



Income Tax Assessment Act 1997

No. 38, 1997

Compilation No. 152

Compilation date: 5 March 2016
Includes amendments up to: Act No. 11, 2016
Registered: 18 March 2016

This compilation is in 11 volumes

Volume 1: sections 1-1 to 36-55
Volume 2: sections 40-1 to 55-10
Volume 3: sections 58-1 to 122-205
Volume 4: sections 124-1 to 152-430
Volume 5: sections 164-1 to 220-800
Volume 6: sections 230-1 to 312-15
Volume 7: sections 315-1 to 420-70
Volume 8: sections 615-1 to 727-910
Volume 9: sections 768-1 to 995-1
Volume 10: Endnotes 1 to 3
Volume 11: Endnote 4

Each volume has its own contents

This compilation includes commenced amendments made by Act No. 126, 2015. Amendments made by Act No. 11, 2016 have not commenced but are noted in the endnotes.

Prepared by the Office of Parliamentary Counsel, Canberra

About this compilation

This compilation

This is a compilation of the *Income Tax Assessment Act 1997* that shows the text of the law as amended and in force on 5 March 2016 (the **compilation date**).

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

Uncommenced amendments

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

Application, saving and transitional provisions for provisions and amendments

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

Editorial changes

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

Modifications

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

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

Contents

Endnotes	1
Endnote 4—Amendment history	1

Income Tax Assessment Act 1997

i

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Chapter 1	
Part 1-1	
Division 1	
s 1-3	am No 161, 2005
s 1-4	ad No 2, 2015
s 1-7	ad No 97, 2008 am No 145, 2010
Part 1-2	
Division 2	
Subdivision 2-B	
s 2-5	am. No. 58, 2006
Subdivision 2-C	
s 2-15	am No 44, 2000; No 2, 2015
Subdivision 2-D	
s. 2-30	am. No. 121, 1997; No. 54, 1999 rs. No. 41, 2005
Division 3	
s. 3-1	am. No. 179, 1999; No. 150, 2003 rep. No. 41, 2011
s. 3-5	am. No. 179, 1999; No. 44, 2000; No. 101, 2006; No. 79, 2010; No. 41, 2011
s. 3-10	am. No. 97, 2008
Part 1-3	
Division 4	
s. 4-5	am. No. 117, 1999; No. 55, 2001

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 4-10	am. Nos. 46, 91 and 128, 1998; Nos. 58 and 79, 2000; No. 136, 2002; No. 142, 2003; No. 58, 2006; No. 78, 2007; No. 97, 2008; No. 16, 2011 (<u>Sch 2 items 1, 2</u>); No. 136, 2012; No. 48, 2014
s. 4-15	am. No. 78, 2001; No. 68, 2002; No. 83, 2004; Nos. 41 and 147, 2005; Nos. 80 and 143, 2007; No. 45, 2008; No. 88, 2013; No. 70, 2015
Link note to s. 4-15	ad. No. 46, 1998 rep. No. 41, 2005
s. 4-25	ad. No. 46, 1998 rs. No. 93, 2011
Division 5	
Division 5	ad. No. 79, 2010
s. 5-1	ad. No. 79, 2010
Subdivision 5-A	
s. 5-5	ad. No. 79, 2010
s. 5-10	ad. No. 79, 2010
s. 5-15	ad. No. 79, 2010
Division 6	
s. 6-1	am. No. 16, 1998; No. 176, 1999 rs. No. 66, 2003
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 6-5	am. No. 78, 2001; No. 41, 2005
s. 6-10	am. No. 41, 2005; No. 58, 2006
s. 6-15	am. No. 66, 2003
s. 6-20	am. No. 94, 1999; No. 66, 2003; No. 12, 2012
s. 6-23	ad. No. 66, 2003
Division 8	
s. 8-1	am. No. 16, 1998; No. 176, 1999; No. 90, 2000; No. 78, 2001; No. 66, 2003; No. 41, 2005

Endnote 4—Amendment history

Provision affected	How affected
Part 1-4	
Division 9	
s. 9-1A	ad. No. 57, 2002
s. 9-1	am. No. 16, 1998; No. 169, 1999; Nos. 9 and 143, 2007; Nos. 45 and 97, 2008; No 70, 2015
s. 9-5	am. No. 16, 1998; No. 169, 1999; No. 136, 2002; Nos. 9, 15, 78 and 143, 2007; No. 93, 2011
Division 10	
s. 10-1	ad. No. 57, 2002
s. 10-5	am. Nos. 121 and 174, 1997; Nos. 16, 46, 47 and 85, 1998; Nos. 39, 54, 169 and 176, 1999; Nos. 79, 86 and 89, 2000; Nos. 72, 77, 169 and 170, 2001; Nos. 26, 97, 119 and 136, 2002; Nos. 12, 65, 66 and 133, 2003; Nos. 20 and 101, 2004; No. 23, 2005; Nos. 55 and 101, 2006; Nos. 15, 79, 143 and 164, 2007; No. 92, 2008; Nos. 15, 126 and 133, 2009; Nos. 56, 79 and 114, 2010; Nos. 93 and 132, 2011; Nos. 14, 75 and 115, 2012; No 82, 84, 88, 101 and 118, 2013; No 96 and 109, 2014; No 21, 2015; No 70, 2015
Division 11	
Division 11 heading	rs. No. 66, 2003
Table of Subdivs. to Div. 11	ad. No. 66, 2003
Subdivision 11-A	
Subdivision 11-A heading	ad. No. 66, 2003
Table of sections to Subdiv. 11-A	ad. No. 66, 2003
s. 11-1A	ad. No. 57, 2002 rs. No. 66, 2003
s. 11-1	am. No. 16, 1998; No. 12, 2012
s. 11-5	am. No. 121, 1997; No. 16, 1998; No. 169, 2001; No. 101, 2004; No. 63, 2005; No. 9, 2007; No. 75, 2010 (<u>Sch 5 item 10</u>); No. 41, 2011; No. 169, 2012; No 96, 2013; No 70, 2015
s. 11-10	am. Nos. 121 and 134, 1997; No. 23, 1998; No. 58, 2000; No. 136, 2002; Nos. 66 and 111, 2003; No. 20, 2004; Nos. 15, 143 and 164, 2007; Nos. 32 and 38, 2008; No. 15, 2009; No. 136, 2010 rep. No. 12, 2012

