8) | Sch 5 (item 2) |
| Treasury Laws Amendment (2019 Measures No. 3) Act 2020 | 64, 2020 | 22 June 2020 | Sch 3 (items 124–145): 1 July 2020 (s 2(1) item 5) Sch 3 (items 302–321, 325, 326): 1 Oct 2020 (s 2(1) item 6) | Sch 3 (items 127, 141, 325, 326) |
| Treasury Laws Amendment (Registries Modernisation and Other Measures) Act 2020 | 69, 2020 | 22 June 2020 | Sch 1 (items 1431–1467): awaiting commencement (s 2(1) item 5) Sch 2 (item 16): 4 Apr 2021 (s 2(1) item 6) | Sch 1 (items 1465–1467) and Sch 1 (item 1468) |
| as amended by |  |  |  |  |
| Treasury Laws Amendment (2021 Measures No. 5) Act 2021 | 127, 2021 | 7 Dec 2021 | Sch 3 (item 105): 22 June 2020 (s 2(1) item 8) | — |
| Treasury Laws Amendment (2022 Measures No. 1) Act 2022 | 35, 2022 | 9 Aug 2022 | Sch 4 (item 7): 21 June 2022 (s 2(1) item 5) Sch 4 (item 15): 10 Aug 2022 (s 2(1) item 6) | — |
| Treasury Laws Amendment (2020 Measures No. 2) Act 2020 | 79, 2020 | 3 Sept 2020 | Sch 2 (items 6–9): 1 Oct 2020 (s 2(1) item 2) Sch 6: 4 Sept 2020 (s 2(1) item 5) | Sch 2 (item 9) and Sch 6 (item 2) |
| Coronavirus Economic Response Package (Jobkeeper Payments) Amendment Act 2020 | 81, 2020 | 3 Sept 2020 | Sch 1 (items 4, 5): 3 Sept 2020 (s 2(1) item 2) | Sch 1 (item 5) |
| Payment Times Reporting (Consequential Amendments) Act 2020 | 89, 2020 | 17 Sept 2020 | Sch 1 (items 1, 2): 1 Jan 2021 (s 2(1) item 2) | Sch 1 (item 2) |
| Treasury Laws Amendment (A Tax Plan for the COVID‑19 Economic Recovery) Act 2020 | 92, 2020 | 14 Oct 2020 | Sch 1 (items 22–24): 15 Oct 2020 (s 2(1) item 4) Sch 2 (item 36), Sch 3 (items 37–40) and Sch 6 (items 1–3): 1 Jan 2021 (s 2(1) item 7) | Sch 1 (item 24), Sch 3 (item 40) and Sch 6 (item 3) |
| Foreign Investment Reform (Protecting Australia’s National Security) Act 2020 | 114, 2020 | 10 Dec 2020 | Sch 1 (items 226, 249): 1 Jan 2021 (s 2(1) item 2) | Sch 1 (item 249) |
| Corporations Amendment (Corporate Insolvency Reforms) Act 2020 | 130, 2020 | 15 Dec 2020 | Sch 1 (items 118–127): 1 Jan 2021 (s 2(1) item 2) | Sch 1 (item 127) |
| Treasury Laws Amendment (2020 Measures No. 6) Act 2020 | 141, 2020 | 17 Dec 2020 | Sch 4 (items 76–80): 18 Dec 2020 (s 2(1) item 6) Sch 4 (item 142): 1 July 2024 Sch 4 (items 143, 144): 4 Apr 2021 (s 2(1) item 15) | — |
| as amended by |  |  |  |  |
| Treasury Laws Amendment (2021 Measures No. 5) Act 2021 | 127, 2021 | 7 Dec 2021 | Sch 3 (item 108): 17 Dec 2020 (s 2(1) item 9) | — |
| Federal Circuit and Family Court of Australia (Consequential Amendments and Transitional Provisions) Act 2021 | 13, 2021 | 1 Mar 2021 | Sch 2 (items 750–760): 1 Sept 2021 (s 2(1) item 5) | — |
| Treasury Laws Amendment (Reuniting More Superannuation) Act 2021 | 24, 2021 | 22 Mar 2021 | Sch 1 (items 46, 47): 23 Mar 2021 (s 2(1) item 2) Sch 2 (items 32, 33): 29 Mar 2021 (s 2(1) item 3) | — |
| Treasury Laws Amendment (More Flexible Superannuation) Act 2021 | 45, 2021 | 22 June 2021 | Sch 2 (items 5–12, 14): 1 July 2021 (s 2(1) item 2) | Sch 2 (item 14) |
| Fuel Security (Consequential and Transitional Provisions) Act 2021 | 66, 2021 | 29 June 2021 | Sch 1 (items 18, 19): 30 June 2021 (s 2(1) item 2) | Sch 1 (item 19) |
| Treasury Laws Amendment (COVID‑19 Economic Response) Act 2021 | 71, 2021 | 30 June 2021 | Sch 2: 1 July 2021 (s 2(1) item 1) | Sch 2 (item 2) |
| Treasury Laws Amendment (COVID‑19 Economic Response No. 2) Act 2021 | 79, 2021 | 10 Aug 2021 | Sch 2: 11 Aug 2021 (s 2(1) item 1) | Sch 2 (item 3) |
| Industry Research and Development Amendment (Industry Innovation and Science Australia) Act 2021 | 101, 2021 | 10 Sept 2021 | Sch 1 (item 5): 11 Sept 2021 (s 2(1) item 1) | — |
| Treasury Laws Amendment (2021 Measures No. 6) Act 2021 | 111, 2021 | 13 Sept 2021 | Sch 5 (items 2, 3): 1 Apr 2022 (s 2(1) item 6) Sch 5 (items 5, 6): 28 Sept 2022 (s 2(1) item 7) | Sch 5 (items 3, 6) |
| Treasury Laws Amendment (2021 Measures No. 5) Act 2021 | 127, 2021 | 7 Dec 2021 | Sch 3 (items 43, 47, 48, 64): 1 Jan 2022 (s 2(1) item 5) | Sch 3 (item 48) |
| Corporate Collective Investment Vehicle Framework and Other Measures Act 2022 | 8, 2022 | 22 Feb 2022 | Sch 6 (item 23) and Sch 8 (items 35, 36): 1 Apr 2022 (s 2(1) items 6, 10) Sch 8 (item 32): 23 Feb 2022 (s 2(1) item 9) Sch 8 (items 41–43): 4 Apr 2021 (s 2(1) item 12) | Sch 8 (items 36, 43) |
| Treasury Laws Amendment (Enhancing Superannuation Outcomes For Australians and Helping Australian Businesses Invest) Act 2022 | 10, 2022 | 22 Feb 2022 | Sch 2: 23 Feb 2022 (s 2(1) item 2) | Sch 2 (item 2) |
| Treasury Laws Amendment (Cost of Living Support and Other Measures) Act 2022 | 14, 2022 | 31 Mar 2022 | Sch 5 (items 1, 2): 1 Apr 2022 (s 2(1) item 5) Sch 5 (item 3): 1 July 2027 (s 2(1) item 6) | Sch 5 (item 2) |
| Treasury Laws Amendment (Laminaria and Corallina Decommissioning Cost Recovery Levy) Act 2022 | 24, 2022 | 1 Apr 2022 | Sch 1 (items 7–21): 2 Apr 2022 (s 2(1) item 1) | Sch 1 (item 21) |
| Treasury Laws Amendment (2022 Measures No. 1) Act 2022 | 35, 2022 | 9 Aug 2022 | Sch 4 (Pt 6, items 1, 2): 10 Aug 2022 (s 2(1) item 10) | Sch 4 (Pt 6, item 2) |
| Treasury Laws Amendment (2022 Measures No. 3) Act 2022 | 75, 2022 | 5 Dec 2022 | Sch 2 (items 2–4): 6 Dec 2022 (s 2(1) item 3) Sch 4 (items 23–38): 1 July 2022 (s 2(1) item 4) | Sch 2 (item 4) and Sch 4 (item 38) |
| Treasury Laws Amendment (2022 Measures No. 2) Act 2022 | 84, 2022 | 12 Dec 2022 | Sch 1 (items 1–15, 17–20) and Sch 2: 1 Jan 2023 (s 2(1) item 2) Sch 4: 13 Dec 2022 (s 2(1) item 3) | Sch 1 (items 19, 20), Sch 2 (item 2) and Sch 4 (item 6) |
| National Anti‑Corruption Commission (Consequential and Transitional Provisions) Act 2022 | 89, 2022 | 12 Dec 2022 | Sch 1 (items 201–204): 1 July 2023 (s 2(1) item 2) | Sch 1 (item 204) |
| Paid Parental Leave Amendment (Improvements for Families and Gender Equality) Act 2023 | 4, 2023 | 10 Mar 2023 | Sch 2 (items 27–31) and Sch 3 (items 1, 2, 4): 26 Mar 2023 (s 2(1) item 1) | Sch 3 (items 1, 2, 4) |
| Treasury Laws Amendment (2023 Measures No. 2) Act 2023 | 28, 2023 | 23 June 2023 | Sch 4 (items 1, 2): 24 June 2023 (s 2(1) item 4) Sch 4 (item 3): 1 July 2028 (s 2(1) item 5) | Sch 4 (item 2) |
| Treasury Laws Amendment (Refining and Improving Our Tax System) Act 2023 | 40, 2023 | 28 June 2023 | Sch 4 (item 17): 1 July 2023 (s 2(1) item 5) | — |
| Trade Support Loans Amendment Act 2023 | 61, 2023 | 21 Aug 2023 | Sch 1 (items 137–148, 156–165): 1 Jan 2024 (s 2(1) item 1) | Sch 1 (items 156–165) |
| Treasury Laws Amendment (Modernising Business Communications and Other Measures) Act 2023 | 69, 2023 | 14 Sept 2023 | Sch 1 (item 143): 1 Jan 2024 (s 2(1) item 3) Sch 2 (item 160): 15 Sept 2023 (s 2(1) item 4) | — |
| Inspector‑General of Intelligence and Security and Other Legislation Amendment (Modernisation) Act 2023 | 73, 2023 | 20 Sept 2023 | Sch 1 (item 200) and Sch 3 (item 2): 21 Sept 2023 (s 2(1) items 2, 5) | Sch 3 (item 2) |
| Treasury Laws Amendment (2023 Measures No. 3) Act 2023 | 75, 2023 | 20 Sept 2023 | Sch 4 (items 14–30): 15 Sept 2024 (s 2(1) item 11) | Sch 4 (items 28–30) |
| Treasury Laws Amendment (2023 Law Improvement Package No. 1) Act 2023 | 76, 2023 | 20 Sept 2023 | Sch 2 (items 727–737): 20 Oct 2023 (s 2(1) item 2) Sch 6 (items 39, 40): 21 Sept 2023 (s 2(1) item 22) Sch 6 (items 43, 44): 1 Oct 2023 (s 2(1) item 23) | Sch 6 (item 44) |
| Public Health (Tobacco and Other Products) (Consequential Amendments and Transitional Provisions) Act 2023 | 119, 2023 | 14 Dec 2023 | Sch 1 (items 18–20): 1 Apr 2024 (s 2(1) item 2) | — |
| Treasury Laws Amendment (Making Multinationals Pay Their Fair Share—Integrity and Transparency) Act 2024 | 23, 2024 | 8 Apr 2024 | Sch 2 (items 143, 144, 146): 1 July 2024 (s 2(1) item 3) | Sch 2 (items 144, 146) |
| Digital ID (Transitional and Consequential Provisions) Act 2024 | 26, 2024 | 30 May 2024 | Sch 2 (item 7): 30 Nov 2024 (s 2(1) item 1) | — |
| Treasury Laws Amendment (Tax Accountability and Fairness) Act 2024 | 37, 2024 | 31 May 2024 | Sch 1 (items 5–37) and Sch 2: 1 July 2024 (s 2(1) item 2) Sch 4 (items 1–3, 5): 1 June 2024 (s 2(1) item 3) | Sch 1 (item 37) and Sch 4 (item 5) |
| Administrative Review Tribunal (Consequential and Transitional Provisions No. 1) Act 2024 | 38, 2024 | 31 May 2024 | Sch 1 (items 48–50, 74): 14 Oct 2024 (s 2(1) item 2) | — |
| Excise and Customs Legislation Amendment (Streamlining Administration) Act 2024 | 51, 2024 | 28 June 2024 | Sch 1 (item 169, 189): 1 July 2024 (s 2(1) item 1) | — |
| Treasury Laws Amendment (Support for Small Business and Charities and Other Measures) Act 2024 | 52, 2024 | 28 June 2024 | Sch 3 (items 6–34): 29 June 2024 (s 2(1) item 3) | — |
| Treasury Laws Amendment (Delivering Better Financial Outcomes and Other Measures) Act 2024 | 67, 2024 | 9 July 2024 | Sch 5 (items 46–48): 1 Oct 2024 (s 2(1) item 10) | Sch 5 (item 48) |
| Paid Parental Leave Amendment (Adding Superannuation for a More Secure Retirement) Act 2024 | 90, 2024 | 1 Oct 2024 | Sch 2 (items 7, 8): 2 Oct 2024 (s 2(1) item 1) | — |
| Treasury Laws Amendment (Multinational—Global and Domestic Minimum Tax) (Consequential) Act 2024 | 134, 2024 | 10 Dec 2024 | Sch 1 (items 32–64, 68, 69): 11 Dec 2024 (s 2(1) item 1) | Sch 1 (items 68, 69) |
| Treasury Laws Amendment (2024 Tax and Other Measures No. 1) Act 2024 | 135, 2024 | 10 Dec 2024 | Sch 1, Sch 3 (items 4–6) and Sch 4: 1 Jan 2025 (s 2(1) items 2, 4) Sch 2: 11 Dec 2024 (s 2(1) item 3) | Sch 1 (item 7), Sch 3 (item 6) and Sch 4 (item 2) |
| Treasury Laws Amendment (Responsible Buy Now Pay Later and Other Measures) Act 2024 | 138, 2024 | 10 Dec 2024 | Sch 1 (items 13–25) and Sch 4: 1 Jan 2025 (s 2(1) items 2, 5) | Sch 1 (item 25) and Sch 4 (item 4) |

Endnote 4—Amendment history

| Provision affected | How affected |
| --- | --- |
| Title | am No 95, 2019 |
| **Part I** |  |
| Part I heading | ad. No. 133, 1974 |
| s 2 | am No 95, 1959 |
|  | rs No 123, 1984 |
|  | am No 48, 1986; No 107, 1989; No 110, 1990; No 100, 1991; No 47, 1992; No 17, 1993; No 34, 1997; No 11, 1999; No 85, 1999; No 94, 1999; No 146, 1999; No 161, 1999; No 179, 1999; No 201, 1999; No 25, 2001; No 135, 2001; No 146, 2001; No 125, 2002; No 54, 2003; No 101, 2004; No 63, 2005; No 100, 2005; No 161, 2005; No 74, 2006; No 86, 2006; No 101, 2006; No 9, 2007; No 88, 2009; No 114, 2009; No 74, 2010; No 145, 2010; No 41, 2011; No 147, 2011; No 12, 2012; No 39, 2012; No 118, 2013; No 110, 2014; No 2, 2015; No 21, 2015; No 60, 2015; No 10, 2019; No 24, 2022; No 37, 2024; No 38, 2024 |
| s. 2A | ad. No. 146, 2001 |
| s 2B | ad No 2, 2015 |
| s. 3 | am. No. 95, 1959; No. 59, 1979 |
|  | rs. No. 123, 1984 |
|  | am. No. 88, 2009 |
|  | rs No 2, 2015 |
| s. 3AA | ad. No. 178, 1999 |
|  | am. No. 91, 2000; No. 12, 2012 |
| **Part IA** |  |
| Part IA | ad. No. 123, 1984 |
| s. 3A | ad. No. 123, 1984 |
|  | am. No. 145, 2010 |
| s 3B | ad No 123, 1984 |
|  | am No 138, 1987; No 107, 1989; No 216, 1991; No 47, 1992; No 98, 1992; No 82, 1993; No 161, 1999; No 56, 2007; No 88, 2009; No 114, 2009; No 145, 2010; No 21, 2015; No 15, 2017; No 4, 2018; No 8, 2019 |
| s 3C | ad No 123, 1984 |
|  | am No 123, 1985; No 138, 1987; No 97, 1988; No 107, 1989; No 216, 1991; No 98, 1992; No 82, 1993; No 56, 1999; No 201, 1999; No 146, 2001; No 10, 2003; No 54, 2003; No 73, 2006; No 100, 2006; No 88, 2009; No 114, 2009; No 145, 2010 |
|  | rep No 145, 2010 |
|  | ad No 124, 2013 |
|  | am No 149, 2015; No 170, 2015; No 35, 2022 |
| s 3CA | ad No 170, 2015 |
|  | am No 27, 2017; No 49, 2020 |
| s. 3D | ad. No. 104, 1985 |
|  | am. No. 168, 1985; No. 120, 1987; No. 97, 1988; No. 201, 1999; No. 146, 2001; No. 125, 2002; No. 54, 2003; No. 143, 2007 |
|  | rep. No. 145, 2010 |
|  | ad No 124, 2013 |
|  | rep No 96, 2014 |
|  | ad No 138, 2024 |
| s 3DA | ad No 138, 2024 |
| s 3DB | ad No 138, 2024 |
| s. 3E | ad. No. 107, 1989 |
|  | am. No. 47, 1992; No. 161, 1999; No. 137, 2000; No. 146, 2001; No. 86, 2002; No. 101, 2006 |
|  | rep. No. 145, 2010 |
|  | ad No 124, 2013 |
| ss. 3EA, 3EB | ad. No. 161, 1999 |
|  | rep. No. 145, 2010 |
| s. 3EC | ad. No. 161, 1999 |
|  | am. No. 101, 2003 |
|  | rep. No. 145, 2010 |
| s. 3ED | ad. No. 159, 2008 |
|  | am. No. 88, 2009 |
|  | rep. No. 145, 2010 |
| s. 3F | ad. No. 107, 1989 |
|  | am. No. 25, 2001 |
|  | rep. No. 145, 2010 |
|  | ad No 15, 2018 |
| s 3G | ad No 56, 2007 |
|  | rep No 145, 2010 |
|  | ad No 95, 2019 |
| s 3H | ad No 56, 2007 |
|  | rep No 145, 2010 |
|  | ad No 92, 2020 |
| s 3J | ad No 26, 2024 |
| **Part II** |  |
| Part II heading | ad. No. 133, 1974 |
| s. 4 | am. No. 95, 1959; No. 65, 1985; No. 154, 1986 |
| s. 4A | ad. No. 146, 1999 |
| s. 5 | am. No. 18, 1955; No. 39, 1957; No. 95, 1959; No. 17, 1960; No. 75, 1964; No. 93, 1966; No. 120, 1968; No. 133, 1974; No. 123, 1984; No. 65, 1985; No. 146, 1999; No. 159, 2001 |
| s. 5A | ad. No. 133, 1974 |
|  | am. No. 65, 1985; No. 43, 1996 |
| s. 6 | am. No. 95, 1959 |
|  | rs. No. 123, 1984; No. 122, 1991 |
|  | am. No. 146, 1999 |
| s. 6A | ad. No. 95, 1959 |
|  | rs. No. 123, 1984 |
| s 6B | ad No 123, 1984 |
|  | am No 62, 1987; No 85, 1999; No 4, 2007; No 46, 2011; No 69, 2020 |
| s. 6C | ad. No. 123, 1984 |
|  | am. No. 122, 1991 |
| s. 6D | ad. No. 123, 1984 |
|  | am. No. 201, 1999; No. 54, 2003 |
| s 8 | am No 133, 1974; No 123, 1984; No 85, 1999; No 69, 2020 |
| **Part IIA** |  |
| Part IIA heading | rs. No. 101, 2006 |
| Part IIA | ad. No. 11, 1999 |
| Division 1 heading | rep. No. 101, 2006 |
| s 8AAA | ad No 11, 1999 |
|  | am No 101, 2006; No 79, 2010 |
| s 8AAB | ad No 11, 1999 |
|  | am No 59, 1999 (as am by No 44, 2000); No 118, 1999; No 178, 1999; No 44, 2000; No 58, 2000; No 60, 2000; No 89, 2000; No 91, 2000; No 73, 2001; No 68, 2002; No 16, 2003; No 54, 2003; No 111, 2003; No 75, 2005; No 58, 2006; No 73, 2006; No 80, 2006; No 100, 2006; No 101, 2006; No 9, 2007; No 15, 2007; No 143, 2007; No 32, 2008; No 45, 2008; No 97, 2008; No 151, 2008; No 6, 2009; No 27, 2009; No 133, 2009; No 20, 2010; No 79, 2010; No 41, 2011; No 14, 2012; No 26, 2012; No 58, 2012; No 99, 2012; No 169, 2012; No 82, 2013; No 88, 2013; No 118, 2013; No 32, 2014; No 96, 2014; No 2, 2015; No 21, 2015; No 70, 2015; No 81, 2016; No 64, 2017; No 23, 2018; No 141, 2018; No 8, 2019; No 16, 2019; No 22, 2020; No 38, 2020; No 24, 2021; No 45, 2021; No 24, 2022; No 75, 2022; No 90, 2024; No 134, 2024; No 138, 2024 |
| s 8AAC | ad No 11, 1999 |
| s. 8AAD | ad. No. 11, 1999 |
|  | rs. No. 73, 2001 |
| s. 8AAE | ad. No. 11, 1999 |
|  | am. No. 179, 1999 |
| s. 8AAF | ad. No. 11, 1999 |
|  | am. Nos. 178 and 179, 1999; No 81, 2016 |
| s. 8AAG | ad. No. 11, 1999 |
|  | am. No. 91, 2000 |
| s. 8AAGA | ad. No. 178, 1999 |
| s. 8AAH | ad. No. 11, 1999 |
| Division 2 | rep. No. 101, 2006 |
| s. 8AAHA | ad. No. 91, 2000 |
|  | rep. No. 101, 2006 |
| s. 8AAI | ad. No. 11, 1999 |
|  | rep. No. 101, 2006 |
| s. 8AAJ | ad. No. 11, 1999 |
|  | am. No. 178, 1999 |
|  | rep. No. 101, 2006 |
| s. 8AAK | ad. No. 11, 1999 |
|  | rep. No. 101, 2006 |
| s. 8AAL | ad. No. 11, 1999 |
|  | am. No. 179, 1999 |
|  | rep. No. 101, 2006 |
| s 8AAM | ad No 11, 1999 |
|  | rep No 101, 2006 |
| s 8AAN | ad No 11, 1999 |
|  | rep No 101, 2006 |
| Division 3 | rep. No. 101, 2006 |
| s. 8AANA | ad. No. 91, 2000 |
|  | rep. No. 101, 2006 |
| s. 8AAO | ad. No. 11, 1999 |
|  | rep. No. 101, 2006 |
| ss. 8AAP, 8AAQ | ad. No. 11, 1999 |
|  | am. No. 178, 1999 |
|  | rep. No. 101, 2006 |
| s. 8AAR | ad. No. 11, 1999 |
|  | am. No. 179, 1999 |
|  | rep. No. 101, 2006 |
| s 8AAS | ad No 11, 1999 |
|  | rep No 101, 2006 |
| s 8AAT | ad No 11, 1999 |
|  | rep No 101, 2006 |
| Division 4 | rep. No. 179, 1999 |
| ss. 8AAU–8AAW | ad. No. 11, 1999 |
|  | rep. No. 179, 1999 |
| **Part IIB** |  |
| Part IIB | ad. No. 11, 1999 |
| **Division 1** |  |
| s 8AAZA | ad No 11, 1999 |
|  | am No 178, 1999; No 179, 1999; No 92, 2000; No 106, 2000; No 54, 2003; No 150, 2003; No 100, 2006; No 150, 2008; No 6, 2009; No 56, 2010; No 32, 2014; No 82, 2014; No 169, 2015; No 116, 2018; No 38, 2020; No 61, 2023 |
| s 8AAZAA | ad No 38, 2020 |
| s. 8AAZB | ad. No. 11, 1999 |
| **Division 2** |  |
| s. 8AAZC | ad. No. 11, 1999 |
|  | am. No. 178, 1999 |
| s. 8AAZD | ad. No. 11, 1999 |
|  | am. No. 178, 1999 |
| s. 8AAZE | ad. No. 11, 1999 |
|  | rep. No. 178, 1999 |
| s. 8AAZF | ad. No. 11, 1999 |
|  | am. No. 178, 1999 |
| s. 8AAZG | ad. No. 11, 1999 |
| s. 8AAZH | ad. No. 11, 1999 |
|  | am. Nos. 178 and 179, 1999; No. 44, 2000 |
| s. 8AAZI | ad. No. 11, 1999 |
| s. 8AAZJ | ad. No. 11, 1999 |
|  | am. No. 178, 1999 |
| s. 8AAZK | ad. No. 11, 1999 |
|  | rep. No. 178, 1999 |
| **Division 3** |  |
| Division 3 | ad. No. 11, 1999 |
|  | rs. No. 178, 1999 |
| s. 8AAZL | ad. No. 11, 1999 |
|  | rs. No. 178, 1999 |
|  | am. No. 156, 2000; No. 61, 2011; No. 99, 2012 |
| ss. 8AAZLA, 8AAZLB | ad. No. 178, 1999 |
|  | am. No. 92, 2000 |
| s. 8AAZLC | ad. No. 178, 1999 |
| s 8AAZLD | ad No 178, 1999 |
|  | am No 150, 2003; No 56, 2010; No 82, 2014; No 169, 2015; No 116, 2018; No 61, 2023 |
| s. 8AAZLE | ad. No. 178, 1999 |
| **Division 3A** |  |
| Division 3A | ad. No. 178, 1999 |
| s. 8AAZLF | ad. No. 178, 1999 |
| s 8AAZLG | ad No 178, 1999 |
|  | am No 179, 1999; No 39, 2012; No 88, 2013; No 96, 2014; No 6, 2020 |
| s 8AAZLGA | ad No 75, 2012 |
|  | am No 110, 2014; No 8, 2019 |
| s 8AAZLGB | ad No 55, 2016 |
|  | am No 8, 2019; No 64, 2020 |
| s 8AAZLGC | ad No 135, 2024 |
| s. 8AAZLH | ad. No. 178, 1999 |
|  | am. No. 179, 1999; No. 91, 2000; No. 114, 2009; No 88, 2013; No 96, 2014 |
| **Division 4** |  |
| s. 8AAZM | ad. No. 11, 1999 |
| s. 8AAZMA | ad. No. 91, 2000 |
|  | am. No. 39, 2012 |
| s. 8AAZMB | ad. No. 73, 2001 |
| s. 8AAZN | ad. No. 11, 1999 |
| **Part III** |  |
| Part III heading | ad. No. 133, 1974 |
|  | rep. No. 59, 1979 |
|  | ad. No. 117, 1983 |
|  | rs. No. 123, 1984 |
| Part III | rep. No. 59, 1979 |
|  | ad. No. 117, 1983 |
|  | am. No. 25, 2001 |
| **Division 1** |  |
| Division 1 heading | ad. No. 123, 1984 |
| s. 8A | ad. No. 123, 1984 |
|  | am. No. 138, 1987; No. 97, 1988; No. 146, 2001 |
| s. 8AA | ad. No. 138, 1987 |
|  | am. No. 61, 1990 |
|  | rep. No. 82, 1993 |
|  | ad. No. 201, 1999 |
|  | rep. No. 54, 2003 |
| s. 8AB | ad. No. 98, 1992 |
|  | rep No 4, 2018 |
| s 8AC | ad No 114, 2009 |
|  | am No 37, 2024 |
| **Division 2** |  |
| Division 2 heading | ad. No. 123, 1984 |
| **Subdivision A** |  |
| Subdivision A heading | ad. No. 123, 1984 |
| s. 8B | ad. No. 123, 1984 |
|  | am. No. 146, 2001; No. 101, 2006 |
| s 8C | ad No 123, 1984 |
|  | am No 97, 1988; No 56, 1999; No 91, 2000; No 146, 2001; No 54, 2003; No 101, 2006; No 9, 2007; No 12, 2012 (as am by No 110, 2014); No 110, 2014; No 4, 2016; No 8, 2019; No 84, 2022; No 138, 2024 |
| s. 8D | ad. No. 123, 1984 |
|  | am. No. 146, 2001; No 4, 2016 |
| s. 8E | ad. No. 123, 1984 |
|  | am. No. 143, 2007 |
| s 8F | ad No 123, 1984 |
| s 8G | ad No 123, 1984 |
| s. 8H | ad. No. 123, 1984 |
|  | am. No. 146, 2001; No. 143, 2007; No 4, 2016 |
| s. 8HA | ad. No. 224, 1992 |
| **Subdivision B** |  |
| Subdivision B heading | ad. No. 123, 1984 |
| s 8J | ad No 123, 1984 |
|  | am No 4, 1985; No 47, 1985; No 65, 1985; No 41, 1986; No 46, 1986; No 49, 1986; No 62, 1987; No 138, 1987; No 145, 1987; No 20, 1990; No 60, 1990; No 5, 1991; No 92, 1992; No 98, 1992; No 118, 1992; No 208, 1992; No 82, 1993; No 163, 1994; No 174, 1997; No 85, 1998; No 56, 1999; No 118, 1999; No 201, 1999; No 60, 2000; No 137, 2000; No 146, 2001; No 54, 2003; No 73, 2006; No 101, 2006; No 88, 2009; No 114, 2009; No 4, 2010; No 21, 2010; No 79, 2010; No 2, 2015; No 4, 2018; No 8, 2019 |
| s 8K | ad No 123, 1984 |
|  | am No 97, 1988; No 146, 2001; No 4, 2016; No 55, 2016; No 8, 2019 |
| s. 8L | ad. No. 123, 1984 |
|  | am. No. 146, 2001; No 4, 2016 |
| s. 8M | ad. No. 123, 1984 |
|  | am. No. 146, 2001; No. 143, 2007 |
| s 8N | ad No 123, 1984 |
|  | rs No 146, 2001 |
|  | am No 4, 2016; No 55, 2016; No 8, 2019 |
| s. 8P | ad. No. 123, 1984 |
|  | rep. No. 146, 2001 |
| s. 8Q | ad. No. 123, 1984 |
|  | rs. No. 146, 2001 |
|  | am No 4, 2016 |
| s. 8R | ad. No. 123, 1984 |
|  | am. No. 146, 2001; No. 143, 2007 |
| s 8S | ad. No. 123, 1984 |
|  | am. No. 146, 2001 |
| s 8T | ad. No. 123, 1984 |
|  | am. No. 146, 2001; No 4, 2016 |
| s 8U | ad. No. 123, 1984 |
|  | am. No. 146, 2001; No 4, 2016 |
| s. 8V | ad. No. 123, 1984 |
|  | am. No. 143, 2007 |
| s 8W | ad No 123, 1984 |
|  | am No 138, 1987; No 97, 1989; No 105, 1989; No 98, 1992; No 224, 1992; No 82, 1993; No 163, 1994; No 201, 1999; No 60, 2000; No 146, 2001; No 16, 2003; No 54, 2003; No 107, 2003; No 8, 2010 |
|  | ed C138 |
|  | am No 4, 2018; No 8, 2019 |
| **Subdivision BAA** |  |
| Subdivision BAA | ad No 121, 2018 |
| s 8WAA | ad No 121, 2018 |
| s 8WAB | ad No 121, 2018 |
| s 8WAC | ad No 121, 2018 |
| s 8WAD | ad No 121, 2018 |
| s 8WAE | ad No 121, 2018 |
| **Subdivision BA** |  |
| Subdivision BA | ad. No. 97, 1988 |
| s 8WA | ad No 97, 1988 |
|  | am No 163, 1989; No 60, 1990; No 119, 1990; No 6, 1991; No 92, 1992; No 138, 1992; No 82, 1993; No 53, 1995; No 63, 1996; No 83, 1999; No 85, 1999; No 128, 1999; No 106, 2000; No 132, 2000; No 71, 2001; No 75, 2001; No 146, 2001; No 57, 2002; No 143, 2007; No 45, 2008; No 105, 2010; No 145, 2010; No 141, 2011; No 82, 2014; No 21, 2015; No 143, 2015; No 169, 2015; No 10, 2016; No 90, 2018; No 38, 2020; No 69, 2020 |
| s 8WB | ad No 97, 1988 |
|  | am No 163, 1989; No 60, 1990; No 119, 1990; No 6, 1991; No 92, 1992; No 138, 1992; No 82, 1993; No 53, 1995; No 63, 1996; No 83, 1999 (as am by No 172, 1999); No 128, 1999; No 94, 2000; No 106, 2000; No 132, 2000; No 75, 2001; No 146, 2001; No 57, 2002; No 143, 2007; No 45, 2008; No 105, 2008; No 105, 2010; No 145, 2010; No 141, 2011; No 82, 2014; No 21, 2015; No 143, 2015; No 169, 2015; No 10, 2016; No 90, 2018; No 38, 2020; No 69, 2020; No 8, 2022 |
| s. 8WC | ad. No. 97, 1988 |
|  | am. No. 216, 1991; No. 179, 1999; No. 101, 2006; No. 143, 2007; No 4, 2016 |
| s. 8WD | ad. No. 97, 1988 |
|  | am. No. 124, 1989 |
|  | rep. No. 75, 2001 |
| **Subdivision C** |  |
| Subdivision C heading | ad. No. 123, 1984 |
| s. 8X | ad. No. 123, 1984 |
|  | rep. No. 137, 2000 |
| s. 8XA | ad. No. 97, 1988 |
|  | rs. No. 48, 1991 |
|  | am. No. 146, 2001; No. 143, 2007 |
| s. 8XB | ad. No. 97, 1988 |
|  | am. No. 48, 1991; No. 146, 2001; No. 143, 2007 |
|  | rep. No. 145, 2010 |
| s. 8Y | ad. No. 123, 1984 |
|  | am. No. 210, 1992; No. 55, 2001; No. 146, 2001; No. 8, 2007 |
| s. 8Z | ad. No. 123, 1984 |
|  | am. No. 65, 1985; No. 137, 2000; No. 146, 2001 |
|  | ed C142 |
| **Division 3** |  |
| Division 3 heading | ad. No. 123, 1984 |
| s. 8ZA | ad. No. 123, 1984 |
|  | am. No. 224, 1992; No. 146, 2001 |
| s. 8ZB | ad. No. 123, 1984 |
|  | am. No. 224, 1992 |
| s. 8ZC | ad. No. 123, 1984 |
|  | am. No. 146, 2001 |
| s. 8ZD | ad. No. 123, 1984 |
|  | am. No. 146, 2001; No 5, 2015 |
| s. 8ZE | ad. No. 123, 1984 |
|  | am. Nos. 4 and 47, 1985; No. 41, 1986; Nos. 58, 62 and 145, 1987; Nos. 20 and 60, 1990; Nos. 92, 118 and 208, 1992 |
|  | rs. No. 120, 1995 |
|  | am. No. 101, 2006 |
| ss. 8ZF–8ZH | ad. No. 123, 1984 |
| **Division 4** |  |
| Division 4 heading | ad. No. 123, 1984 |
| ss. 8ZJ, 8ZK | ad. No. 123, 1984 |
| s. 8ZL | ad. No. 123, 1984 |
|  | am. No. 146, 2001 |
|  | ed C142 |
| ss. 8ZM, 8ZN | ad. No. 123, 1984 |
| **Division 5** |  |
| Division 5 heading | ad. No. 123, 1984 |
| s. 9 | rep. No. 59, 1979 |
|  | ad. No. 117, 1983 |
|  | am. No. 123, 1984 |
| s. 10 | rep. No. 59, 1979 |
|  | ad. No. 117, 1983 |
|  | am. No. 123, 1984; No. 73, 2008 |
| s. 11 | rs. No. 133, 1974 |
|  | rep. No. 59, 1979 |
|  | ad. No. 117, 1983 |
|  | am. No. 123, 1984; No. 73, 2008 |
| s. 12 | rep. No. 59, 1979 |
|  | ad. No. 117, 1983 |
|  | am. No. 73, 2008 |
| s. 13 | rep. No. 59, 1979 |
|  | ad. No. 117, 1983 |
|  | am. No. 123, 1984; No. 73, 2008 |
| s 13A | ad No 117, 1983 |
| s 13B | ad No 117, 1983 |
| s. 13C | ad. No. 117, 1983 |
|  | am. No. 123, 1984 |
| **Division 6** |  |
| Division 6 | ad. No. 167, 1989 |
| s. 13CA | ad. No. 167, 1989 |
| **Part IIIA** |  |
| Part IIIA | ad. No. 123, 1985 |
| **Division 1** |  |
| s 13D | ad No 123, 1985 |
|  | am No 146, 1999 |
|  | ed C163 |
| **Division 2** |  |
| s. 13E | ad. No. 123, 1985 |
| s. 13F | ad. No. 123, 1985 |
|  | am. No. 62, 1987; No. 143, 2007 |
| s. 13G | ad. No. 123, 1985 |
| s. 13H | ad. No. 123, 1985 |
|  | am. No. 97, 1988; No. 146, 2001 |
|  | rep. No. 145, 2010 |
| Division 3 | rep. No. 145, 2010 |
| s. 13J | ad. No. 123, 1985 |
|  | am. No. 138, 1987; No. 97, 1988; No. 98, 1992; No. 82, 1993; No. 118, 1999; No. 146, 2001; No. 92, 2008 |
|  | rep. No. 145, 2010 |
| **Division 4** |  |
| s. 13K | ad. No. 123, 1985 |
|  | am. No. 138, 1987; No. 98, 1992; No. 82, 1993; No 4, 2018 |
| **Division 5** |  |
| Division 5 | ad. No. 136, 1990 |
| s. 13L | ad. No. 136, 1990 |
|  | am. No. 44, 1999; No. 121, 2001 |
| s. 14 | rep. No. 59, 1979 |
| Part IV | ad. No. 133, 1974 |
|  | rep. No. 88, 2009 |
| s. 14A | ad. No. 133, 1974 |
|  | am. No. 19, 1979; No. 123, 1984; No. 65, 1985; No. 48, 1986; No. 216, 1991 |
|  | rep. No. 88, 2009 |
| s. 14B | ad. No. 133, 1974 |
|  | am. No. 123, 1984; No. 65, 1985 |
|  | rep. No. 88, 2009 |
| s. 14C | ad. No. 133, 1974 |
|  | am. No. 123, 1984; No. 65, 1985; No. 73, 2008 |
|  | rep. No. 88, 2009 |
| s. 14D | ad. No. 133, 1974 |
|  | am. No. 123, 1984; No. 73, 2008 |
|  | rep. No. 88, 2009 |
| s. 14E | ad. No. 133, 1974 |
|  | rep. No. 123, 1984 |
|  | ad. No. 216, 1991 |
|  | rep. No. 88, 2009 |
| s. 14F | ad. No. 133, 1974 |
|  | rep. No. 123, 1984 |
| s. 14G | ad. No. 133, 1974 |
|  | am. No. 48, 1986 |
|  | rep. No. 216, 1991 |
| s. 14H | ad. No. 133, 1974 |
|  | am. No. 19, 1979; No. 65, 1985 |
|  | rs. No. 48, 1986 |
|  | rep. No. 216, 1991 |
| s. 14HA | ad. No. 19, 1979 |
|  | rep. No. 123, 1984 |
|  | ad. No. 48, 1986 |
|  | rep. No. 216, 1991 |
| s. 14HB | ad. No. 19, 1979 |
|  | rs. No. 48, 1986 |
|  | rep. No. 216, 1991 |
| ss. 14HC–14HG | ad. No. 48, 1986 |
|  | rep. No. 216, 1991 |
| s. 14I | ad. No. 133, 1974 |
|  | am. Nos. 65 and 123, 1985; No. 73, 2008 |
|  | rep. No. 88, 2009 |
| s. 14J | ad. No. 133, 1974 |
|  | am. No. 123, 1985; No. 62, 1987; No. 143, 2007; No. 73, 2008 |
|  | rep. No. 88, 2009 |
| s. 14K | ad. No. 133, 1974 |
|  | rep. No. 123, 1984 |
| s. 14L | ad. No. 133, 1974 |
|  | rep. No. 88, 2009 |
| s. 14M | ad. No. 133, 1974 |
|  | rep. No. 65, 1985 |
| s. 14N | ad. No. 133, 1974 |
|  | am. No. 73, 2008 |
|  | rep. No. 88, 2009 |
| s. 14O | ad. No. 133, 1974 |
|  | rs. No. 39, 1983 |
|  | rep. No. 123, 1984 |
| s. 14P | ad. No. 19, 1979 |
|  | am. No. 65, 1985 |
|  | rep. No. 48, 1986 |
| **Part IVA** |  |
| Part IVA | ad. No. 123, 1984 |
| **Division 1** |  |
| s. 14Q | ad. No. 123, 1984 |
|  | am. No. 88, 2009; No 2, 2015 |
| **Division 2** |  |
| s. 14R | ad. No. 123, 1984 |
|  | am. No. 146, 2001; No. 143, 2007 |
| s. 14S | ad. No. 123, 1984 |
|  | am. No. 88, 2009 |
| ss. 14T, 14U | ad. No. 123, 1984 |
| **Division 3** |  |
| ss. 14V–14X | ad. No. 123, 1984 |
| s 14Y | ad No 123, 1984 |
|  | am No 112, 1986; No 38, 2024 |
| **Division 4** |  |
| s. 14Z | ad. No. 123, 1984 |
|  | am. No. 146, 2001; No 4, 2016; No 61, 2016 |
| s. 14ZA | ad. No. 123, 1984 |
|  | am. No. 146, 2001; No. 143, 2007 |
| Part IVAAA | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAAA | ad. No. 101, 1992 |
|  | am. No. 39, 1997; No. 41, 1998; No. 54, 2003; No. 23, 2005 |
|  | rep. No. 161, 2005 |
| ss. 14ZAAB–14ZAAH | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| ss. 14ZAAI–14ZAAK | ad. No. 101, 1992 |
|  | am. No. 120, 1995 |
|  | rep. No. 161, 2005 |
| s. 14ZAAL | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAAM | ad. No. 39, 1997 |
|  | rep. No. 161, 2005 |
| Part IVAA | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAA | ad. No. 101, 1992 |
|  | am. No. 41, 1998; No. 54, 2003 |
|  | rep. No. 161, 2005 |
| s. 14ZAB | ad. No. 154, 1986 |
|  | am. No. 60, 1990 |
|  | rep. No. 216, 1991 |
|  | ad. No. 101, 1992 |
|  | am. No. 54, 2003 |
|  | rep. No. 161, 2005 |
| ss. 14ZAC–14ZAE | ad. No. 154, 1986 |
|  | rep. No. 216, 1991 |
|  | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| ss. 14ZAF, 14ZAG | ad. No. 101, 1992 |
|  | rs. No. 54, 2003 |
|  | rep. No. 161, 2005 |
| s. 14ZAH | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAHA | ad. No. 54, 2003 |
|  | rep. No. 161, 2005 |
| ss. 14ZAI–14ZAK | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAL | ad. No. 101, 1992 |
|  | am. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| s. 14ZAM | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAN | ad. No. 101, 1992 |
|  | am. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| s. 14ZAO | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAP | ad. No. 101, 1992 |
|  | am. No. 54, 2003 |
|  | rep. No. 161, 2005 |
| ss. 14ZAQ, 14ZAR | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAS | ad. No. 101, 1992 |
|  | am. No. 54, 2003 |
|  | rep. No. 161, 2005 |
| s. 14ZAT | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAU | ad. No. 101, 1992 |
|  | am. No. 54, 2003 |
|  | rep. No. 161, 2005 |
| ss. 14ZAV–14ZAX | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAXA | ad. No. 39, 1997 |
|  | rep. No. 161, 2005 |
| ss. 14ZAY, 14ZAZ | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAZA | ad. No. 101, 1992 |
|  | am. No. 54, 2003 |
|  | rep. No. 161, 2005 |
| s 14ZAZB | ad No 101, 1992 |
|  | rep No 161, 2005 |
| s 14ZAZC | ad No 101, 1992 |
|  | rep No 161, 2005 |
| Part IVAB | ad. No. 154, 1986 |
|  | rep. No. 216, 1991 |
| Part IVB | ad. No. 48, 1986 |
|  | rep. No. 216, 1991 |
| s. 14ZB | ad. No. 48, 1986 |
|  | am. No. 154, 1986; No. 60, 1990 |
|  | rep. No. 216, 1991 |
| ss. 14ZC–14ZK | ad. No. 48, 1986 |
|  | rep. No. 216, 1991 |
| s. 14ZKA | ad. No. 144, 1986 |
|  | am. Nos. 58, 62, 108 and 145, 1987 |
|  | rep. No. 95, 1988 |
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| Part IVC | ad. No. 216, 1991 |
| **Division 1** |  |
| s 14ZL | ad No 216, 1991 |
|  | am No 41, 1998; No 161, 2005; No 141, 2020 |
| s 14ZM | ad No 216, 1991 |
| s 14ZN | ad No 216, 1991 |
| s. 14ZO | ad. No. 216, 1991 |
|  | am. No. 34, 1997 |
| s. 14ZP | ad. No. 216, 1991 |
| **Division 2** |  |
| s 14ZQ | ad No 216, 1991 |
|  | am No 92, 1992; No 101, 1992; No 118, 1992; No 208, 1992; No 44, 2000; No 16, 2003; No 161, 2005; No 101, 2006; No 143, 2007; No 97, 2008; No 88, 2009; No 74, 2010; No 41, 2011; No 39, 2012; No 88, 2013; No 96, 2014; No 21, 2015; No 24, 2016; No 15, 2017; No 13, 2021; No 84, 2022; No 38, 2024 |
| s. 14ZR | ad. No. 216, 1991 |
|  | am. No. 101, 2006; No. 88, 2009 |
| s. 14ZS | ad. No. 216, 1991 |
|  | am. No. 101, 1992; No. 169, 1995; No. 101, 2006; No. 41, 2011 |
| s. 14ZT | ad. No. 216, 1991 |
|  | am. No. 118, 1992 |
|  | rep. No. 101, 2006 |
| **Division 3** |  |
| s. 14ZU | ad. No. 216, 1991 |
|  | am. No. 91, 2000; No. 161, 2005 |
| s. 14ZV | ad. No. 216, 1991 |
| s 14ZVA | ad No 101, 1992 |
|  | am No 74, 2010 |
|  | rs No 170, 2015 |
|  | am No 81, 2016; No 23, 2024 |
| s 14ZVB | ad No 118, 2013 |
| s 14ZVC | ad No 21, 2015 |
| s 14ZW | ad No 216, 1991 |
|  | am No 101, 1992; No 56, 1999; No 179, 1999; No 201, 1999; No 44, 2000; No 156, 2000; No 54, 2003; No 23, 2005; No 161, 2005; No 58, 2006; No 73, 2006; No 78, 2006; No 15, 2007; No 78, 2007; No 143, 2007; No 151, 2008; No 74, 2010; No 93, 2011; No 14, 2012; No 39, 2012; No 75, 2012; No 118, 2013; No 34, 2014; No 96, 2014; No 110, 2014; No 21, 2015; No 10, 2016; No 55, 2016; No 8, 2019 |
|  | ed C162 |
|  | am No 24, 2022; No 134, 2024; No 135, 2024 |
| s. 14ZX | ad. No. 216, 1991 |
|  | am. No. 101, 1992; No. 34, 1997; No. 179, 1999 |
| s. 14ZY | ad. No. 216, 1991 |
|  | am. No. 101, 1992; No. 179, 1999; No. 161, 2005; No. 39, 2012 |
| s. 14ZYA | ad. No. 216, 1991 |
|  | am. No. 41, 1998; No. 179, 1999 (as am. by No. 57, 2002); No. 161, 2005; No. 39, 2012 |
| s. 14ZYB | ad. No. 161, 2005 |
|  | am. No. 39, 2012 |
| s. 14ZZ | ad. No. 216, 1991 |
|  | am. No. 34, 1997; No. 161, 2005; No. 88, 2009; No. 169, 2012 |
| **Division 4** |  |
| Division 4 heading | am No 38, 2024 |
| s 14ZZA | ad No 216, 1991 |
|  | rs No 38, 2024 |
| s 14ZZB | ad No 216, 1991 |
|  | am No 101, 2006; No 84, 2022 |
|  | rs No 38, 2024 |
| s 14ZZC | ad. No. 216, 1991 |
|  | am No 60, 2015 |
|  | rs No 38, 2024 |
| s 14ZZD | ad No 216, 1991 |
|  | rs No 38, 2024 |
| s 14ZZE | ad No 216, 1991 |
|  | rs No 34, 1997; No 60, 2015; No 38, 2024 |
| s 14ZZF | ad No 216, 1991 |
|  | am No 60, 2015 |
|  | rs No 38, 2024 |
| s 14ZZG | ad No 216, 1991 |
|  | rep No 38, 2024 |
| s 14ZZH | ad No 216, 1991 |
|  | am No 34, 1997 |
|  | rep No 101, 2006 |
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| s 14ZZJ | ad No 216, 1991 |
|  | rs No 38, 2024 |
| s 14ZZK | ad No 216, 1991 |
|  | am No 34, 1997; No 88, 2013 |
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| s 14ZZL | ad No 216, 1991 |
|  | am No 34, 1997 |
|  | rs No 38, 2024 |
| s 14ZZM | ad No 216, 1991 |
|  | am No 101, 2006; No 84, 2022 |
|  | rs No 38, 2024 |
| **Division 5** |  |
| Division 5 heading | rs. No. 169, 2012 |
| s. 14ZZN | ad. No. 216, 1991 |
|  | am. No. 88, 2009 |
| s. 14ZZO | ad. No. 216, 1991 |
|  | am. No. 88, 2009; No. 169, 2012; No 88, 2013 |
| s. 14ZZP | ad. No. 216, 1991 |
|  | am. No. 88, 2009; No. 169, 2012 |
| s. 14ZZQ | ad. No. 216, 1991 |
|  | am. No. 88, 2009; No. 169, 2012 |
| s. 14ZZR | ad. No. 216, 1991 |
|  | am. No. 101, 2006 |
| s 14ZZS | ad No 216, 1991 |
|  | am No 88, 2009; No 13, 2021 |
| **Part IVD** |  |
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|  | am No 37, 2024 |
| s 14ZZTA | ad No 37, 2024 |
| s 14ZZU | ad No 10, 2019 |
| s 14ZZV | ad No 10, 2019 |
| s 14ZZW | ad No 10, 2019 |
|  | am No 10, 2019 |
| s 14ZZX | ad No 10, 2019 |
|  | am No 37, 2024 |
| s 14ZZXA | ad No 37, 2024 |
| s 14ZZY | ad No 10, 2019 |
|  | am No 10, 2019 |
| s 14ZZZ | ad No 10, 2019 |
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| s 14ZZZA | ad No 10, 2019 |
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| s 14ZZZE | ad No 10, 2019 |
| **Part V** |  |
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| s 15 | rs No 133, 1974 |
|  | am No 59, 1979 |
|  | rs No 123, 1984 |
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|  | rep. No. 161, 2005 |
| s 15A | ad No 123, 1985 |
|  | am No 138, 1987; No 98, 1992; No 82, 1993; No 201, 1999; No 54, 2003; No 114, 2009; No 4, 2018; No 37, 2024 |
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|  | am No 36, 2015 |
| s. 15C | ad. No. 82, 2012 |
|  | am No 36, 2015; No 70, 2015 |
| s. 15D | ad. No. 82, 2012 |
|  | am No 36, 2015 |
| s. 16 | rep. No. 216, 1973 |
|  | ad. No. 123, 1984 |
|  | am. No. 8, 2005 |
| s. 16A | ad. No. 224, 1992 |
| s. 16B | ad. No. 120, 1995 |
|  | am. No. 11, 1999 |
|  | rs. No. 91, 2000 |
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|  | am. No. 123, 1984; No. 65, 1985 |
| s 17A | ad No 48, 1986 |
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|  | am. No. 201, 1999; No. 54, 2003 |
|  | rep. No. 145, 2010 |
| s. 17C | ad. No. 47, 1992 |
|  | rep. No. 145, 2010 |
| s. 18 | ad. No. 133, 1974 |
|  | am. No. 19, 1979; No. 123, 1984; No. 48, 1986; No. 58, 2006 |
| Part VI heading | rs. No. 59, 1999 |
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|  | rep. No. 73, 2006 |
| s. 19 | ad. No. 56, 1999 |
|  | rs. No. 59, 1999 |
|  | rep. No. 73, 2006 |
| s. 20 | ad. No. 56, 1999 |
|  | am. No. 59, 1999 |
|  | rep. No. 73, 2006 |
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|  | rep. No. 146, 2001 |
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|  | rep. No. 73, 2006 |
| s. 23 | ad. No. 56, 1999 |
|  | am. No. 59, 1999 |
|  | rep. No. 73, 2006 |
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|  | am. No. 59, 1999 |
|  | rep. No. 179, 1999 |
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|  | am. No. 59, 1999 |
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|  | am. No. 59, 1999 |
|  | rep. No. 179, 1999 |
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|  | am. No. 59, 1999 |
|  | rep. No. 73, 2006 |
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|  | rep. No. 73, 2006 |
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|  | am. Nos. 59 and 177, 1999 |
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|  | rep. No. 179, 1999 |
| s. 39 | ad. No. 56, 1999 |
|  | am. Nos. 59 and 179, 1999 |
|  | rep. No. 73, 2006 |
| s. 40 | ad. No. 56, 1999 |
|  | rs. No. 59, 1999 |
|  | rep. No. 73, 2006 |
| s. 41 | ad. No. 56, 1999 |
|  | rep. No. 179, 1999 |
| s. 42 | ad. No. 56, 1999 |
|  | am. No. 179, 1999 |
|  | rep. No. 92, 2000 |
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|  | am. No. 59, 1999 |
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|  | am. No. 179, 1999 |
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| s. 45 | ad. No. 56, 1999 |
|  | am. No. 179, 1999 |
|  | rep. No. 92, 2000 |
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|  | am. No. 59, 1999 |
|  | rep. No. 92, 2000 |
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|  | rep. No. 73, 2006 |
| s. 47 | ad. No. 56, 1999 |
|  | am. Nos. 59 and 179, 1999; No. 44, 2000 |
|  | rep. No. 101, 2004 |
| s. 48 | ad. No. 56, 1999 |
|  | am. Nos. 59 and 179, 1999 |
|  | rep. No. 101, 2004 |
| s. 49 | ad. No. 56, 1999 |
|  | rep. No. 73, 2006 |
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|  | am. No. 59, 1999; No. 146, 2001 |
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|  | rep. No. 73, 2006 |
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|  | am. No. 59, 1999 |
|  | rep. No. 179, 1999 |
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|  | am. No. 59, 1999 |
|  | rep. No. 179, 1999 |
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|  | rep. No. 73, 2006 |
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|  | am. No. 59, 1999 |
|  | rep. No. 73, 2006 |
| s. 62 | ad. No. 56, 1999 |
|  | am. No. 59, 1999 (as am. by No. 176, 1999); Nos. 176 and 177, 1999; Nos. 92 and 156, 2000; No. 73, 2001; No. 134, 2004; Nos. 78 and 160, 2005 |
|  | rep. No. 73, 2006 |
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|  | rep. No. 73, 2006 |
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|  | rep. No. 73, 2006 |
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|  | am. No. 59, 1999 |
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|  | am. No. 73, 2001 |
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|  | am. No. 20, 2004 |
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|  | rep. No. 133, 2003 |
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|  | am. No. 101, 2006 |
| s. 12‑47 | ad. No. 168, 2001 |
|  | am. No. 41, 2005 |
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| s. 12‑55 | ad. No. 178, 1999 |
|  | am. No. 146, 2001 |
| s. 12‑60 | ad. No. 178, 1999 |
|  | rs. No. 179, 1999 |
|  | am. No. 91, 2000; No. 41, 2005 |
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|  | am. No. 8, 2007 |
|  | rs. No. 15, 2007 |
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|  | rs. No. 15, 2007 |
|  | am. No. 56, 2010 |
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|  | rs. No. 15, 2007 |
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|  | am. No. 44, 2000 |
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|  | rs. No. 101, 2006 |
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| Subdivision 12‑FC | ad. No. 58, 2012 |
| s 12‑319A | ad No 58, 2012 |
|  | am No 8, 2019; No 8, 2022; No 75, 2022 |
| **Subdivision 12‑G** |  |
| s. 12‑320 | ad. No. 178, 1999 |
|  | am. No. 101, 2004 |
| s. 12‑325 | ad. No. 178, 1999 |
| s. 12‑330 | ad. No. 178, 1999 |
|  | am. No. 146, 2001; No. 14, 2012; No 88, 2013; No 96, 2014 |
| s. 12‑335 | ad. No. 178, 1999 |
|  | am. No. 14, 2012; No 88, 2013; No 96, 2014 |
| Link note to s. 12‑335 | rep. No. 41, 2005 |
| **Subdivision 12‑H** |  |
| Subdivision 12‑H heading | rs No 53, 2016 |
| Subdivision 12‑H | ad No 79, 2007 |
|  | rs No 32, 2008 |
| s 12‑375 | ad No 79, 2007 |
|  | rs No 32, 2008 |
|  | am No 185, 2012; No 53, 2016 |
| s 12‑380 | ad No 79, 2007 |
|  | rep No 32, 2008 |
| s 12‑383 | ad No 53, 2016 |
|  | am No 15, 2019 |
| s 12‑385 | ad No 79, 2007 |
|  | rs No 32, 2008 |
|  | am No 97, 2012; No 185, 2012; No 53, 2016; No 34, 2019 |
| s 12‑390 | ad No 79, 2007 |
|  | rs No 32, 2008 |
|  | am No 97, 2012; No 185, 2012; No 70, 2015; No 53, 2016 |
|  | ed C136 |
|  | am No 34, 2019; No 76, 2023 |
| s 12‑395 | ad No 79, 2007 |
|  | rs No 32, 2008 |
|  | am No 185, 2012; No 53, 2016; No 34, 2019; No 64, 2020; No 138, 2024 |
| s 12‑400 | ad No 79, 2007 |
|  | rs No 32, 2008; No 90, 2010 |
|  | am No 162, 2015 |
|  | rep No 53, 2016 |
| s 12‑401 | ad No 90, 2010 |
|  | rep No 53, 2016 |
| s 12‑402 | ad No 90, 2010 |
|  | am No 12, 2012; No 53, 2016 |
|  | rep No 53, 2016 |
| s 12‑402A | ad No 90, 2010 |
|  | rep No 53, 2016 |
| s 12‑402B | ad No 90, 2010 |
|  | rep No 53, 2016 |
| s 12‑403 | ad No 90, 2010 |
|  | am No 162, 2015 |
|  | rep No 53, 2016 |
| s 12‑404 | ad No 90, 2010 |
|  | rep No 53, 2016 |
| s 12‑405 | ad No 79, 2007 |
|  | rs No 32, 2008 |
|  | am No 53, 2016; No 15, 2019 |
| s. 12‑410 | ad. No. 79, 2007 |
|  | rs. No. 32, 2008 |
| s. 12‑415 | ad. No. 79, 2007 |
|  | rs. No. 32, 2008 |
| s. 12‑420 | ad. No. 79, 2007 |
|  | rs. No. 32, 2008 |
| s 12‑425 | ad No 185, 2012 |
|  | am No 53, 2016 |
| s. 12‑430 | ad. No. 185, 2012 |
| s 12‑435 | ad No 34, 2019 |
| s 12‑436 | ad No 34, 2019 |
| s 12‑437 | ad No 34, 2019 |
| s 12‑438 | ad No 34, 2019 |
| s 12‑439 | ad No 34, 2019 |
|  | am No 127, 2021 |
| s 12‑440 | ad No 34, 2019 |
| s 12‑441 | ad No 34, 2019 |
| s 12‑442 | ad No 34, 2019 |
| s 12‑443 | ad No 34, 2019 |
| s 12‑444 | ad No 34, 2019 |
| s 12‑445 | ad No 34, 2019 |
| s 12‑446 | ad No 34, 2019 |
| s 12‑447 | ad No 34, 2019 |
| s 12‑448 | ad No 34, 2019 |
| s 12‑449 | ad No 34, 2019 |
| s 12‑450 | ad No 34, 2019 |
|  | am No 138, 2024 |
| s 12‑451 | ad No 34, 2019 |
| s 12‑452 | ad No 34, 2019 |
| s 12‑453 | ad No 34, 2019 |
| **Subdivision 12‑J** |  |
| Subdivision 12‑J | ad No 132, 2017 |
| s 12‑460 | ad No 132, 2017 |
| **Division 12A** |  |
| Division 12A | ad No 53, 2016 |
| s 12A‑1 | ad No 53, 2016 |
| **Subdivision 12A‑A** |  |
| s 12A‑5 | ad No 53, 2016 |
| s 12A‑10 | ad No 53, 2016 |
| s 12A‑15 | ad No 53, 2016 |
| s 12A‑20 | ad No 53, 2016 |
| s 12A‑25 | ad No 53, 2016 |
| s 12A‑30 | ad No 53, 2016 |
| s 12A‑35 | ad No 53, 2016 |
| s 12A‑40 | ad No 53, 2016 |
| **Subdivision 12A‑B** |  |
| s 12A‑100 | ad No 53, 2016 |
| s 12A‑105 | ad No 53, 2016 |
| s 12A‑110 | ad No 53, 2016 |
|  | am No 15, 2019 |
| **Subdivision 12A‑C** |  |
| s 12A‑200 | ad No 53, 2016 |
| s 12A‑205 | ad No 53, 2016 |
| s 12A‑210 | ad No 53, 2016 |
| s 12A‑215 | ad No 53, 2016 |
|  | am No 15, 2019 |
| s 12A‑220 | ad No 53, 2016 |
| **Division 13** |  |
| Division 13 | ad. No. 86, 2000 |
| s. 13‑1 | ad. No. 86, 2000 |
| s. 13‑5 | ad. No. 86, 2000 |
|  | am. No. 73, 2001 |
| s. 13‑10 | ad. No. 86, 2000 |
| s. 13‑15 | ad. No. 86, 2000 |
|  | am. No. 169, 2001 |
| s. 13‑20 | ad. No. 86, 2000 |
|  | am. No. 73, 2001 |
| **Division 14** |  |
| Division 14 heading | rs. No. 101, 2006; No 23, 2018 |
| **Subdivision 14‑A** |  |
| Subdivision 14‑A heading | ad. No. 101, 2006 |
| s. 14‑1 | ad. No. 178, 1999 |
|  | am. No. 101, 2006 |
| s. 14‑5 | ad. No. 178, 1999 |
|  | am. No. 56, 2007; No. 133, 2009 |
| s. 14‑10 | ad. No. 178, 1999 |
| s. 14‑15 | ad. No. 178, 1999 |
| Link note to s. 14‑15 | rep. No. 179, 1999 |
| **Subdivision 14‑B** |  |
| Subdivision 14‑B | ad. No. 101, 2006 |
| s. 14‑50 | ad. No. 101, 2006 |
| s. 14‑55 | ad. No. 101, 2006 |
| s. 14‑60 | ad. No. 101, 2006 |
| s. 14‑65 | ad. No. 101, 2006 |
| s. 14‑75 | ad. No. 101, 2006 |
| s. 14‑85 | ad. No. 101, 2006 |
| **Subdivision 14‑C** |  |
| Subdivision 14‑C | ad. No. 133, 2009 |
| s. 14‑155 | ad. No. 133, 2009 |
|  | am No 105, 2015 |
| s. 14‑160 | ad. No. 133, 2009 |
| s. 14‑165 | ad. No. 133, 2009 |
| s. 14‑170 | ad. No. 133, 2009 |
| s. 14‑175 | ad. No. 133, 2009 |
| s. 14‑180 | ad. No. 133, 2009 |
| **Subdivision 14‑D** |  |
| Subdivision 14‑D | ad No 10, 2016 |
| s 14‑200 | ad No 10, 2016 |
|  | am No 57, 2017; No 135, 2024 |
| s 14‑205 | ad No 10, 2016 |
|  | am No 57, 2017; No 135, 2024 |
| s 14‑210 | ad No 10, 2016 |
| s 14‑215 | ad No 10, 2016 |
|  | am No 57, 2017; No 23, 2018; No 135, 2024 |
| s 14‑220 | ad No 10, 2016 |
| s 14‑225 | ad No 10, 2016 |
| s 14‑230 | ad No 10, 2016 |
| s 14‑235 | ad No 10, 2016 |
| **Subdivision 14‑E** |  |
| Subdivision 14‑E | ad No 23, 2018 |
| s 14‑250 | ad No 23, 2018 |
| s 14‑255 | ad No 23, 2018 |
|  | am No 49, 2019 |
| **Division 15** |  |
| Division 15 | ad. No. 179, 1999 |
| s. 15‑1 | ad. No. 179, 1999 |
| **Subdivision 15‑A** |  |
| s. 15‑10 | ad. No. 179, 1999 |
|  | am. No. 15, 2002; No. 66, 2003; No. 32, 2008; No. 27, 2009; No 58, 2012 (as am by No 110, 2014); No 132, 2017 |
| s 15‑15 | ad No 179, 1999 |
|  | am No 79, 2007; No 32, 2008; No 75, 2010; No 58, 2012; No 53, 2016; No 64, 2020; No 75, 2022 |
| **Subdivision 15‑B** |  |
| s 15‑25 | ad No 179, 1999 |
|  | am No 86, 2000; No 91, 2000; No 83, 2005; No 56, 2010; No 82, 2014; No 169, 2015; No 116, 2018; No 64, 2020 |
| s 15‑30 | ad No 179, 1999 |
|  | am No 44, 2000; No 150, 2003; No 47, 2006; No 56, 2010; No 12, 2012; No 82, 2014; No 110, 2014; No 169, 2015; No 89, 2016; No 116, 2018; No 61, 2023 |
| s. 15‑35 | ad. No. 179, 1999 |
|  | am. No. 79, 2007; No. 32, 2008 |
| **Subdivision 15‑C** |  |
| s. 15‑50 | ad. No. 179, 1999 |
|  | am. Nos. 44 and 86, 2000; No. 83, 2005; No. 56, 2010; No 82 and 110, 2014; No 169, 2015; No 116, 2018 |
| **Division 16** |  |
| s 16‑1 | ad No 178, 1999 |
|  | am No 86, 2000; No 53, 2016 |
| **Subdivision 16‑A** |  |
| Group heading to s. 16‑5 | rs. No. 179, 1999 |
| s 16‑5 | ad No 178, 1999 |
|  | am No 44, 2000; No 32, 2008; No 14, 2009; No 75, 2010 |
| s 16‑7 | ad No 53, 2016 |
| s. 16‑10 | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| s 16‑15 | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| s 16‑20 | ad No 178, 1999 |
|  | am No 86, 2000; No 10, 2016; No 53, 2016 |
| s 16‑25 | ad No 178, 1999 |
|  | am No 86, 2000; No 91, 2000; No 146, 2001; No 66, 2003; No 53, 2016; No 23, 2018 |
| s 16‑30 | ad No 178, 1999 |
|  | am No 86, 2000; No 101, 2004 |
|  | rs No 58, 2006 |
|  | am No 53, 2016; No 23, 2018 |
| s. 16‑35 | ad. No. 178, 1999 |
|  | am. No. 179, 1999; No. 66, 2003; No. 101, 2004; No. 32, 2006 |
| s. 16‑40 | ad. No. 178, 1999 |
|  | am. No. 66, 2003; No. 101, 2004 |
|  | rs. No. 58, 2006 |
| s. 16‑43 | ad. No. 66, 2003 |
|  | am. No. 101, 2004; No. 32, 2006 |
|  | rs. No. 58, 2006 |
| s. 16‑45 | ad. No. 178, 1999 |
|  | am. No. 179, 1999; No. 66, 2003 |
|  | rep. No. 58, 2006 |
| s. 16‑50 | ad. No. 178, 1999 |
|  | am. No. 179, 1999; No. 66, 2003 |
|  | rep. No. 58, 2006 |
| **Subdivision 16‑B** |  |
| s. 16‑70 | ad. No. 178, 1999 |
|  | am. No 44, 2000; No. 86, 2000; No. 101, 2006; No. 133, 2009; No 10, 2016; No 23, 2018 |
| s. 16‑75 | ad. No. 178, 1999 |
|  | am. No. 73, 2001; No. 101, 2006; No. 75, 2010 |
| s. 16‑80 | ad. No. 178, 1999 |
|  | am. No. 101, 2006; No. 133, 2009; No 10, 2016 |
| s. 16‑85 | ad. No. 178, 1999 |
|  | am. No. 179, 1999; No. 86, 2000; No. 91, 2000 |
| s. 16‑90 | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| s. 16‑95 | ad. No. 178, 1999 |
|  | am. No. 101, 2006 |
| s. 16‑100 | ad. No. 178, 1999 |
|  | am. No. 101, 2006 |
| s. 16‑105 | ad. No. 178, 1999 |
| s. 16‑110 | ad. No. 178, 1999 |
| s. 16‑115 | ad. No. 178, 1999 |
| Group heading to s. 16‑120 | rep. No. 101, 2006 |
| s. 16‑120 | ad. No. 178, 1999 |
|  | am. No. 73, 2001 |
|  | rep. No. 101, 2006 |
| s. 16‑125 | ad. No. 178, 1999 |
|  | am. No. 179, 1999 |
|  | rep. No. 101, 2006 |
| s. 16‑130 | ad. No. 178, 1999 |
|  | rep. No. 101, 2006 |
| s. 16‑135 | ad. No. 178, 1999 |
|  | rep. No. 101, 2006 |
| **Subdivision 16‑BA** |  |
| Subdivision 16‑BA | ad. No. 179, 1999 |
| s 16‑140 | ad No 179, 1999 |
|  | am No 86, 2000; No 91, 2000; No 101, 2004; No 32, 2006; No 10, 2016; No 53, 2016; No 23, 2018 |
| s. 16‑141 | ad. No. 179, 1999 |
| s. 16‑142 | ad. No. 179, 1999 |
|  | am. No. 91, 2000 |
| s. 16‑143 | ad. No. 179, 1999 |
|  | am. No. 86, 2000; No 10, 2016 |
| s. 16‑144 | ad. No. 179, 1999 |
| s. 16‑145 | ad. No. 179, 1999 |
| Group heading to s 16‑146 | ad No 89, 2016 |
| s 16‑146 | ad No 89, 2016 |
| s 16‑147 | ad No 89, 2016 |
|  | am No 125, 2018; No 69, 2020 |
| s 16‑148 | ad No 89, 2016 |
|  | am No 69, 2020 |
| **Subdivision 16‑C** |  |
| s 16‑150 | ad No 178, 1999 |
|  | am No 86, 2000; No 91, 2000; No 56, 2010; No 10, 2016; No 55, 2016; No 23, 2018; No 138, 2024 |
| s. 16‑152 | ad. No. 75, 2010 |
| s 16‑153 | ad No 179, 1999 |
|  | am No 86, 2000; No 91, 2000; No 15, 2002; No 66, 2003; No 79, 2007; No 32, 2008; No 27, 2009; No 75, 2010; No 12, 2012; No 58, 2012; No 53, 2016; No 55, 2016; No 64, 2020 |
| s. 16‑155 | ad. No. 178, 1999 |
|  | am. Nos. 86 and 91, 2000; No. 66, 2003; No. 79, 2007; No. 27, 2009; Nos. 75 and 105, 2010; No. 109, 2012; No 55, 2016; No 4, 2023 |
| s. 16‑156 | ad. No. 75, 2010 |
| s 16‑157 | ad No 79, 2007 |
|  | am No 32, 2008; No 53, 2016 |
| s. 16‑160 | ad. No. 178, 1999 |
|  | am. Nos. 86 and 91, 2000; No. 66, 2003; No. 79, 2007; No. 27, 2009; No. 105, 2010; No. 109, 2012; No 55, 2016; No 4, 2023 |
| s. 16‑165 | ad. No. 178, 1999 |
|  | rs. No. 44, 2000; No. 15, 2007 |
|  | am. No. 143, 2007; No. 56, 2010; No 55, 2016 |
| s. 16‑166 | ad. No. 15, 2002 |
|  | am. No. 15, 2007 |
| s. 16‑167 | ad. No. 91, 2000 |
| s 16‑170 | ad No 178, 1999 |
|  | am No 44, 2000; No 86, 2000; No 91, 2000; No 51, 2002; No 15, 2007; No 79, 2007; No 27, 2009; No 75, 2010; No 53, 2016 |
| s. 16‑175 | ad. No. 178, 1999 |
|  | am. No. 91, 2000; No. 146, 2001; No. 51, 2002; No. 79, 2007; No. 75, 2010 |
| s 16‑180 | ad No 91, 2000 |
|  | am No 64, 2020 |
| s. 16‑182 | ad. No. 27, 2009 |
|  | am. No. 43, 2011 |
| **Subdivision 16‑D** |  |
| Subdivision 16‑D heading | rs No 32, 2008 |
| s 16‑195 | ad No 178, 1999 |
|  | am No 91, 2000; No 15, 2002; No 101, 2003; No 32, 2008; No 58, 2012; No 53, 2016; No 75, 2022 |
| s. 16‑200 | ad. No. 178, 1999 |
|  | rep. No. 91, 2000 |
| Link note to s. 16‑200 | rep. No. 91, 2000 |
| **Division 18** |  |
| **Subdivision 18‑A** |  |
| Subdivision 18‑A heading | rs. No. 14, 2012 |
| s. 18‑1 | ad. No. 178, 1999 |
|  | am. No. 32, 2008; No. 58, 2012 |
| Link note to Guide | rep. No. 41, 2005 |
| s. 18‑5 | ad. No. 178, 1999 |
|  | am. No. 58, 2006; No. 99, 2012 |
| s 18‑10 | ad No 178, 1999 |
|  | am No 86, 2000; No 15, 2002; No 66, 2003; No 32, 2008; No 14, 2012; No 58, 2012; No 88, 2013; No 96, 2014; No 53, 2016; No 23, 2018; No 75, 2022 |
| s. 18‑15 | ad. No. 178, 1999 |
|  | am. No. 86, 2000; No. 161, 2005; No. 58, 2006; No. 79, 2007; No. 32, 2008 |
| s. 18‑20 | ad. No. 178, 1999 |
|  | am. No. 161, 2005; No. 58, 2006 |
| s. 18‑25 | ad. No. 178, 1999 |
|  | am. No. 161, 2005; No. 58, 2006; No. 79, 2007; No. 32, 2008 |
| s. 18‑27 | ad. No. 86, 2000 |
|  | rs. No. 161, 2005 |
|  | am. No. 58, 2006 |
| Group heading to s 18‑30 | rs No 32, 2008; No 58, 2012 |
|  | am No 75, 2022 |
| s 18‑30 | ad No 178, 1999 |
|  | am No 58, 2006; No 101, 2006; No 53, 2016 |
| s 18‑32 | ad No 32, 2008 |
|  | am No 133, 2014; No 53, 2016 |
| s 18‑33 | ad No 58, 2012 |
|  | am No 75, 2022 |
| s 18‑35 | ad No 178, 1999 |
|  | am No 58, 2006; No 32, 2008; No 58, 2012; No 75, 2022 |
|  | ed C195 |
| s. 18‑40 | ad. No. 178, 1999 |
|  | am. No. 91, 2000; No. 58, 2006; No 101, 2013 |
| s. 18‑42 | ad. No. 15, 2002 |
|  | am. No. 58, 2006; No. 15, 2007 |
| s. 18‑45 | ad. No. 178, 1999 |
|  | am. No. 58, 2006 |
| Group heading to s. 18‑49 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 18‑49 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| Group heading to s. 18‑50 | ad. No. 79, 2007 |
|  | rep. No. 14, 2012 |
| s. 18‑50 | ad. No. 79, 2007 |
|  | rep. No. 32, 2008 |
| s 18‑55 | ad No 88, 2013 |
| Group heading to s. 18‑60 | ad No 23, 2018 |
| s 18‑60 | ad No 23, 2018 |
|  | am No 76, 2023 |
| **Subdivision 18‑B** |  |
| s 18‑65 | ad No 178, 1999 |
|  | am No 86, 2000; No 15, 2007; No 56, 2010; No 75, 2010; No 105, 2010; No 109, 2012; No 10, 2016; No 53, 2016; No 23, 2018; No 4, 2023 |
| s 18‑70 | ad No 178, 1999 |
|  | am No 86, 2000; No 105, 2010; No 109, 2012; No 10, 2016; No 53, 2016; No 4, 2023 |
| s. 18‑75 | ad. No. 178, 1999 |
|  | am. No. 101, 2004; No. 41, 2005; No. 58, 2006 |
|  | rep. No. 15, 2007 |
| s. 18‑80 | ad. No. 178, 1999 |
| s 18‑85 | ad No 23, 2018 |
|  | am No 49, 2019 |
| **Subdivision 18‑C** |  |
| s. 18‑100 | ad. No. 178, 1999 |
|  | rs. No. 179, 1999 |
|  | am. No. 91, 2000; No. 146, 2001; No. 161, 2005 |
| Link note to s. 18‑10 | rep. No. 41, 2005 |
| **Subdivision 18‑D** |  |
| Subdivision 18‑D | ad. No. 99, 2012 |
| s. 18‑120 | ad. No. 99, 2012 |
| s. 18‑125 | ad. No. 99, 2012 |
| s 18‑130 | ad No 99, 2012 |
|  | am No 130, 2020 |
| s 18‑135 | ad No 99, 2012 |
|  | am No 8, 2019; No 130, 2020 |
| s. 18‑140 | ad. No. 99, 2012 |
| s. 18‑145 | ad. No. 99, 2012 |
| s. 18‑150 | ad. No. 99, 2012 |
| s. 18‑155 | ad. No. 99, 2012 |
|  | am No 2, 2015 |
| s. 18‑160 | ad. No. 99, 2012 |
| s. 18‑165 | ad. No. 99, 2012 |
| s. 18‑170 | ad. No. 99, 2012 |
| s. 18‑175 | ad. No. 99, 2012 |
| s. 18‑180 | ad. No. 99, 2012 |
| s. 18‑185 | ad. No. 99, 2012 |
| s. 18‑190 | ad. No. 99, 2012 |
| **Division 20** |  |
| Subdivision 20‑A | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| s. 20‑5 | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| s. 20‑10 | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| s. 20‑15 | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| **Subdivision 20‑B** |  |
| s. 20‑35 | ad. No. 178, 1999 |
|  | am. No. 66, 2003; No. 79, 2007; No. 32, 2008; No. 14, 2009 |
| s. 20‑40 | ad. No. 178, 1999 |
| s. 20‑45 | ad. No. 179, 1999 |
| Subdivision 20‑C | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| s. 20‑60 | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| **Subdivision 20‑D** |  |
| s. 20‑80 | ad. No. 178, 1999 |
|  | am. No. 91, 2000; No. 66, 2003; No 10, 2016; No 89, 2016 |
| **Division 21** |  |
| Division 21 | ad. No. 42, 2009 |
| s. 21‑1 | ad. No. 42, 2009 |
| **Subdivision 21‑A** |  |
| s. 21‑5 | ad. No. 42, 2009 |
| **Part 2‑10** |  |
| Part 2‑10 | ad. No. 178, 1999 |
| **Division 45** |  |
| s. 45‑1 | ad. No. 178, 1999 |
|  | rs. No. 73, 2001 |
|  | am. No. 47, 2009; No 124, 2013 |
| **Subdivision 45‑A** |  |
| s 45‑5 | ad No 178, 1999 |
|  | am No 44, 2000; No 124, 2013 |
|  | rs No 89, 2000 |
|  | am No 73, 2001; No 150, 2003; No 164, 2007; No 56, 2010; No 12, 2012; No 82, 2014; No 169, 2015; No 116, 2018; No 61, 2023 |
| s. 45‑10 | ad. No. 178, 1999 |
|  | am. No. 44, 2000; No. 14, 2009 |
| s. 45‑15 | ad. No. 178, 1999 |
|  | am. No. 44, 2000; No. 68, 2002 |
| s. 45‑20 | ad. No. 178, 1999 |
|  | am. No. 179, 1999; No. 73, 2001; No 124, 2013 |
| s. 45‑25 | ad. No. 178, 1999 |
|  | am. No. 91, 2000 |
| s. 45‑30 | ad. No. 178, 1999 |
|  | am. No. 73, 2001; No. 68, 2002; No. 161, 2005 |
| **Subdivision 45‑B** |  |
| s. 45‑50 | ad. No. 178, 1999 |
|  | rs. No. 73, 2001 |
|  | am. No. 78, 2005; No 124, 2013 |
| s. 45‑55 | ad. No. 178, 1999 |
|  | rep. No. 73, 2001 |
| s. 45‑60 | ad. No. 178, 1999 |
|  | rs. No. 73, 2001 |
| s. 45‑61 | ad. No. 73, 2001 |
|  | am. No. 68, 2002 |
| s. 45‑65 | ad. No. 178, 1999 |
|  | rep. No. 73, 2001 |
|  | ad No 124, 2013 |
| s 45‑67 | ad No 124, 2013 |
| s. 45‑70 | ad. No. 178, 1999 |
|  | am. No. 101, 2006 |
| s. 45‑72 | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
|  | ad No 124, 2013 |
| s. 45‑75 | ad. No. 178, 1999 |
|  | am. No. 44, 2000 |
| s. 45‑80 | ad. No. 178, 1999 |
| s. 45‑85 | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| s 45‑90 | ad No 178, 1999 |
|  | am No 73, 2001; No 64, 2020 |
| **Subdivision 45‑C** |  |
| s. 45‑110 | ad. No. 178, 1999 |
|  | am. No. 73, 2001 |
| s. 45‑112 | ad. No. 178, 1999 |
|  | am. No. 179, 1999; No. 73, 2001 |
| s 45‑114 | ad No 124, 2013 |
|  | am No 126, 2015 |
| s. 45‑115 | ad. No. 178, 1999 |
|  | am. No. 44, 2000; No. 101, 2006 |
| s. 45‑120 | ad. No. 178, 1999 |
|  | am. No 44, 2000; No 86, 2000; No 89, 2000; No. 169, 2001; No. 68, 2002; No. 16, 2003; No 15, 2007; No 164, 2007; No 32, 2008; No 45, 2008; No 15, 2009; No 118, 2009; No. 79, 2010; No 132, 2011; No 147, 2011; No 70, 2015 |
| **Subdivision 45‑D** |  |
| Subdivision 45‑D heading | rs. No. 73, 2001 |
| s. 45‑125 | ad. No. 178, 1999 |
|  | am. No. 179, 1999 |
|  | rs. No. 73, 2001 |
|  | am. No. 78, 2005; No. 80, 2007; No 124, 2013 |
| s 45‑130 | ad No 178, 1999 |
|  | am No 179, 1999 |
|  | rs No 73, 2001 |
|  | am No 80, 2007; No 79, 2010; No 124, 2013; No 92, 2020 |
| s. 45‑132 | ad. No. 73, 2001 |
|  | am No 124, 2013 |
| s. 45‑134 | ad. No. 73, 2001 |
|  | am No 124, 2013 |
| s. 45‑135 | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| **Subdivision 45‑DA** |  |
| Subdivision 45‑DA | ad No 124, 2013 |
| s 45‑136 | ad No 124, 2013 |
| s 45‑138 | ad No 124, 2013 |
| **Subdivision 45‑E** |  |
| s. 45‑140 | ad. No. 178, 1999 |
|  | am. No. 73, 2001; No. 68, 2002; No. 47, 2009 |
| s. 45‑145 | ad. No. 178, 1999 |
| s. 45‑150 | ad. No. 178, 1999 |
|  | am. No. 73, 2001 |
|  | rs. No. 78, 2005 |
|  | am. No. 47, 2009 |
| s. 45‑155 | ad. No. 178, 1999 |
|  | am. No. 73, 2001; No. 47, 2009 |
| s. 45‑160 | ad. No. 16, 2003 |
|  | am. No. 47, 2009 |
| Group heading to s. 45‑170 | rep. No. 101, 2006 |
| s. 45‑170 | ad. No. 178, 1999 |
|  | rep. No. 101, 2006 |
| s. 45‑175 | ad. No. 178, 1999 |
|  | rep. No. 101, 2006 |
| s. 45‑180 | ad. No. 178, 1999 |
|  | am. No. 73, 2001 |
|  | rep. No. 101, 2006 |
| **Subdivision 45‑F** |  |
| Subdivision 45‑F heading | rs. No. 73, 2001; No 124, 2013 |
| s. 45‑200 | ad. No. 178, 1999 |
|  | am. No. 73, 2001; No 124, 2013 |
| s. 45‑205 | ad. No. 178, 1999 |
|  | am No 124, 2013 |
| s. 45‑210 | ad. No. 178, 1999 |
| s. 45‑215 | ad. No. 178, 1999 |
|  | am. No. 179, 1999; No. 44, 2000; No. 73, 2001 |
| **Subdivision 45‑G** |  |
| s 45‑225 | ad No 124, 2013 |
| s. 45‑230 | ad. No. 178, 1999 |
|  | am. No. 179, 1999; No. 91, 2000; No. 68, 2002 |
| s. 45‑232 | ad. No. 179, 1999 |
|  | am. No. 91, 2000; No. 73, 2001; No. 68, 2002 |
| s. 45‑233 | ad. No. 179, 1999 |
|  | am. No. 91, 2000 |
| s. 45‑235 | ad. No. 178, 1999 |
|  | am. No. 91, 2000; No. 101, 2006; No 110, 2014 |
| s. 45‑240 | ad. No. 178, 1999 |
|  | am. No. 179, 1999 |
| **Subdivision 45‑H** |  |
| s. 45‑260 | ad. No. 178, 1999 |
|  | am. No. 44, 2000 |
| **Subdivision 45‑I** |  |
| Subdivision 45‑I heading | rs. No. 44, 2000 |
| Group heading to s. 45‑280 | rep. No. 44, 2000 |
| s 45‑280 | ad No 178, 1999 |
|  | am No 44, 2000; No 173, 2000; No 53, 2016 |
| s. 45‑285 | ad. No. 173, 2000 |
| s 45‑286 | ad No 56, 2010 |
|  | am No 90, 2010; No 53, 2016 |
| s. 45‑287 | ad. No. 173, 2000 |
|  | am. No. 9, 2007; No. 41, 2011 |
| s. 45‑288 | ad. No. 173, 2000 |
|  | am. No. 56, 2010 |
| s. 45‑290 | ad. No. 44, 2000 |
|  | am. No. 173, 2000; No. 15, 2007; No. 45, 2008; No 70, 2015 |
| Group heading to s. 45‑300 | rep. No. 44, 2000 |
| s. 45‑300 | ad. No. 178, 1999 |
|  | rep. No. 44, 2000 |
| **Subdivision 45‑J** |  |
| s. 45‑320 | ad. No. 178, 1999 |
|  | am. No. 68, 2002; No 81, 2016 |
| s. 45‑325 | ad. No. 178, 1999 |
|  | am. No. 89, 2000; No. 143, 2007 |
| s 45‑330 | ad No 178, 1999 |
|  | am No 44, 2000; No 89, 2000; No 68, 2002; No 16, 2003; No 142, 2003; No 83, 2004; No 15, 2007; No 164, 2007; No 45, 2008; No 88, 2013; No 70, 2015 |
| s. 45‑335 | ad. No. 178, 1999 |
| s 45‑340 | ad No 178, 1999 |
|  | am No 44, 2000; No 107, 2003; No 150, 2003; No 41, 2005; No 77, 2005; No 160, 2005; No 80, 2006; No 15, 2007; No 32, 2007; No 141, 2008; No 56, 2010; No 12, 2012; No 23, 2012; No 88, 2013; No 82, 2014; No 96, 2014; No 109, 2014; No 20, 2015; No 21, 2015; No 169, 2015; No 54, 2016; No 15, 2018; No 47, 2018; No 116, 2018; No 49, 2019; No 92, 2020; No 8, 2022; No 61, 2023 |
| **Subdivision 45‑K** |  |
| s. 45‑355 | ad. No. 178, 1999 |
|  | am. No. 179, 1999; No. 101, 2006 |
| s. 45‑360 | ad. No. 178, 1999 |
| s. 45‑365 | ad. No. 178, 1999 |
|  | am. No. 86, 2000; No. 143, 2007 |
| s. 45‑370 | ad. No. 178, 1999 |
|  | am. No. 89, 2000; No. 15, 2007; No. 45, 2008; No 70, 2015 |
| s 45‑375 | ad No 178, 1999 |
|  | am No 44, 2000; No 107, 2003; No 150, 2003; No 77, 2005; No 160, 2005; No 80, 2006; No 15, 2007; No 32, 2007; No 141, 2008; No 56, 2010; No 12, 2012; No 82, 2014; No 109, 2014; No 20, 2015; No 21, 2015; No 169, 2015; No 54, 2016; No 15, 2018; No 47, 2018; No 116, 2018; No 49, 2019; No 92, 2020; No 61, 2023 |
| **Subdivision 45‑L** |  |
| s. 45‑400 | ad. No. 178, 1999 |
|  | am. No. 179, 1999; No. 73, 2001; No. 27, 2009 |
| s. 45‑402 | ad. No. 73, 2001 |
|  | am. No. 43, 2011 |
| s 45‑405 | ad No 178, 1999 |
|  | am No 44, 2000; No 73, 2001; No 68, 2002; No 47, 2009 (as am by 43, 2011); No 43, 2011; No 61, 2020 (Sch 5 item 3); No 14, 2022 (Sch 5 item 3); No 28, 2023 (Sch 4 item 3) |
| **Subdivision 45‑M** |  |
| Subdivision 45‑M | ad. No. 179, 1999 |
| s. 45‑410 | ad. No. 179, 1999 |
|  | am. No. 73, 2001 |
| s. 45‑412 | ad. No. 73, 2001 |
| s. 45‑415 | ad. No. 179, 1999 |
| s. 45‑420 | ad. No. 179, 1999 |
|  | am. No. 73, 2001 |
| Link note to s. 45‑420 | ad. No. 179, 1999 |
|  | rep. No. 91, 2000 |
| **Subdivision 45‑N** |  |
| Subdivision 45‑N | ad. No. 44, 2000 |
| s 45‑450 | ad No 44, 2000 |
|  | am No 73, 2001; No 14, 2009; No 53, 2016 |
| s. 45‑455 | ad. No. 44, 2000 |
| s. 45‑460 | ad. No. 44, 2000 |
| s. 45‑465 | ad. No. 44, 2000 |
| s. 45‑468 | ad. No. 44, 2000 |
|  | am. No. 73, 2001 (as am. by No. 57, 2002) |
| s. 45‑470 | ad. No. 44, 2000 |
| s. 45‑473 | ad. No. 44, 2000 |
|  | am No 81, 2016 |
| s. 45‑475 | ad. No. 44, 2000 |
| s. 45‑480 | ad. No. 44, 2000 |
|  | am No 88, 2013 |
| s. 45‑483 | ad. No. 44, 2000 |
| s. 45‑485 | ad. No. 44, 2000 |
| s. 45‑525 | ad. No. 44, 2000 |
|  | am. No. 101, 2006 |
| s. 45‑530 | ad. No. 44, 2000 |
| s. 45‑535 | ad. No. 44, 2000 |
| **Subdivision 45‑P** |  |
| Subdivision 45‑P | ad. No. 89, 2000 |
| s. 45‑595 | ad. No. 89, 2000 |
| s 45‑597 | ad No 124, 2013 |
| s. 45‑600 | ad. No. 89, 2000 |
| s. 45‑605 | ad. No. 89, 2000 |
| s. 45‑610 | ad. No. 89, 2000 |
|  | am. No. 73, 2001 |
| s. 45‑615 | ad. No. 89, 2000 |
| s. 45‑620 | ad. No. 89, 2000 |
| s. 45‑625 | ad. No. 89, 2000 |
| s. 45‑630 | ad. No. 89, 2000 |
|  | am No 84, 2013 |
| s. 45‑635 | ad. No. 89, 2000 |
|  | am. No. 117, 2002 |
| s. 45‑640 | ad. No. 89, 2000 |
| **Subdivision 45‑Q** |  |
| Subdivision 45‑Q | ad. No. 68, 2002 |
| s. 45‑700 | ad. No. 68, 2002 |
|  | am. No. 16, 2003 |
| Link note to Guide | rep. No. 41, 2005 |
| s 45‑703 | ad No 124, 2013 |
| s. 45‑705 | ad. No. 68, 2002 |
|  | rs. No. 16, 2003 |
|  | am No 124, 2013; No 133, 2014 |
| s. 45‑710 | ad. No. 68, 2002 |
| s. 45‑715 | ad. No. 68, 2002 |
|  | am No 124, 2013 |
| s. 45‑720 | ad. No. 68, 2002 |
|  | am. No. 16, 2003 |
| Link note to s. 45‑720 | rep. No. 16, 2003 |
| s. 45‑740 | ad. No. 16, 2003 |
|  | am No 133, 2014 |
| s. 45‑755 | ad. No. 68, 2002 |
| s. 45‑760 | ad. No. 68, 2002 |
|  | am. No. 16, 2003 |
| Link note to s. 45‑760 | rep. No. 41, 2005 |
| s. 45‑775 | ad. No. 68, 2002 |
|  | am. No. 16, 2003 |
| **Subdivision 45‑R** |  |
| Subdivision 45‑R heading | rs. No. 16, 2003 |
| Subdivision 45‑R | ad. No. 68, 2002 |
| s. 45‑850 | ad. No. 68, 2002 |
|  | rs. No. 16, 2003 |
| Link note to Guide | rep. No. 41, 2005 |
| s. 45‑855 | ad. No. 68, 2002 |
|  | am. No. 16, 2003 |
| s. 45‑860 | ad. No. 68, 2002 |
|  | am. No. 16, 2003; No 124, 2013 |
| s. 45‑865 | ad. No. 68, 2002 |
|  | am. No. 16, 2003; No. 161, 2005 |
| s. 45‑870 | ad. No. 68, 2002 |
|  | am No 124, 2013 |
| s. 45‑875 | ad. No. 68, 2002 |
| s. 45‑880 | ad. No. 16, 2003 |
| s. 45‑885 | ad. No. 16, 2003 |
|  | am. No. 56, 2010 |
| **Subdivision 45‑S** |  |
| Subdivision 45‑S | ad. No. 16, 2003 |
| s. 45‑900 | ad. No. 16, 2003 |
| Link note to Guide | rep. No. 41, 2005 |
| s. 45‑905 | ad. No. 16, 2003 |
| s. 45‑910 | ad. No. 16, 2003 |
|  | am. No. 12, 2012 |
| s. 45‑913 | ad. No. 16, 2003 |
| s. 45‑915 | ad. No. 16, 2003 |
|  | am No 124, 2013 |
| s. 45‑917 | ad. No. 16, 2003 |
| s. 45‑920 | ad. No. 16, 2003 |
| s. 45‑922 | ad. No. 16, 2003 |
| s. 45‑925 | ad. No. 16, 2003 |
| s. 45‑930 | ad. No. 16, 2003 |
| s. 45‑935 | ad. No. 16, 2003 |
|  | am. No. 56, 2010 |
| **Part 2‑15** |  |
| Part 2‑15 | ad No 110, 2014 |
| **Division 70** |  |
| s 70‑1 | ad No 110, 2014 |
| **Subdivision 70‑A** |  |
| s 70‑5 | ad No 110, 2014 |
| **Part 2‑30** |  |
| Part 2‑30 | ad. No. 56, 2010 |
| **Division 90** |  |
| **Subdivision 90‑A** |  |
| s. 90‑1 | ad. No. 56, 2010 |
|  | am. No. 12, 2012 |
| **Part 2‑35** |  |
| Part 2‑35 heading | rs No 21, 2015 |
| Part 2‑35 | ad No 118, 2013 |
| Division 95 | rep No 45, 2021 |
| s 95‑1 | ad No 118, 2013 |
|  | rep No 45, 2021 |
| s 95‑5 | ad No 118, 2013 |
|  | am No 81, 2016 |
|  | rep No 45, 2021 |
| s 95‑10 | ad No 118, 2013 |
|  | rep No 45, 2021 |
| s 95‑15 | ad No 118, 2013 |
|  | rep No 45, 2021 |
| s 95‑20 | ad No 118, 2013 |
|  | rep No 45, 2021 |
| s 95‑25 | ad No 118, 2013 |
|  | rep No 45, 2021 |
| Division 96 | rep No 81, 2016 |
| s 96‑1 | ad No 118, 2013 |
|  | rs No 21, 2015 |
|  | rep No 81, 2016 |
| s 96‑5 | ad No 118, 2013 |
|  | am No 21, 2015 |
|  | rep No 81, 2016 |
| s 96‑7 | ad No 21, 2015 |
|  | rep No 81, 2016 |
| s 96‑10 | ad No 118, 2013 |
|  | am No 21, 2015 |
|  | rep No 81, 2016 |
| s 96‑12 | ad No 21, 2015 |
|  | rep No 81, 2016 |
| s 96‑15 | ad No 118, 2013 |
|  | am No 21, 2015 |
|  | rep No 81, 2016 |
| s 96‑20 | ad No 118, 2013 |
|  | am No 21, 2015 |
|  | rep No 81, 2016 |
| s 96‑25 | ad No 118, 2013 |
|  | am No 21, 2015 |
|  | rep No 81, 2016 |
| s 96‑30 | ad No 118, 2013 |
|  | rep No 81, 2016 |
| s 96‑35 | ad No 118, 2013 |
|  | am No 21, 2015 |
|  | rep No 81, 2016 |
| s 96‑40 | ad No 118, 2013 |
|  | rs No 21, 2015 |
|  | rep No 81, 2016 |
| s 96‑42 | ad No 21, 2015 |
|  | rep No 81, 2016 |
| s 96‑45 | ad No 118, 2013 |
|  | rep No 81, 2016 |
| s 96‑50 | ad No 118, 2013 |
|  | rep No 81, 2016 |
| s 96‑55 | ad No 118, 2013 |
|  | rep No 81, 2016 |
| s 96‑60 | ad No 118, 2013 |
|  | am No 21, 2015 |
|  | rep No 81, 2016 |
| **Division 97** |  |
| Division 97 heading | rs No 21, 2015 |
| **Subdivision 97‑A** |  |
| s 97‑1 | ad No 118, 2013 |
|  | am No 45, 2021 |
| s 97‑5 | ad No 118, 2013 |
|  | am No 81, 2016; No 45, 2021 |
| s 97‑10 | ad No 118, 2013 |
| **Subdivision 97‑B** |  |
| Subdivision 97‑B | ad No 21, 2015 |
| s 97‑20 | ad No 21, 2015 |
| s 97‑25 | ad No 21, 2015 |
|  | am No 81, 2016 |
| s 97‑30 | ad No 21, 2015 |
| s 97‑35 | ad No 21, 2015 |
| **Chapter 3** |  |
| Chapter 3 | ad. No. 73, 2006 |
| **Part 3‑10** |  |
| **Division 105** |  |
| s. 105‑1 | ad. No. 73, 2006 |
|  | am. No. 74, 2010; No. 39, 2012; No 70, 2015 |
| Subdivision 105‑A | rep No 39, 2012 |
| s. 105‑3 | ad. No. 39, 2012 |
|  | rep No 39, 2012 |
| s. 105‑5 | ad. No. 73, 2006 |
|  | rep No 39, 2012 |
| s. 105‑10 | ad. No. 73, 2006 |
|  | rep No 39, 2012 |
| s. 105‑15 | ad. No. 73, 2006 |
|  | rep No 39, 2012 |
| s. 105‑20 | ad. No. 73, 2006 |
|  | rep No 39, 2012 |
| s. 105‑25 | ad. No. 73, 2006 |
|  | rep No 39, 2012 |
| s. 105‑30 | ad. No. 73, 2006 |
|  | rep No 39, 2012 |
| Subdivision 105‑B | rep No 39, 2012 |
| s. 105‑40 | ad. No. 73, 2006 |
|  | am No. 39, 2012 |
|  | rep No 39, 2012 |
| Subdivision 105‑C heading | ed C155 |
| s. 105‑50 | ad. No. 73, 2006 |
|  | am. No. 91, 2008; No. 39, 2012 |
|  | rep No 39, 2012 |
| s. 105‑55 | ad. No. 73, 2006 |
|  | am. No. 91, 2008; No. 20, 2010; No. 39, 2012 |
|  | rep No 39, 2012 |
| s. 105‑60 | ad. No. 73, 2006 |
|  | rep. No. 74, 2010 |
| s. 105‑65 | ad. No. 73, 2006 |
|  | rs. No. 91, 2008 |
|  | am. No. 39, 2012; No 34, 2014 |
|  | rep No 34, 2014 |
| **Subdivision 105‑D** |  |
| s. 105‑80 | ad. No. 73, 2006 |
|  | am. No. 39, 2012 |
| s. 105‑85 | ad. No. 73, 2006 |
| Subdivision 105‑E | rep. No. 39, 2012 |
| s. 105‑100 | ad. No. 73, 2006 |
|  | rep. No. 39, 2012 |
| s. 105‑105 | ad. No. 73, 2006 |
|  | rep. No. 39, 2012 |
| s. 105‑110 | ad. No. 73, 2006 |
|  | rep. No. 39, 2012 |
| **Subdivision 105‑F** |  |
| s. 105‑120 | ad. No. 73, 2006 |
| s. 105‑125 | ad. No. 73, 2006 |
| **Subdivision 105‑G** |  |
| s. 105‑140 | ad. No. 73, 2006 |
|  | am. No. 42, 2009; No 70, 2015 |
| s. 105‑145 | ad. No. 73, 2006 |
| **Division 110** |  |
| s. 110‑1 | ad. No. 73, 2006 |
| **Subdivision 110‑F** |  |
| s. 110‑50 | ad. No. 73, 2006 |
|  | am. No. 97, 2008; No. 118, 2009; No. 74, 2010; No. 39, 2012 |
| **Division 111** |  |
| s. 111‑1 | ad. No. 73, 2006 |
| **Subdivision 111‑C** |  |
| s. 111‑50 | ad. No. 73, 2006 |
|  | am. No. 73, 2006; No. 39, 2012 |
| **Subdivision 111‑D** |  |
| s. 111‑60 | ad. No. 73, 2006 |
|  | am No 70, 2015 |
| **Division 112** |  |
| s. 112‑1 | ad. No. 73, 2006 |
| **Subdivision 112‑E** |  |
| s. 112‑50 | ad. No. 73, 2006 |
|  | am No 39, 2012 |
| **Part 3‑15** |  |
| Part 3‑15 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
|  | ad No 64, 2017 |
| **Division 115** |  |
| s. 115‑1 | ad. No. 14, 2012 |
|  | am No 88, 2013 |
|  | rep No 96, 2014 |
|  | ad No 64, 2017 |
| s. 115‑5 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
|  | ad No 64, 2017 |
| s. 115‑10 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
|  | ad No 64, 2017 |
| s. 115‑15 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑20 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑25 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑30 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑35 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑40 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑45 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑50 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑55 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑60 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑65 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑70 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑75 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑80 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑85 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑90 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑95 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑100 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑105 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 115‑110 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| **Division 117** |  |
| s. 117‑1 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
|  | ad No 64, 2017 |
| **Subdivision 117‑A** |  |
| s. 117‑5 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
|  | ad No 64, 2017 |
| s. 117‑10 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
|  | ad No 64, 2017 |
| s. 117‑15 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
|  | ad No 64, 2017 |
| s. 117‑20 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
|  | am No 88, 2013 |
|  | rep No 96, 2014 |
|  | ad No 64, 2017 |
| **Subdivision 117‑B** |  |
| s. 117‑25 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
|  | ad No 64, 2017 |
| s. 117‑30 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
|  | ad No 64, 2017 |
| s 117‑35 | ad No 64, 2017 |
| s 117‑40 | ad No 64, 2017 |
| s 117‑45 | ad No 64, 2017 |
| s 117‑50 | ad No 64, 2017 |
| s. 119‑1 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 119‑5 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 119‑10 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 119‑15 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 121‑1 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 121‑5 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 121‑10 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 121‑12 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 121‑15 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 123‑1 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 123‑5 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 123‑10 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 123‑15 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| **Part 3‑17** |  |
| Part 3‑17 | ad No 24, 2022 |
| **Division 125** |  |
| s. 125‑1 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
|  | ad No 24, 2022 |
| s 125‑5 | ad No 24, 2022 |
| s 125‑10 | ad No 24, 2022 |
| s 125‑15 | ad No 24, 2022 |
| **Part 3-18** |  |
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| **Subdivision 127-A** |  |
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| s 127-15 | ad No 134, 2024 |
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| s 127-55 | ad No 134, 2024 |
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| **Subdivision 127-B** |  |
| s 127-70 | ad No 134, 2024 |
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| **Subdivision 127-C** |  |
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| **Division 128** |  |
| s 128-1 | ad No 134, 2024 |
| **Subdivision 128-A** |  |
| s 128-5 | ad No 134, 2024 |
| s 128-10 | ad No 134, 2024 |
| **Subdivision 128-B** |  |
| s 128-15 | ad No 134, 2024 |
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| **Subdivision 128-C** |  |
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| **Part 3‑20** |  |
| Part 3‑20 heading | rs No 81, 2016 |
| Part 3‑20 | ad No 82, 2013 |
| **Division 131** |  |
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| **Subdivision 131‑A** |  |
| s 131‑1 | ad No 81, 2016 |
|  | am No 132, 2017 |
| s 131‑5 | ad No 81, 2016 |
|  | am No 132, 2017; No 75, 2023 |
| s 131‑10 | ad No 81, 2016 |
|  | am No 132, 2017 |
| s 131‑12 | ad No 75, 2023 |
| s 131‑15 | ad No 81, 2016 |
| s 131‑20 | ad No 81, 2016 |
| s 131‑25 | ad No 81, 2016 |
| s 131‑30 | ad No 81, 2016 |
|  | rs No 75, 2023 |
| s 131‑35 | ad No 81, 2016 |
| s 131‑40 | ad No 81, 2016 |
| s 131‑45 | ad No 81, 2016 |
| s 131‑50 | ad No 81, 2016 |
| s 131‑55 | ad No 81, 2016 |
| s 131‑60 | ad No 81, 2016 |
| s 131‑65 | ad No 81, 2016 |
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| s 131‑75 | ad No 81, 2016 |
| Group heading to s 131‑80 | ad No 75, 2023 |
| s 131‑80 | ad No 75, 2023 |
| **Division 133** |  |
| Division 133 heading | rs No 81, 2016 |
| s 133‑1 | ad No 82, 2013 |
| **Subdivision 133‑A** |  |
| s 133‑5 | ad No 82, 2013 |
| s 133‑10 | ad No 82, 2013 |
|  | am No 81, 2016 |
| s 133‑15 | ad No 82, 2013 |
|  | am No 81, 2016 |
| s 133‑20 | ad No 82, 2013 |
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|  | am No 81, 2016 |
| **Subdivision 133‑B** |  |
| s 133‑55 | ad No 82, 2013 |
| s 133‑60 | ad No 82, 2013 |
| s 133‑65 | ad No 82, 2013 |
| s 133‑70 | ad No 82, 2013 |
| s 133‑75 | ad No 82, 2013 |
| **Subdivision 133‑C** |  |
| s 133‑100 | ad No 82, 2013 |
| s 133‑105 | ad No 82, 2013 |
| s 133‑110 | ad No 82, 2013 |
| s 133‑115 | ad No 82, 2013 |
| s 133‑120 | ad No 82, 2013 |
|  | am No 81, 2016; No 13, 2018; No 76, 2023 |
| s 133‑125 | ad No 82, 2013 |
|  | am No 81, 2016 |
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|  | am No 126, 2015; No 78, 2018; No 127, 2021 |
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|  | rs No 81, 2016 |
| s 133‑140 | ad No 82, 2013 |
|  | am No 81, 2016; No 13, 2018; No 76, 2023 |
| s 133‑145 | ad No 82, 2013 |
|  | am No 81, 2016 |
| **Division 135** |  |
| s 135‑1 | ad No 82, 2013 |
|  | am No 81, 2016 |
| **Subdivision 135‑A** |  |
| s 135‑5 | ad No 82, 2013 |
|  | am No 81, 2016 |
| s 135‑10 | ad No 82, 2013 |
|  | am No 81, 2016 |
| **Subdivision 135‑B** |  |
| s 135‑35 | ad No 82, 2013 |
|  | am No 81, 2016 |
| s 135‑40 | ad No 82, 2013 |
| s 135‑45 | ad No 82, 2013 |
|  | rep No 81, 2016 |
| **Subdivision 135‑C** |  |
| s 135‑70 | ad No 82, 2013 |
| s 135‑75 | ad No 82, 2013 |
|  | am No 81, 2016 |
| s 135‑80 | ad No 82, 2013 |
| s 135‑85 | ad No 82, 2013 |
|  | am No 118, 2013; No 81, 2016 |
| s 135‑90 | ad No 82, 2013 |
|  | am No 81, 2016 |
| s 135‑95 | ad No 82, 2013 |
|  | am No 118, 2013 |
| s 135‑100 | ad No 82, 2013 |
| **Division 136** |  |
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| s 136‑1 | ad No 81, 2016 |
| **Subdivision 136‑A** |  |
| s 136‑5 | ad No 81, 2016 |
| s 136‑10 | ad No 81, 2016 |
| s 136‑15 | ad No 81, 2016 |
| s 136‑20 | ad No 81, 2016 |
| s 136‑25 | ad No 81, 2016 |
| **Subdivision 136‑B** |  |
| s 136‑50 | ad No 81, 2016 |
| s 136‑55 | ad No 81, 2016 |
| s 136‑60 | ad No 81, 2016 |
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| s 136‑80 | ad No 81, 2016 |
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| s 136‑90 | ad No 81, 2016 |
| **Division 138** |  |
| Division 138 | ad No 132, 2017 |
| s 138‑1 | ad No 132, 2017 |
| **Subdivision 138‑A** |  |
| s 138‑5 | ad No 132, 2017 |
| s 138‑10 | ad No 132, 2017 |
|  | am No 75, 2023 |
| s 138‑12 | ad No 75, 2023 |
| s 138‑13 | ad No 75, 2023 |
| s 138‑15 | ad No 132, 2017 |
|  | am No 75, 2023 |
| **Subdivision 138‑B** |  |
| s 138‑20 | ad No 132, 2017 |
| s 138‑25 | ad No 132, 2017 |
| s 138‑30 | ad No 132, 2017 |
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|  | am No 10, 2022 |
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| **Part 3‑30** |  |
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| **Division 145** |  |
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| s 145‑5 | ad No 27, 2017 |
| s 145‑10 | ad No 27, 2017 |
| s 145‑15 | ad No 27, 2017 |
| s 145‑20 | ad No 27, 2017 |
| s 145‑25 | ad No 27, 2017 |
| **Chapter 4** |  |
| Chapter 4 heading | ad. No. 73, 2006 |
|  | rs. No. 39, 2012 |
| **Part 4‑1** |  |
| Part 4‑1 | ad. No. 39, 2012 |
| **Division 155** |  |
| s. 155‑1 | ad. No. 39, 2012 |
| **Subdivision 155‑A** |  |
| s 155‑5 | ad No 39, 2012 |
|  | am No 14, 2012; No 82, 2013; No 96, 2014; No 21, 2015; No 81, 2016; No 27, 2017; No 64, 2017; No 132, 2017; No 24, 2022; No 134, 2024; No 138, 2024 |
| s. 155‑10 | ad. No. 39, 2012 |
| s 155‑15 | ad No 39, 2012 |
|  | am No 14, 2012; No 82, 2013; No 96, 2014; No 110, 2014; No 21, 2015; No 41, 2015; No 81, 2016; No 64, 2017; No 132, 2017; No 40, 2023; No 134, 2024 |
| s. 155‑20 | ad. No. 39, 2012 |
|  | am No 41, 2015 |
| s. 155‑25 | ad. No. 39, 2012 |
| s 155‑30 | ad No 39, 2012 |
|  | am No 14, 2012; No 82, 2013; No 96, 2014; No 81, 2016; No 132, 2017; No 24, 2022; No 138, 2024 |
| **Subdivision 155‑B** |  |
| s. 155‑35 | ad. No. 39, 2012 |
| s. 155‑40 | ad. No. 39, 2012 |
|  | am No 41, 2015 |
| s. 155‑45 | ad. No. 39, 2012 |
| s. 155‑50 | ad. No. 39, 2012 |
| s. 155‑55 | ad. No. 39, 2012 |
|  | rs. No. 14, 2012 |
|  | am No 96, 2014 |
| s. 155‑57 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 155‑60 | ad. No. 39, 2012 |
| s. 155‑65 | ad. No. 39, 2012 |
| s. 155‑70 | ad. No. 39, 2012 |
| s. 155‑75 | ad. No. 39, 2012 |
| s. 155‑80 | ad. No. 39, 2012 |
| **Subdivision 155‑C** |  |
| s. 155‑85 | ad. No. 39, 2012 |
| s 155‑90 | ad No 39, 2012 |
|  | am No 14, 2012; No 82, 2013; No 96, 2014; No 13, 2018; No 76, 2023 |
| **Subdivision 155‑D** |  |
| s. 155‑95 | ad. No. 39, 2012 |
| **Part 4‑15** |  |
| Part 4‑15 | ad. No. 179, 1999 |
| **Division 250** |  |
| **Subdivision 250‑A** |  |
| s. 250‑1 | ad. No. 179, 1999 |
| s. 250‑5 | ad. No. 179, 1999 |
|  | am. No. 79, 2010 |
| s 250‑10 | ad No 179, 1999 |
|  | am No 60, 2000; No 77, 2000; No 91, 2000; No 25, 2001; No 73, 2001; No 16, 2003; No 54, 2003; No 66, 2003; No 101, 2003; No 75, 2005; No 58, 2006; No 73, 2006; No 74, 2006; No 78, 2006; No 80, 2006; No 100, 2006; No 101, 2006; No 15, 2007; No 143, 2007; No 32, 2008; No 45, 2008; No 97, 2008; No 151, 2008; No 6, 2009; No 27, 2009; No 88, 2009; No 133, 2009; No 20, 2010; No 79, 2010; No 68, 2011; No 14, 2012; No 26, 2012; No 39, 2012; No 58, 2012; No 75, 2012; No 99, 2012; No 82, 2013; No 88, 2013; No 118, 2013; No 124, 2013; No 32, 2014; No 82, 2014; No 96, 2014; No 2, 2015; No 21, 2015; No 70, 2015; No 169, 2015; No 10, 2016; No 81, 2016; No 27, 2017; No 64, 2017; No 126, 2017 |
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|  | am No 132, 2017; No 4, 2018; No 23, 2018; No 116, 2018; No 8, 2019; No 16, 2019; No 22, 2020; No 38, 2020; No 24, 2021; No 45, 2021; No 24, 2022; No 75, 2022; No 61, 2023; No 90, 2024; No 134, 2024; No 138, 2024 |
| **Subdivision 250‑B** |  |
| s. 250‑25 | ad. No. 179, 1999 |
| Link note to s. 250‑25 | rep. No. 41, 2005 |
| **Division 255** |  |
| **Subdivision 255‑A** |  |
| s. 255‑1 | ad. No. 179, 1999 |
|  | am. No. 32, 2006; No. 114, 2009 |
| s. 255‑5 | ad. No. 179, 1999 |
|  | am. No. 39, 2012 |
| **Subdivision 255‑B** |  |
| s. 255‑10 | ad. No. 179, 1999 |
|  | am. No. 91, 2000; No. 79, 2010 |
| s. 255‑15 | ad. No. 179, 1999 |
| s. 255‑20 | ad. No. 179, 1999 |
|  | am. No. 79, 2010 |
| **Subdivision 255‑C** |  |
| Subdivision 255‑C heading | rs No 64, 2020 |
| s. 255‑35 | ad. No. 179, 1999 |
|  | am No 64, 2020 |
| Link note to Guide | rep. No. 41, 2005 |
| s. 255‑40 | ad. No. 179, 1999 |
|  | am. No. 100, 2006; No 64, 2020 |
| s. 255‑45 | ad. No. 179, 1999 |
|  | am. No. 100, 2006; No. 39, 2012 |
|  | rep No 64, 2020 |
| s. 255‑50 | ad. No. 179, 1999 |
|  | rep No 64, 2020 |
| s. 255‑55 | ad. No. 179, 1999 |
|  | rep No 64, 2020 |
| Link note to s. 255‑55 | rep. No. 41, 2005 |
| **Subdivision 255‑D** |  |
| Subdivision 255‑D | ad. No. 79, 2010 |
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| s. 255‑105 | ad. No. 79, 2010 |
| s. 255‑110 | ad. No. 79, 2010 |
| s 255‑115 | ad No 8, 2019 |
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| **Division 260** |  |
| s. 260‑1 | ad. No. 179, 1999 |
| **Subdivision 260‑A** |  |
| s. 260‑5 | ad. No. 179, 1999 |
| s. 260‑10 | ad. No. 179, 1999 |
| s. 260‑15 | ad. No. 179, 1999 |
| s. 260‑20 | ad. No. 179, 1999 |
| **Subdivision 260‑B** |  |
| s. 260‑40 | ad. No. 179, 1999 |
| s. 260‑45 | ad. No. 179, 1999 |
| s. 260‑50 | ad. No. 179, 1999 |
| s. 260‑55 | ad. No. 179, 1999 |
| s. 260‑60 | ad. No. 179, 1999 |
| **Subdivision 260‑C** |  |
| s. 260‑75 | ad. No. 179, 1999 |
| s. 260‑80 | ad. No. 179, 1999 |
| s. 260‑85 | ad. No. 179, 1999 |
| s. 260‑90 | ad. No. 179, 1999 |
| **Subdivision 260‑D** |  |
| Subdivision 260‑D heading | rs. No. 41, 2005 |
| s. 260‑105 | ad. No. 179, 1999 |
|  | am. No. 41, 2005 |
| s. 260‑110 | ad. No. 179, 1999 |
| s. 260‑115 | ad. No. 179, 1999 |
| s. 260‑120 | ad. No. 179, 1999 |
| **Subdivision 260‑E** |  |
| s. 260‑140 | ad. No. 179, 1999 |
| s 260‑145 | ad No 179, 1999 |
|  | am No 69, 2023 |
| s. 260‑150 | ad. No. 179, 1999 |
| Link note to s. 260‑150 | rep. No. 41, 2005 |
| **Division 263** |  |
| Division 263 heading | am No 64, 2020 |
| Division 263 | ad. No. 100, 2006 |
| **Subdivision 263‑A** |  |
| s. 263‑5 | ad. No. 100, 2006 |
| s. 263‑10 | ad. No. 100, 2006 |
|  | am No 64, 2020 |
| s. 263‑15 | ad. No. 100, 2006 |
| s. 263‑20 | ad. No. 100, 2006 |
| s. 263‑25 | ad. No. 100, 2006 |
| s. 263‑30 | ad. No. 100, 2006 |
|  | am. No. 14, 2009 |
| Heading to s. 263‑35 | rep. No. 14, 2009 |
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| s. 263‑35 | ad. No. 100, 2006 |
|  | am. No. 14, 2009 |
| s. 263‑40 | ad. No. 100, 2006 |
|  | am. No. 14, 2009 |
| **Subdivision 263‑B** |  |
| Subdivision 263‑B | ad No 64, 2020 |
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| **Division 265** |  |
| **Subdivision 265‑A** |  |
| s. 265‑35 | ad. No. 179, 1999 |
| Link note to Guide | rep. No. 41, 2005 |
| s. 265‑40 | ad. No. 179, 1999 |
| s. 265‑45 | ad. No. 179, 1999 |
|  | am. No. 101, 2006 |
| **Subdivision 265‑B** |  |
| s. 265‑65 | ad. No. 179, 1999 |
| s. 265‑70 | ad. No. 179, 1999 |
|  | rep. No. 146, 2001 |
| Link note to s. 265‑70 | ad. No. 179, 1999 |
|  | am. No. 91, 2000 |
|  | rep. No. 146, 2001 |
| **Subdivision 265‑C** |  |
| Subdivision 265‑C | ad No 8, 2019 |
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| s 265‑95 | ad No 8, 2019 |
| s 265‑100 | ad No 8, 2019 |
| s 265‑105 | ad No 8, 2019 |
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|  | am No 38, 2024 |
| **Division 268** |  |
| Division 268 heading | rs No 99, 2012; No 6, 2020 |
| Division 268 | ad. No. 79, 2010 |
| s. 268‑1 | ad No 79, 2010 |
|  | am No 99, 2012; No 6, 2020 |
| **Subdivision 268‑A** |  |
| s. 268‑5 | ad No 79, 2010 |
|  | rs No 99, 2012 |
|  | am No 6, 2020 |
| **Subdivision 268‑B** |  |
| s 268‑10 | ad No 79, 2010 |
|  | am No 99, 2012; No 6, 2020 |
| s. 268‑15 | ad. No. 79, 2010 |
| **Subdivision 268‑C** |  |
| s 268‑20 | ad No 79, 2010 |
|  | am No 6, 2020 |
| s. 268‑25 | ad. No. 79, 2010 |
| s 268‑30 | ad No 79, 2010 |
|  | am No 6, 2020 |
| **Subdivision 268‑D** |  |
| s. 268‑35 | ad. No. 79, 2010 |
| s. 268‑40 | ad. No. 79, 2010 |
| s. 268‑45 | ad. No. 79, 2010 |
| s. 268‑50 | ad. No. 79, 2010 |
| s. 268‑55 | ad. No. 79, 2010 |
| s. 268‑60 | ad. No. 79, 2010 |
| s. 268‑65 | ad. No. 79, 2010 |
| s. 268‑70 | ad. No. 79, 2010 |
| **Subdivision 268‑E** |  |
| s. 268‑75 | ad. No. 79, 2010 |
|  | am. No. 99, 2012 |
| s 268‑80 | ad No 79, 2010 |
|  | am No 6, 2020 |
| **Subdivision 268‑F** |  |
| s. 268‑85 | ad. No. 79, 2010 |
| s 268‑90 | ad No 79, 2010 |
|  | am No 99, 2012; No 6, 2020 |
| s. 268‑95 | ad. No. 79, 2010 |
| s 268‑100 | ad No 79, 2010 |
|  | am No 11, 2016 |
| **Division 269** |  |
| Division 269 | ad. No. 79, 2010 |
| s 269‑1 | ad No 79, 2010 |
|  | am No 99, 2012; No 6, 2020; No 130, 2020 |
| **Subdivision 269‑A** |  |
| s 269‑5 | ad No 79, 2010 |
|  | am No 99, 2012; No 6, 2020; No 130, 2020 |
| s 269‑10 | ad No 79, 2010 |
|  | am No 99, 2012; No 8, 2019; No 6, 2020 |
| **Subdivision 269‑B** |  |
| s 269‑15 | ad No 79, 2010 |
|  | am No 8, 2019; No 130, 2020 |
| s. 269‑20 | ad. No. 79, 2010 |
|  | am. No. 99, 2012 |
| s. 269‑25 | ad. No. 79, 2010 |
| s 269‑30 | ad No 79, 2010 |
|  | rs No 99, 2012 |
|  | am No 99, 2012; No 55, 2016; No 8, 2019; No 6, 2020; No 130, 2020 |
| s 269‑35 | ad No 79, 2010 |
|  | am No 99, 2012; No 8, 2019; No 6, 2020; No 130, 2020 |
| **Subdivision 269‑C** |  |
| s. 269‑40 | ad. No. 79, 2010 |
| s. 269‑45 | ad. No. 79, 2010 |
| **Subdivision 269‑D** |  |
| s. 269‑50 | ad. No. 79, 2010 |
|  | am No 162, 2015; No 141, 2020 |
| s. 269‑52 | ad. No. 99, 2012 |
| s 269‑55 | ad No 79, 2010 |
|  | am No 11, 2016 |
| **Part 4‑25** |  |
| Part 4‑25 heading | rs. No. 101, 2004; No. 32, 2006 |
| Part 4‑25 | ad. No. 179, 1999 |
| **Division 280** |  |
| Division 280 | ad. No. 75, 2005 |
| s 280‑1 | ad No 75, 2005 |
|  | am No 78, 2006; No 15, 2007; No 14, 2012; No 82, 2013; No 118, 2013; No 96, 2014; No 27, 2017; No 24, 2022; No 134, 2024 |
| **Subdivision 280‑A** |  |
| s 280‑50 | ad No 75, 2005 |
|  | am No 78, 2006; No 15, 2007; No 14, 2012; No 82, 2013; No 118, 2013; No 96, 2014; No 27, 2017; No 24, 2022; No 134, 2024 |
| **Subdivision 280‑B** |  |
| s 280‑100 | ad No 75, 2005 |
|  | am No 78, 2006; No 79, 2010; No 75, 2012; No 118, 2013; No 10, 2016; No 45, 2021 |
| s 280‑101 | ad No 14, 2012 |
|  | rep No 96, 2014 |
|  | ad No 21, 2015 |
| s. 280‑102 | ad. No. 78, 2006 |
| s. 280‑102A | ad. No. 15, 2007 |
|  | am No 117, 2010; No 118, 2013; No 10, 2016 |
| s 280‑102B | ad No 82, 2013 |
|  | am No 10, 2016 |
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| s. 280‑103 | ad. No. 78, 2006 |
| s. 280‑105 | ad. No. 75, 2005 |
|  | am. No. 78, 2006; No. 15, 2007; No. 14, 2012; Nos 82 and 118, 2013; No 96, 2014; No 21, 2015 |
| s 280‑110 | ad No 75, 2005 |
|  | am No 78, 2006; No 15, 2007; No 14, 2012; No 82, 2013; No 96, 2014; No 21, 2015; No 81, 2016; No 24, 2022; No 134, 2024 |
| **Subdivision 280‑C** |  |
| s. 280‑160 | ad. No. 75, 2005 |
| s. 280‑165 | ad. No. 75, 2005 |
| s. 280‑170 | ad. No. 75, 2005 |
|  | am. No. 78, 2006; No. 15, 2007; No. 14, 2012; Nos 82 and 118, 2013; No 96 and 110, 2014 |
| **Division 284** |  |
| Division 284 | ad. No. 91, 2000 |
| s. 284‑5 | ad. No. 91, 2000 |
| **Subdivision 284‑A** |  |
| s. 284‑10 | ad. No. 91, 2000 |
|  | am. No. 75, 2005 |
| s 284‑15 | ad No 91, 2000 |
|  | am No 75, 2005; No 161, 2005; No 101, 2013; No 38, 2024 |
| s. 284‑20 | ad. No. 91, 2000 |
| s. 284‑25 | ad. No. 91, 2000 |
|  | am. No. 56, 2010 |
| s 284-27 | ad No 134, 2024 |
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|  | am. No. 14, 2012; No 96, 2014 |
| s. 284‑35 | ad. No. 91, 2000 |
|  | am. No. 14, 2012; No 96, 2014 |
| **Subdivision 284‑B** |  |
| s. 284‑70 | ad. No. 91, 2000 |
|  | am. No. 75, 2005 |
| Link note to Guide | rep. No. 41, 2005 |
| s 284‑75 | ad No 91, 2000 |
|  | am No 25, 2001; No 75, 2005; No 114, 2009; No 56, 2010; No 41, 2011; No 14, 2012; No 88, 2013; No 96, 2014; No 21, 2015; No 52, 2016; No 55, 2016; No 77, 2017; No 8, 2019; No 141, 2020; No 134, 2024 |
| s 284‑80 | ad No 91, 2000 |
|  | am. No 16, 2003; No 107, 2003; No 75, 2005; No 151, 2008; No 56, 2010; No 41, 2011; No 14, 2012; No 88, 2013; No 96, 2014; No 21, 2015; No 134, 2024 |
| s. 284‑85 | ad. No. 91, 2000 |
| s 284‑90 | ad No 91, 2000 |
|  | am No 75, 2005; No 56, 2010; No 41, 2011; No 14, 2012; No 88, 2013; No 101, 2013; No 96, 2014; No 27, 2017; No 64, 2020; No 134, 2024 |
| s. 284‑95 | ad. No. 56, 2010 |
| **Subdivision 284‑C** |  |
| s. 284‑140 | ad. No. 91, 2000 |
| Link note to Guide | rep. No. 41, 2005 |
| s 284‑145 | ad No 91, 2000 |
|  | am No 73, 2006; No 115, 2012; No 101, 2013; No 170, 2015; No 53, 2016 |
| s 284‑150 | ad No 91, 2000 |
|  | am No 16, 2003; No 107, 2003; No 56, 2010; No 101, 2013; No 53, 2016 |
| s. 284‑155 | ad. No. 91, 2000 |
|  | am No 170, 2015 |
| s 284‑160 | ad No 91, 2000 |
|  | am No 56, 2010; No 101, 2013 |
|  | rs No 101, 2013 |
|  | am No 53, 2016 |
| s 284‑165 | ad No 101, 2013 |
| **Subdivision 284‑D** |  |
| s. 284‑215 | ad. No. 91, 2000 |
|  | am. No. 75, 2005 |
|  | rep. No. 56, 2010 |
| s 284‑220 | ad No 91, 2000 |
|  | am No 75, 2005; No 97, 2008; No 56, 2010; No 134, 2024 |
| s. 284‑224 | ad. No. 56, 2010 |
| s. 284‑225 | ad. No. 91, 2000 |
|  | am. No. 58, 2006; No. 56, 2010 |
| Link note to s. 284‑225 | rep. No. 41, 2005 |
| **Subdivision 284‑E** |  |
| s 284‑250 | ad No 101, 2013 |
| s 284‑255 | ad No 101, 2013 |
| **Division 286** |  |
| Division 286 | ad. No. 91, 2000 |
| **Subdivision 286‑A** |  |
| s. 286‑1 | ad. No. 91, 2000 |
|  | am. No. 117, 2002 |
| **Subdivision 286‑B** |  |
| s. 286‑25 | ad. No. 91, 2000 |
|  | am. No. 117, 2002 |
| **Subdivision 286‑C** |  |
| Link note to Guide | rep. No. 41, 2005 |
| s 286‑75 | ad No 91, 2000 |
|  | am No 117, 2002; No 16, 2003; No 9, 2007; No 45, 2008; No 114, 2009; No 133, 2009; No 93, 2011; No 14, 2012; No 96, 2014; No 21, 2015; No 70, 2015; No 52, 2016; No 53, 2016; No 55, 2016; No 81, 2016; No 8, 2019 |
| s 286‑80 | ad No 91, 2000 |
|  | am No 117, 2002; No 16, 2003; No 9, 2007; No 80, 2007; No 45, 2008; No 133, 2009; No 93, 2011; No 14, 2012; No 96, 2014; No 53, 2016; No 27, 2017; No 55, 2017; No 64, 2020; No 134, 2024 |
| Link note to s. 286‑80 | rep. No. 41, 2005 |
| **Division 288** |  |
| Division 288 heading | rs. No. 91, 2000 |
| s. 288‑5 | ad. No. 179, 1999 |
|  | rep. No. 91, 2000 |
| s. 288‑10 | ad. No. 179, 1999 |
|  | am. No. 91, 2000; No. 101, 2004; No. 32, 2006; No 124, 2013 |
| s. 288‑15 | ad. No. 179, 1999 |
|  | rep. No. 91, 2000 |
| s. 288‑20 | ad. No. 179, 1999 |
|  | am. No. 91, 2000; No. 101, 2004; No. 32, 2006; No. 58, 2006; No. 39, 2012; No 124, 2013 |
| s 288‑25 | ad No. 91, 2000 |
|  | am No 84, 2022 |
| s. 288‑30 | ad. No. 91, 2000 |
| s. 288‑35 | ad. No. 91, 2000 |
| s. 288‑40 | ad. No. 92, 2000 |
| s 288‑45 | ad No 92, 2000 |
|  | am No 21, 2010; No 77, 2017 |
| s 288‑46 | ad No 77, 2017 |
| s. 288‑50 | ad. No. 92, 2000 |
|  | am. No. 21, 2010 |
| s. 288‑70 | ad. No. 83, 2004 |
|  | am. No. 45, 2008; No 70, 2015 |
| s. 288‑75 | ad. No. 23, 2005 |
|  | rs. No. 126, 2009 |
| Link note to s. 288‑75 | rep. No. 41, 2005 |
| s. 288‑80 | ad. No. 147, 2005 |
|  | am. No. 143, 2007; No. 12, 2012 |
| s. 288‑85 | ad. No. 9, 2007 |
|  | rep. No. 56, 2010 |
|  | ad No 23, 2016 |
| s. 288‑90 | ad. No. 9, 2007 |
|  | am No 21, 2015 |
|  | rep No 81, 2016 |
| s. 288‑95 | ad. No. 9, 2007 |
|  | am. No. 75, 2012; Nos 82 and 118, 2013; No 21, 2015; No 81, 2016 |
| s. 288‑100 | ad. No. 9, 2007 |
|  | am No 82, 2013; No 81, 2016 |
| s. 288‑105 | ad. No. 9, 2007 |
| s. 288‑110 | ad. No. 91, 2012 |
|  | am. No. 158, 2012 |
| s 288‑115 | ad No 53, 2016 |
| s 288‑115 (second occurring) | ad No 52, 2016 |
|  | renum |
|  | ed C137 |
| s 288‑120 (prev s 288‑115 second occurring) |  |
| s 288‑125 | ad No 121, 2018 |
| s 288‑130 | ad No 121, 2018 |
| s 288‑135 | ad No 121, 2018 |
| s 288-140 | ad No 138, 2024 |
| **Division 290** |  |
| Division 290 | ad. No. 32, 2006 |
| **Subdivision 290‑A** |  |
| Subdivision 290‑A heading | rs No 84, 2013 |
| s 290‑5 | ad No 32, 2006 |
|  | am No 37, 2024 |
| s 290‑10 | ad No 84, 2013 |
| **Subdivision 290‑B** |  |
| s 290‑50 | ad No 32, 2006 |
|  | am No 56, 2010; No 37, 2024 |
| s 290‑55 | ad No 32, 2006 |
|  | am No 37, 2024 |
| s 290‑60 | ad No 32, 2006 |
|  | am No 37, 2024 |
| s 290‑65 | ad No 32, 2006 |
|  | am No 37, 2024 |
| **Subdivision 290‑C** |  |
| s 290‑120 | ad No 32, 2006 |
|  | am No 37, 2024 |
| s. 290‑125 | ad. No. 32, 2006 |
| s. 290‑130 | ad. No. 32, 2006 |
| s 290‑135 | ad No 32, 2006 |
|  | am No 37, 2024 |
| s. 290‑140 | ad. No. 32, 2006 |
| s. 290‑145 | ad. No. 32, 2006 |
| s. 290‑150 | ad. No. 32, 2006 |
| **Subdivision 290‑D** |  |
| s. 290‑200 | ad. No. 32, 2006 |
| **Division 295** |  |
| Division 295 | ad No 82, 2018 |
| **Subdivision 295‑B** |  |
| s 295‑70 | ad No 82, 2018 |
| s 295‑75 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 295‑80 | ad No 82, 2018 |
| **Division 298** |  |
| Division 298 heading | rs. No. 101, 2004; No. 32, 2006 |
| **Subdivision 298‑A** |  |
| Subdivision 298‑A heading | ad. No. 32, 2006 |
| s 298‑5 | ad No 179, 1999 |
|  | rs No 91, 2000; No 73, 2001 |
|  | am No 101, 2004 |
|  | rs No 32, 2006 |
|  | am No 58, 2006; No 80, 2006; No 4, 2007; No 9, 2007; No 15, 2007; No 32, 2008; No 88, 2009; No 11, 2014; No 110, 2014; No 10, 2016; No 8, 2019; No 49, 2019; No 84, 2022; No 52, 2024 |
| s 298‑10 | ad No 179, 1999 |
|  | am No 75, 2005; No 55, 2017 |
| s. 298‑15 | ad. No. 179, 1999 |
|  | am. No. 44, 2000 |
| s. 298‑20 | ad. No. 179, 1999 |
|  | am. No. 75, 2005 |
| s. 298‑25 | ad. No. 179, 1999 |
|  | am. No. 101, 2006 |
| s 298‑30 | ad No 91, 2000 |
|  | am No 2, 2015; No 53, 2016 |
| Link note to s 298‑30 | ad No 67, 2003 |
|  | rep No 41, 2005 |
| **Subdivision 298‑B** |  |
| Subdivision 298‑B | ad. No. 32, 2006 |
| s. 298‑80 | ad. No. 32, 2006 |
|  | rs. No. 114, 2009 |
|  | am No 82, 2018 |
| s. 298‑85 | ad. No. 32, 2006 |
| s. 298‑90 | ad. No. 32, 2006 |
| s. 298‑95 | ad. No. 32, 2006 |
| s. 298‑100 | ad. No. 32, 2006 |
| s. 298‑105 | ad. No. 32, 2006 |
| s. 298‑110 | ad. No. 32, 2006 |
| **Part 4‑30** |  |
| Part 4‑30 | ad No 82, 2018 |
| **Division 308** |  |
| s 308‑1 | ad No 82, 2018 |
| **Subdivision 308‑A** |  |
| s 308‑5 | ad No 82, 2018 |
| s 308‑10 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 308‑15 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 308‑20 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 308‑25 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 308‑30 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 308‑35 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 308‑40 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 308‑45 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 308‑50 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 308‑55 | ad No 82, 2018 |
|  | am No 119, 2023 |
| **Subdivision 308‑B** |  |
| s 308‑105 | ad No 82, 2018 |
| s 308‑110 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 308‑115 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 308‑120 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 308‑125 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 308‑130 | ad No 82, 2018 |
|  | am No 51, 2024 |
| s 308‑135 | ad No 82, 2018 |
|  | am No 51, 2024 |
| **Subdivision 308‑C** |  |
| s 308‑200 | ad No 82, 2018 |
| s 308‑205 | ad No 82, 2018 |
| s 308‑210 | ad No 82, 2018 |
| **Subdivision 308‑E** |  |
| s 308‑500 | ad No 82, 2018 |
| s 308‑505 | ad No 82, 2018 |
| s 308‑510 | ad No 82, 2018 |
| s 308‑515 | ad No 82, 2018 |
| s 308‑520 | ad No 82, 2018 |
| **Part 4‑50** |  |
| Part 4‑50 | ad. No. 67, 2003 |
| **Division 340** |  |
| Division 340 heading | rs. No. 56, 2010 |
| s. 340‑1 | ad. No. 67, 2003 |
| Link note to Guide | rep. No. 41, 2005 |
| s. 340‑5 | ad. No. 67, 2003 |
|  | am. No. 58, 2006 |
| s 340‑10 | ad No 67, 2003 |
|  | am No 75, 2005; No 101, 2006; No 32, 2008; No 79, 2010; No 12, 2012; No 58, 2012; No 110, 2014; No 2, 2015; No 8, 2019 |
| s. 340‑15 | ad. No. 67, 2003 |
| s. 340‑20 | ad. No. 67, 2003 |
| s. 340‑25 | ad. No. 67, 2003 |
| Link note to s. 340‑25 | rep. No. 41, 2005 |
| **Division 342** |  |
| Division 342 | ad. No. 56, 2010 |
| s. 342‑1 | ad. No. 56, 2010 |
| **Subdivision 342‑A** |  |
| s. 342‑5 | ad. No. 56, 2010 |
| s. 342‑10 | ad. No. 56, 2010 |
| **Part 4‑90** |  |
| Part 4‑90 | ad. No. 39, 2012 |
| **Division 350** |  |
| s. 350‑1 | ad. No. 39, 2012 |
|  | am No 2, 2015; No 64, 2020 |
| **Subdivision 350‑A** |  |
| s. 350‑5 | ad. No. 39, 2012 |
|  | rs. No. 14, 2012 |
|  | am No 82, 2013 |
|  | rs No 2, 2015 |
| s 350‑10 | ad No 39, 2012 |
|  | am No 14, 2012; No 39, 2012 (as am by No 15, 2017 (amdt never applied (Sch 4 item 93))); No 71, 2012; No 2, 2015; No 15, 2017 (amdt never applied (Sch 4 item 89)); No 64, 2020; No 8, 2022 |
| s 350‑12 | ad No 64, 2020 |
| s 350‑15 | ad No 39, 2012 |
| s 350‑20 | ad No 64, 2020 |
| s 350‑25 | ad No 64, 2020 |
| **Chapter 5** |  |
| Chapter 5 heading | ad. No. 73, 2006 |
| **Part 5‑1** |  |
| Part 5‑1 | ad. No. 179, 1999 |
| **Division 352** |  |
| Division 352 heading | rs No 89, 2016 |
| Division 352 | ad. No. 73, 2006 |
| s. 352‑1 | ad. No. 73, 2006 |
|  | am. No. 14, 2012; No 96, 2014; No 89, 2016 |
| **Subdivision 352‑A** |  |
| s. 352‑5 | ad. No. 73, 2006 |
| Subdivision 352‑B | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 352‑10 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| **Subdivision 352‑C** |  |
| Subdivision 352‑C | ad No 89, 2016 |
| s 352‑25 | ad No 89, 2016 |
| **Division 353** |  |
| Group heading to s 353‑1 | ad No 8, 2019 |
| s 353‑1 | ad No 8, 2019 |
| **Subdivision 353‑A** |  |
| Subdivision 353‑A heading | ad No 8, 2019 |
| s. 353‑10 | ad. No. 179, 1999 |
|  | am. No. 91, 2000; No. 67, 2003; No. 73, 2006; No. 14, 2012; No 82, 2013; No 2, 2015 |
| Link note to s. 353‑10 | ad. No. 179, 1999 |
|  | rep. No. 41, 2005 |
| s. 353‑15 | ad. No. 73, 2006 |
|  | am. No. 14, 2012; No 82, 2013; No 2, 2015 |
| s. 353‑17 | ad. No. 14, 2012 |
|  | rep No 96, 2014 |
| s. 353‑20 | ad. No. 55, 2007 |
|  | am. No. 88, 2009 |
| **Subdivision 353‑B** |  |
| Subdivision 353‑B | ad No 8, 2019 |
| s 353‑25 | ad No 8, 2019 |
| s 353‑30 | ad No 8, 2019 |
| **Division 354** |  |
| Division 354 | ad No 150, 2015 |
| s 354‑5 | ad No 150, 2015 |
| **Division 355** |  |
| Division 355 | ad. No. 73, 2006 |
|  | rs. No. 145, 2010 |
| s. 355‑1 | ad. No. 73, 2006 |
|  | rs. No. 145, 2010 |
|  | am No 21, 2015 |
| **Subdivision 355‑A** |  |
| s. 355‑5 | ad. No. 73, 2006 |
|  | am. No. 100, 2006 |
|  | rep. No. 145, 2010 |
| s. 355‑10 | ad. No. 145, 2010 |
| s. 355‑15 | ad. No. 145, 2010 |
| **Subdivision 355‑B** |  |
| s. 355‑20 | ad. No. 145, 2010 |
| s 355‑25 | ad No 145, 2010 |
|  | am No 21, 2015; No 127, 2021; No 134, 2024 |
| s. 355‑30 | ad. No. 145, 2010 |
|  | am. No. 39, 2012 |
| s. 355‑35 | ad. No. 145, 2010 |
| s. 355‑40 | ad. No. 145, 2010 |
| s. 355‑45 | ad. No. 145, 2010 |
| s 355‑47 | ad No 124, 2013 |
| s 355‑50 | ad No 145, 2010 |
|  | am No 124, 2013; No 96, 2014; No 110, 2014; No 55, 2016; No 8, 2019; No 92, 2020; No 51, 2024 |
| s 355‑55 | ad No 145, 2010 |
|  | am No 39, 2012; No 62, 2014; No 126, 2015; No 150, 2015; No 96, 2016 |
| s 355‑60 | ad No 145, 2010 |
| s 355‑65 | ad No 145, 2010 |
|  | am No 56, 2010; No 105, 2010; No 32, 2011; No 41, 2011; No 132, 2011; No 147, 2011; No 12, 2012; No 57, 2012; No 71, 2012; No 75, 2012; No 158, 2012; No 169, 2012; No 26, 2013; No 102, 2013; No 105, 2013; No 124, 2013; No 82, 2014; No 83, 2014; No 110, 2014; No 21, 2015; No 41, 2015; No 70, 2015; No 81, 2015; No 130, 2015; No 150, 2015; No 154, 2015; No 162, 2015 (Sch 4 item 26 md not incorp); No 63, 2016; No 82, 2016; No 89, 2016; No 96, 2016; No 15, 2017; No 64, 2017; No 91, 2017; No 132, 2017; No 4, 2018; No 13, 2018; No 116, 2018; No 125, 2018; No 8, 2019 |
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|  | am No 8, 2019; No 34, 2019; No 38, 2020; No 64, 2020; No 79, 2020; No 81, 2020; No 89, 2020; No 114, 2020; No 66, 2021; No 71, 2021; No 79, 2021; No 101, 2021; No 111, 2021; No 75, 2022; No 89, 2022; No 61, 2023; No 75, 2023; No 76, 2023; No 37, 2024; No 52, 2024 |
| s 355‑66 | ad No 75, 2022 |
| s 355‑67 | ad No 141, 2020 |
|  | am No 141, 2020 |
| s 355‑70 | ad No 145, 2010 |
|  | am No 145, 2010; No 39, 2012; No 74, 2012: No 84, 2013; No 108, 2014; No 110, 2014; No 21, 2015; No 153, 2015; No 162, 2015; No 86, 2016; No 89, 2022 |
| s 355‑72 | ad No 95, 2019 |
| s. 355‑75 | ad. No. 145, 2010 |
|  | rs No 150, 2015 |
| **Subdivision 355‑C** |  |
| s. 355‑150 | ad. No. 145, 2010 |
| s. 355‑155 | ad. No. 145, 2010 |
|  | am No 150, 2015 |
| s. 355‑160 | ad. No. 145, 2010 |
| s. 355‑165 | ad. No. 145, 2010 |
| s. 355‑170 | ad. No. 145, 2010 |
| s 355‑172 | ad No 124, 2013 |
| s. 355‑175 | ad. No. 145, 2010 |
| s 355‑180 | ad No 145, 2010 |
| s 355‑181 | ad No 37, 2024 |
| s 355‑182 | ad No 82, 2016 |
| s 355‑185 | ad No 145, 2010 |
|  | am No 108, 2014 |
|  | rs No 73, 2023 |
| s. 355‑190 | ad. No. 145, 2010 |
| s 355‑192 | ad No 89, 2022 |
| s. 355‑195 | ad. No. 145, 2010 |
| s. 355‑200 | ad. No. 145, 2010 |
|  | am No 197, 2012; No 2, 2015 |
| s. 355‑205 | ad. No. 145, 2010 |
|  | rs No 150, 2015 |
| s 355‑210 | ad No 145, 2010 |
|  | am No 37, 2024 |
| s 355‑215 | ad No 95, 2019 |
| **Subdivision 355‑D** |  |
| s. 355‑260 | ad. No. 145, 2010 |
| s. 355‑265 | ad. No. 145, 2010 |
| s. 355‑270 | ad. No. 145, 2010 |
| s. 355‑275 | ad. No. 145, 2010 |
| s. 355‑280 | ad. No. 145, 2010 |
| **Subdivision 355‑E** |  |
| s. 355‑320 | ad. No. 145, 2010 |
| s. 355‑325 | ad. No. 145, 2010 |
| s. 355‑330 | ad. No. 145, 2010 |
| s. 355‑335 | ad. No. 145, 2010 |
| **Division 356** |  |
| Division 356 | ad. No. 73, 2006 |
| s. 356‑1 | ad. No. 73, 2006 |
|  | am No 64, 2017 |
| **Subdivision 356‑A** |  |
| s. 356‑5 | ad. No. 73, 2006 |
| **Subdivision 356‑B** |  |
| Subdivision 356‑B | ad No 64, 2017 |
| s 356‑10 | ad No 64, 2017 |
| **Subdivision 356‑C** |  |
| Subdivision 356‑C | ad No 24, 2022 |
| s 356‑15 | ad No 24, 2022 |
| **Subdivision 356-D** |  |
| Subdivision 356-D | ad No 134, 2024 |
| s 356-20 | ad No 134, 2024 |
| **Part 5‑5** |  |
| Part 5‑5 | ad. No. 179, 1999 |
| **Division 357** |  |
| Division 357 | ad No 161, 2005 |
| s 357‑1 | ad No 161, 2005 |
|  | am No 54, 2016; No 63, 2016; No 101, 2021 |
| **Subdivision 357‑A** |  |
| s 357‑5 | ad No 161, 2005 |
|  | am No 54, 2016; No 63, 2016; No 101, 2021 |
| **Subdivision 357‑B** |  |
| s 357‑50 | ad No 161, 2005 |
|  | am No 54, 2016; No 63, 2016; No 101, 2021 |
| s 357‑55 | ad No 161, 2005 |
|  | am No 73, 2006; No 78, 2006; No 74, 2010; No 12, 2012; No 14, 2012; No 39, 2012; No 96, 2014; No 64, 2017; No 24, 2022; No 134, 2024; No 138, 2024 |
| s. 357‑60 | ad. No. 161, 2005 |
|  | am. No. 74, 2010 |
| s. 357‑65 | ad. No. 161, 2005 |
| s. 357‑70 | ad. No. 161, 2005 |
| s. 357‑75 | ad. No. 161, 2005 |
|  | am. No. 74, 2010 |
| s. 357‑80 | ad. No. 161, 2005 |
| s. 357‑85 | ad. No. 161, 2005 |
| s. 357‑90 | ad. No. 161, 2005 |
| s. 357‑95 | ad. No. 161, 2005 |
| s 357‑100 | ad No 161, 2005 |
|  | am No 39, 2012 |
|  | rep No 64, 2020 |
| s. 357‑105 | ad. No. 161, 2005 |
| s. 357‑110 | ad. No. 161, 2005 |
| s. 357‑115 | ad. No. 161, 2005 |
| s. 357‑120 | ad. No. 161, 2005 |
| s. 357‑125 | ad. No. 161, 2005 |
| **Division 358** |  |
| Division 358 | ad. No. 161, 2005 |
| s. 358‑1 | ad. No. 161, 2005 |
| s 358‑5 | ad No 161, 2005 |
|  | am No 64, 2020 |
| s. 358‑10 | ad. No. 161, 2005 |
|  | am. No. 74, 2010 |
| s. 358‑15 | ad. No. 161, 2005 |
| s 358‑20 | ad No 161, 2005 |
|  | am No 74, 2010; No 64, 2020 |
| **Division 359** |  |
| Division 359 | ad. No. 161, 2005 |
| s. 359‑1 | ad. No. 161, 2005 |
| s. 359‑5 | ad. No. 161, 2005 |
| s. 359‑10 | ad. No. 161, 2005 |
| s. 359‑15 | ad. No. 161, 2005 |
| s. 359‑20 | ad. No. 161, 2005 |
| s. 359‑25 | ad. No. 161, 2005 |
|  | am. No. 74, 2010 |
| s. 359‑30 | ad. No. 161, 2005 |
|  | am. No. 74, 2010 |
| s 359‑35 | ad No 161, 2005 |
|  | am No 134, 2024 |
| s. 359‑40 | ad. No. 161, 2005 |
| s. 359‑45 | ad. No. 161, 2005 |
| s. 359‑50 | ad. No. 161, 2005 |
| s. 359‑55 | ad. No. 161, 2005 |
|  | am. No. 74, 2010 |
| s. 359‑60 | ad. No. 161, 2005 |
|  | am. No. 74, 2010 |
| s. 359‑65 | ad. No. 161, 2005 |
| s. 359‑70 | ad. No. 161, 2005 |
| **Division 360** |  |
| Division 360 | rs. No. 161, 2005 |
| s. 360‑1 | ad. No. 179, 1999 |
|  | rs. No. 161, 2005 |
| s. 360‑5 | ad. No. 179, 1999 |
|  | rs. No. 161, 2005 |
|  | am. No. 74, 2010; No. 14, 2012; No 96, 2014 |
| s. 360‑10 | ad. No. 161, 2005 |
| s. 360‑15 | ad. No. 161, 2005 |
| Subdivision 360‑A | rep. No. 161, 2005 |
| s. 360‑20 | ad. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| s. 360‑25 | ad. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| s. 360‑30 | ad. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| s. 360‑35 | ad. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| s. 360‑40 | ad. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| Subdivision 360‑B | rep. No. 161, 2005 |
| Group heading to  Subdivision 360‑B | rs. No. 44, 2000 rep. No. 161, 2005 |
| s. 360‑60 | ad. No. 179, 1999 |
|  | am. No. 44, 2000 |
|  | rep. No. 161, 2005 |
| s. 360‑65 | ad. No. 179, 1999 |
|  | am. No. 66, 2003 |
|  | rep. No. 161, 2005 |
| s. 360‑70 | ad. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| s. 360‑75 | ad. No. 179, 1999 |
|  | am. No. 44, 2000; No. 66, 2003 |
|  | rep. No. 161, 2005 |
| s. 360‑77 | ad. No. 66, 2003 |
|  | rep. No. 161, 2005 |
| s. 360‑80 | ad. No. 179, 1999 |
|  | am. No. 44, 2000 |
|  | rep. No. 161, 2005 |
| s. 360‑85 | ad. No. 179, 1999 |
|  | am. No. 44, 2000; No. 23, 2005 |
|  | rep. No. 161, 2005 |
| s. 360‑100 | ad. No. 179, 1999 |
|  | am. No. 57, 2002; No. 66, 2003 |
|  | rep. No. 161, 2005 |
| s. 360‑105 | ad. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| s. 360‑110 | ad. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| s. 360‑115 | ad. No. 179, 1999 |
|  | am. No. 23, 2005 |
|  | rep. No. 161, 2005 |
| s. 360‑120 | ad. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| Subdivision 360‑C | rep. No. 161, 2005 |
| s. 360‑140 | ad. No. 179, 1999 |
|  | am. No. 57, 2002; No. 66, 2003 |
|  | rep. No. 161, 2005 |
| s. 360‑145 | ad. No. 179, 1999 |
|  | am. No. 57, 2002 |
|  | rep. No. 161, 2005 |
| s. 360‑150 | ad. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| s. 360‑155 | ad. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| Subdivision 360‑D | rep. No. 161, 2005 |
| s. 360‑175 | ad. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| s. 360‑180 | ad. No. 179, 1999 |
|  | am. No. 91, 2000 |
|  | rep. No. 161, 2005 |
| Link note to s. 360‑180 | ad. No. 179, 1999 |
|  | am. No. 91, 2000 |
|  | rep. No. 41, 2005 |
| **Division 361** |  |
| Division 361 | ad. No. 161, 2005 |
| s. 361‑5 | ad. No. 161, 2005 |
|  | am. No. 56, 2010 |
| **Division 362** |  |
| Division 362 heading | am No 63, 2016; No 101, 2021 | |
| Division 362 | ad No 54, 2016 |
| s 362‑1 | ad No 54, 2016 |
|  | am No 63, 2016; No 101, 2021 |
| Group heading to s 362‑5 | am No 63, 2016; No 101, 2021 | |
| s 362‑5 | ad No 54, 2016 |
|  | am No 63, 2016; No 124, 2018; No 64, 2020; No 101, 2021 |
| s 362‑10 | ad No 54, 2016 |
| s 362‑15 | ad No 54, 2016 |
| s 362‑20 | ad No 54, 2016 |
|  | am No 63, 2016; No 64, 2020; No 101, 2021 | |
| Group heading to s 362‑25 | am No 63, 2016; No 101, 2021 | |
| s 362‑25 | ad No 54, 2016 |
|  | am No 63, 2016; No 124, 2018; No 101, 2021 | |
| s 362‑30 | ad No 54, 2016 |
|  | am No 63, 2016; No 101, 2021 | |
| s 362‑35 | ad No 54, 2016 |
|  | am No 63, 2016; No 101, 2021 | |
| s 362‑40 | ad No 54, 2016 |
|  | am No 63, 2016; No 101, 2021 | |
| s 362‑45 | ad No 54, 2016 |
| s 362‑50 | ad No 54, 2016 |
|  | am No 63, 2016; No 101, 2021 | |
| s 362‑55 | ad No 54, 2016 |
| s 362‑60 | ad No 54, 2016 |
|  | am No 63, 2016; No 101, 2021 | |
| s 362‑65 | ad No 54, 2016 |
|  | am No 63, 2016; No 101, 2021 | |
| s 362‑70 | ad No 54, 2016 |
|  | am No 63, 2016; No 101, 2021 | |
| s 362‑75 | ad No 54, 2016 |
| **Part 5‑10** |  |
| Part 5‑10 | ad No 15, 2017 |
| **Division 370** |  |
| s 370‑1 | ad No 15, 2017 |
| **Subdivision 370‑A** |  |
| s 370‑5 | ad No 15, 2017 |
| s 370‑10 | ad No 15, 2017 |
| s 370‑15 | ad No 15, 2017 |
| s 370‑20 | ad No 15, 2017 |
| **Part 5‑25** |  |
| Part 5‑25 heading | rs No 162, 2015 | |
| Part 5‑25 | ad. No. 91, 2000 |
| **Division 382** |  |
| Division 382 | ad. No. 73, 2006 |
| s. 382‑1 | ad. No. 73, 2006 |
|  | am. No. 55, 2007 |
| **Subdivision 382‑A** |  |
| s. 382‑5 | ad. No. 73, 2006 |
|  | am. No. 20, 2010; No. 39, 2012; No 70, 2015 |
| **Subdivision 382‑B** |  |
| Subdivision 382‑B | ad. No. 55, 2007 |
| s. 382‑15 | ad. No. 55, 2007 |
| **Subdivision 382-C** |  |
| Subdivision 382-C | ad No 134, 2024 |
| s 382-20 | ad No 134, 2024 |
| **Division 384** |  |
| Division 384 | ad No 8, 2019 |
| s 384‑5 | ad No 8, 2019 |
| s 384‑10 | ad No 8, 2019 |
|  | am No 84, 2022 |
| s 384‑12 | ad No 84, 2022 |
| s 384‑15 | ad No 8, 2019 |
|  | rs No 84, 2022 |
| s 384‑17 | ad No 84, 2022 |
| s 384‑20 | ad No 8, 2019 |
|  | am No 84, 2022 |
| s 384‑25 | ad No 8, 2019 |
| s 384‑30 | ad No 8, 2019 |
|  | am No 84, 2022 |
| s 384‑35 | ad No 8, 2019 |
|  | am No 84, 2022 |
| s 384‑40 | ad No 8, 2019 |
|  | am No 84, 2022 |
| **Division 388** |  |
| **Subdivision 388‑A** |  |
| s. 388‑5 | ad. No. 91, 2000 |
| **Subdivision 388‑B** |  |
| s. 388‑50 | ad. No. 91, 2000 |
|  | am. No. 73, 2001; No. 58, 2006 |
| s. 388‑52 | ad. No. 73, 2001 |
| s. 388‑55 | ad. No. 91, 2000 |
| s. 388‑60 | ad. No. 91, 2000 |
| s. 388‑65 | ad. No. 91, 2000 |
|  | am. No. 161, 2005; No. 41, 2011; No 135, 2024 |
| s 388‑70 | ad No 91, 2000 |
|  | am No 135, 2024 |
| s. 388‑75 | ad. No. 91, 2000 |
|  | am. No. 73, 2001 |
| s. 388‑80 | ad. No. 91, 2000 |
| s. 388‑85 | ad. No. 91, 2000 |
| **Division 389** |  |
| Division 389 | ad No 55, 2016 |
| s 389‑1 | ad No 55, 2016 |
|  | rs No 8, 2019; No 79, 2020 |
|  | am No 135, 2024 |
| Heading preceding s 389‑5 | ad No 135, 2024 |
| s 389‑5 | ad No 55, 2016 |
|  | am No 8, 2019; No 4, 2023 |
| s 389‑10 | ad No 55, 2016 |
| s 389‑15 | ad No 55, 2016 |
|  | am No 8, 2019; No 79, 2020 |
| s 389‑20 | ad No 55, 2016 |
|  | am No 23, 2018 |
| s 389‑25 | ad No 55, 2016 |
|  | am No 8, 2019 |
| s 389‑30 | ad No 79, 2020 |
| s 389-35 | ad No 135, 2024 |
| **Division 390** |  |
| Division 390. | ad No 9, 2007 |
| s. 390‑1 | ad No 9, 2007 |
|  | am No 15, 2007; No 56, 2010; No 81, 2016 |
| **Subdivision 390‑A** |  |
| Subdivision 390‑A heading | rs. No. 158, 2012 |
| s 390‑5 | ad No 9, 2007 |
|  | am No 158, 2012; No 82, 2013; No 118, 2013; No 13, 2018; No 8, 2019; No 78, 2019; No 76, 2023 |
| s 390‑7 | ad No 8, 2019 |
| s. 390‑10 | ad. No. 9, 2007 |
|  | am. No. 15, 2007; No 21, 2015 |
| s 390‑12 | ad No 181, 2012 |
| s. 390‑15 | ad. No. 9, 2007 |
|  | am No 181, 2012; No 81, 2016 |
| s 390‑20 | ad No 81, 2016 |
| **Subdivision 390‑B** |  |
| s. 390‑65 | ad. No. 9, 2007 |
|  | am No 82, 2013; No 81, 2016 |
| **Subdivision 390‑C** |  |
| s. 390‑115 | ad. No. 9, 2007 |
| Division 391 | ad. No. 45, 2008 |
|  | rep No 70, 2015 |
| s. 391‑1 | ad. No. 45, 2008 |
|  | rep No 70, 2015 |
| s. 391‑5 | ad. No. 45, 2008 |
|  | am. No. 92, 2008 |
|  | rep No 70, 2015 |
| s. 391‑10 | ad. No. 45, 2008 |
|  | rep No 70, 2015 |
| **Division 392** |  |
| Division 392 | ad. No. 133, 2009 |
| s. 392‑1 | ad. No. 133, 2009 |
| **Subdivision 392‑A** |  |
| s. 392‑5 | ad. No. 133, 2009 |
| s. 392‑10 | ad. No. 133, 2009 |
| **Subdivision 392‑B** |  |
| s. 392‑15 | ad. No. 133, 2009 |
| **Division 393** |  |
| Division 393 | ad No 2, 2015 |
| s 393‑1 | ad No 2, 2015 |
| s 393‑5 | ad No 2, 2015 |
| s 393‑10 | ad No 2, 2015 |
|  | am No 53, 2016 |
| s 393‑15 | ad No 2, 2015 |
| **Division 394** |  |
| Division 394 | ad. No. 79, 2007 |
| s. 394‑1 | ad. No. 79, 2007 |
| s. 394‑5 | ad. No. 79, 2007 |
| s. 394‑10 | ad. No. 79, 2007 |
| **Division 396** |  |
| Division 396 heading | rs No 162, 2015 |
| Division 396 | ad No 67, 2014 |
| s 396‑1A | ad No 162, 2015 |
|  | rs No 23, 2016 |
| **Subdivision 396‑A** |  |
| Subdivision 396‑A heading | ad No 162, 2015 |
| Group heading to s 396‑1 | ad No 162, 2015 | |
| s 396‑1 | ad No 67, 2014 |
|  | am No 162, 2015 | |
| Group heading to s 396‑5 | ad No 162, 2015 | |
| s 396‑5 | ad No 67, 2014 |
|  | am No 23, 2016 |
| s 396‑10 | ad No 67, 2014 |
|  | am No 23, 2016 |
| s 396‑15 | ad No 67, 2014 |
| s 396‑20 | ad No 67, 2014 |
|  | am No 162, 2015 | |
| s 396‑25 | ad No 67, 2014 |
| **Subdivision 396‑B** |  |
| Subdivision 396‑B | ad No 162, 2015 |
| s 396‑50 | ad No 162, 2015 |
| s 396‑55 | ad No 162, 2015 |
|  | am No 54, 2016; No 121, 2018; No 141, 2018; No 34, 2019; No 84, 2022; No 69, 2023 |
| s 396‑60 | ad No 162, 2015 |
|  | am No 54, 2016 |
| s 396‑65 | ad No 162, 2015 |
|  | rs No 8, 2019 |
|  | am No 76, 2023 |
| s 396‑70 | ad No 162, 2015 |
| s 396‑75 | ad No 162, 2015 |
| **Subdivision 396‑C** |  |
| Subdivision 396‑C | ad No 23, 2016 |
| s 396‑100 | ad No 23, 2016 |
| s 396‑105 | ad No 23, 2016 |
| s 396‑110 | ad No 23, 2016 |
| s 396‑115 | ad No 23, 2016 |
|  | am No 141, 2020 |
| s 396‑120 | ad No 23, 2016 |
| s 396‑125 | ad No 23, 2016 |
| s 396‑130 | ad No 23, 2016 |
|  | am No 141, 2020 |
| s 396‑135 | ad No 23, 2016 |
| s 396‑136 | ad No 23, 2016 |
| **Division 398** |  |
| Division 398 | ad. No. 79, 2010 |
| s. 398‑1 | ad. No. 79, 2010 |
| **Subdivision 398‑A** |  |
| s. 398‑5 | ad. No. 79, 2010 |
|  | am. No. 147, 2011 |
| **Part 5‑30** |  |
| Part 5‑30 | ad. No. 179, 1999 |
| **Division 400** |  |
| s. 400‑1 | ad. No. 179, 1999 |
| s. 400‑5 | ad. No. 179, 1999 |
| **Division 405** |  |
| s. 405‑5 | ad. No. 179, 1999 |
| s. 405‑10 | ad. No. 179, 1999 |
| s. 405‑15 | ad. No. 179, 1999 |
| **Division 410** |  |
| s. 410‑5 | ad. No. 179, 1999 |
| s. 410‑10 | ad. No. 179, 1999 |
| s. 410‑15 | ad. No. 179, 1999 |
| **Division 415** |  |
| s. 415‑5 | ad. No. 179, 1999 |
| s. 415‑10 | ad. No. 179, 1999 |
| s. 415‑15 | ad. No. 179, 1999 |
| s. 415‑20 | ad. No. 179, 1999 |
| **Division 417** |  |
| s. 417‑5 | ad. No. 179, 1999 |
| s. 417‑10 | ad. No. 179, 1999 |
| s. 417‑15 | ad. No. 179, 1999 |
| s. 417‑20 | ad. No. 179, 1999 |
| **Division 420** |  |
| s. 420‑5 | ad. No. 179, 1999 |
|  | am. No. 91, 2000; No. 32, 2006 |
| **Division 425** |  |
| s. 425‑20 | ad. No. 179, 1999 |
| s. 425‑25 | ad. No. 179, 1999 |
| s. 425‑30 | ad. No. 179, 1999 |
|  | rep. No. 133, 2003 |
| **Part 5‑35** |  |
| Part 5‑35 | ad. No. 95, 2004 |
| **Division 426** |  |
| s 426‑1 | ad No 95, 2004 |
|  | am No 88, 2009; No 147, 2011; No 12, 2012; No 69, 2020; No 52, 2024 |
| **Subdivision 426‑A** |  |
| s. 426‑5 | ad. No. 95, 2004 |
|  | am. No. 41, 2011; Nos. 12 and 169, 2012; No 124, 2013 |
| s. 426‑10 | ad. No. 95, 2004 |
| **Subdivision 426‑B** |  |
| s. 426‑15 | ad. No. 95, 2004 |
| s. 426‑20 | ad. No. 95, 2004 |
| s. 426‑25 | ad. No. 95, 2004 |
| s. 426‑30 | ad. No. 95, 2004 |
| s. 426‑35 | ad. No. 95, 2004 |
| s. 426‑40 | ad. No. 95, 2004 |
|  | am. Nos. 12 and 169, 2012 |
| s. 426‑45 | ad. No. 95, 2004 |
| s. 426‑50 | ad. No. 95, 2004 |
| s. 426‑55 | ad. No. 95, 2004 |
|  | am No 141, 2011; No 12, 2012; No 169, 2012; No 70, 2015 |
| s. 426‑60 | ad. No. 95, 2004 |
| **Subdivision 426‑C** |  |
| Subdivision 426‑C heading | rs No 69, 2020 |
| s 426‑65 | ad No 95, 2004 |
|  | am No 145, 2010; No 41, 2011; No 12, 2012; No 169, 2012; No 124, 2013; No 69, 2020 |
| Link note to s. 426‑65 | ad. No. 95, 2004 (as rep. by No. 58, 2006) |
| **Subdivision 426‑D** |  |
| Subdivision 426‑D heading | rs No 147, 2011; No 52, 2024 |
| Subdivision 426‑D | ad. No. 88, 2009 |
| s 426‑100 | ad No 88, 2009 |
|  | am No 147, 2011 |
|  | rs No 52, 2024 |
| Group heading to s. 426‑102 | ad. No. 147, 2011 |
| s. 426‑102 | ad. No. 147, 2011 |
|  | am No 88, 2013 |
| s. 426‑103 | ad. No. 147, 2011 |
| s 426‑104 | ad No 147, 2011 |
|  | am No 147, 2011; No 69, 2020 |
| s. 426‑105 | ad. No. 88, 2009 |
| s. 426‑110 | ad. No. 88, 2009 |
|  | am. No. 147, 2011 |
| s 426‑115 | ad No 88, 2009 |
|  | am No 88, 2009; No 69, 2020 |
| Group heading to s 426‑117 | ad No 52, 2024 |
| s 426‑117 | ad No 52, 2024 |
| s 426‑118 | ad No 52, 2024 |
| s 426‑119 | ad No 52, 2024 |
| s 426‑120 | ad No 88, 2009 |
|  | am No 147, 2011; No 76, 2023; No 52, 2024 |
| s 426‑125 | ad No 88, 2009 |
|  | am No 147, 2011; No 52, 2024 |
| s 426‑130 | ad No 88, 2009 |
|  | am No 147, 2011; No 52, 2024 |
| s 426‑135 | ad No 88, 2009 |
|  | am No 147, 2011; No 52, 2024 |
| s. 426‑140 | ad. No. 88, 2009 |
| s. 426‑145 | ad. No. 88, 2009 |
| s 426‑150 | ad No 88, 2009 |
|  | am No 147, 2011; No 52, 2024 |
| s 426‑155 | ad No 88, 2009 |
|  | am No 147, 2011; No 52, 2024 |
| s 426‑160 | ad No 88, 2009 |
|  | am No 147, 2011; No 52, 2024 |
| s 426‑165 | ad No 88, 2009 |
|  | am No 56, 2010; No 147, 2011; No 52, 2024 |
| Group heading to s 426‑170 | ad No 147, 2011 |
|  | rs No 52, 2024 |
| s 426‑170 | ad No 147, 2011 |
|  | rs No 52, 2024 |
| **Subdivision 426‑E** |  |
| Subdivision 426**‑**E | ad No 52, 2024 |
| Group heading to s 426‑175 | ad No 52, 2024 |
| s 426‑175 | ad No 52, 2024 |
| Group heading to s 426‑180 | ad No 52, 2024 |
| s 426‑180 | ad No 52, 2024 |
| s 426‑185 | ad No 52, 2024 |
| s 426‑190 | ad No 52, 2024 |
| Group heading to s 426‑195 | ad No 52, 2024 |
| s 426‑195 | ad No 52, 2024 |
| Group heading to s 426‑200 | ad No 52, 2024 |
| s 426‑200 | ad No 52, 2024 |
| **Part 5‑45** |  |
| Part 5‑45 | ad. No. 179, 1999 |
| **Division 444** |  |
| Division 444 | rs. No. 73, 2006 |
| s. 444‑1 | ad. No. 73, 2006 |
|  | am. No. 14, 2012 |
| **Subdivision 444‑A** |  |
| s 444‑5 | ad No 179, 1999 |
|  | rs No 73, 2006 |
|  | am No 14, 2012; No 96, 2014; No 134, 2024 |
| s. 444‑10 | ad. No. 179, 1999 |
|  | rs. No. 73, 2006 |
|  | am. No. 14, 2012; No. 180, 2012; No 96, 2014 |
| s. 444‑15 | ad. No. 179, 1999 |
|  | rs. No. 73, 2006 |
|  | am. No. 14, 2012 |
|  | rs. No. 180, 2012 |
|  | am No 96, 2014 |
| **Subdivision 444‑B** |  |
| s 444‑30 | ad No 73, 2006 |
|  | am No 14, 2012; No 96, 2014; No 37, 2024; No 134, 2024 |
|  | ed C215 |
| **Subdivision 444‑C** |  |
| s. 444‑50 | ad. No. 73, 2006 |
| **Subdivision 444‑D** |  |
| s. 444‑70 | ad. No. 73, 2006 |
|  | am. No. 118, 2009; No. 14, 2012; No 96, 2014 |
| **Subdivision 444‑E** |  |
| s. 444‑80 | ad. No. 73, 2006 |
|  | am. No. 74, 2010 |
| s. 444‑85 | ad. No. 73, 2006 |
| s. 444‑90 | ad. No. 73, 2006 |
|  | am. No. 74, 2010 |
| **Subdivision 444‑F** |  |
| Subdivision 444‑F | ad No 14, 2012 |
|  | rep No 96, 2014 |
|  | ad No 37, 2024 |
| s 444‑120 | ad No 14, 2012 |
|  | rep No 96, 2014 |
|  | ad No 37, 2024 |
|  | am No 134, 2024 |
| **Division 446** |  |
| Division 446 | ad No 101, 2006 |
| s 446‑1 | ad No 101, 2006 |
| s 446‑5 | ad No 101, 2006 |
|  | am No 101, 2006; No 133, 2009; No 12, 2012; No 64, 2020 |
| **Part 5‑100** |  |
| Part 5‑100 | ad No 90, 2010 |
| **Division 850** |  |
| **Subdivision 850‑A** |  |
| s 850‑100 | ad No 90, 2010 |
|  | am No 46, 2011; No 12, 2012; No 25, 2018 |
| **Division 990** |  |
| Division 990 | ad No 81, 2016 |
| **Subdivision 990‑A** |  |
| s 990‑5 | ad No 81, 2016 |

Endnote 5—Editorial changes

In preparing this compilation for registration, the following kinds of editorial change(s) were made under the *Legislation Act 2003*.

**Subsection 444-30(5) of Schedule 1 (second occurring)**

**Kind of editorial change**

Numbering or renumbering of provisions

**Details of editorial change**

Schedule 1 item 62 of the *Treasury Laws Amendment (Multinational—Global and Domestic Minimum Tax) (Consequential) Act 2024* instructs to add subsection 444-30(5) at the end of section 444-30 in Schedule 1.

However, a subsection 444-30(5) already appears in section 444-30 of Schedule 1.

This compilation was editorially changed by renumbering the newly inserted, second occurring subsection 444-30(5) of Schedule 1 as subsection 444-30(6) of Schedule 1.