Income Tax Assessment Act 1997

3

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s 11-15	am No 121, 1997; No 179, 1997; No 196, 1997; No 45, 1998; No 102, 1998; No 128, 1998 (as am by No 57, 2002); No 13, 1999; No 54, 1999; No 60, 1999; No 83, 1999; No 93, 1999 (as am by No 57, 2002); No 165, 1999; No 76, 2000; No 89, 2000; No 144, 2000; No 77, 2001; No 57, 2002; No 136, 2002; No 139, 2002; No 65, 2003; No 66, 2003; No 59, 2004; No 60, 2004; No 101, 2004; No 23, 2005; No 55, 2005; No 66, 2005; No 41, 2006; No 58, 2006; No 101, 2006; No 136, 2006; No 15, 2007; No 66, 2007; No 78, 2007; No 82, 2007; No 113, 2007; No 114, 2007; No 143, 2007; No 182, 2007; No 183, 2007; No 184, 2007; No 19, 2008; No 38, 2008; No 97, 2008; No 131, 2008; No 4, 2009; No 14, 2009; No 25, 2009; No 35, 2009; No 50, 2009; No 52, 2009; No 80, 2009; No 118, 2009; No 126, 2009; No 19, 2010; No 56, 2010; No 75, 2010; No 93, 2010; No 31, 2011; No 41, 2011; No 50, 2011; No 129, 2011; No 141, 2011 (as am by No 12, 2012); No 12, 2012; No 49, 2012; No 50, 2012, No 57, 2012; No 58, 2012; No 71, 2012; No 5, 2013; No 44, 2013; No 70, 2013; No 85, 2013 (<u>Sch 2 item 7</u>); No 88, 2013; No 105, 2013; No 124, 2013; No 13, 2014; No 35, 2014; <u>No 96, 2014</u> ; No 109, 2014; No 110, 2014; No 2, 2015; <u>No 53, 2015</u> ; <u>No 128, 2015</u>
Subdivision 11-B	
Subdivision 11-B	ad. No. 66, 2003
s. 11-50	ad. No. 66, 2003
s 11-55	ad No 66, 2003 am No 41, 2005; No 147, 2005; No 13, 2006; No 32, 2006; No 101, 2006; No 15, 2007; No 164, 2007; No 32, 2008; No 38, 2008; No 45, 2008; No 91, 2008; No 92, 2008; No 97, 2008; No 130, 2008; No 6, 2009; No 15, 2009; No 42, 2009 (as am by No 31, 2011); No 88, 2009; No 56, 2010; No 75, 2010; No 79, 2010; No 114, 2010; No 136, 2010; No 145, 2010; No 31, 2011; No 58, 2012; No 181, 2012; No 82, 2013; No 84, 2013; No 88, 2013; No 118, 2013; <u>No 32, 2014</u> ; No 110, 2014; No 2, 2015; No 21, 2015; No 70, 2015; No 130, 2015
Division 12	
s. 12-1	ad. No. 57, 2002

Endnote 4—Amendment history

Provision affected	How affected
s. 12-5	am. Nos. 121, 134, 147, 174 and 191, 1997; Nos. 16, 23, 46, 85 and 108, 1998; Nos. 16, 39, 54, 83, 164, 169, 176, 177 and 179, 1999; Nos. 58, 79, 86, 89 and 90, 2000; Nos. 72, 77, 89, 162, 163, 167 and 169, 2001; Nos. 57, 97, 119 and 136, 2002; Nos. 67, 133 and 150, 2003; Nos. 83, 95, 101 and 129, 2004; Nos. 21, 23, 41, 64, 78, 147 and 162, 2005; Nos. 32, 55 and 101, 2006; Nos. 4, 15, 78, 79, 143 and 164, 2007; No. 38, 2008; Nos. 15, 31 and 133, 2009; Nos. 16, 56, 79 and 114, 2010; Nos. 62, 93 and 132, 2011; Nos. 14, 58, 71 and 99, 2012; No 44, 84, 88, 101, 118 and 124, 2013; No 82, 83, 96 and 110, 2014; No 67, 2015; No 154, 2015; No 162, 2015; No 169, 2015
Division 13	
s. 13-1A	ad. No. 57, 2002
s. 13-1	am. Nos. 56, 121 and 179, 1997; Nos. 16, 46, 47, 91, 102 and 128, 1998; Nos. 60 and 83, 1999; No. 144, 2000; Nos. 77 and 170, 2001; Nos. 32 and 57, 2002; Nos. 67 and 107, 2003; Nos. 23, 41, 77 and 160, 2005; Nos. 58, 80 and 101, 2006; Nos. 15, 32, 79, 80 and 143, 2007; Nos. 38, 97, 130 and 141, 2008; No. 42, 2009; Nos. 41, 62, 93 and 159, 2011; Nos. 12, 23, 50, 57 and 75, 2012; No 84, 85, 88 and 118, 2013; No 11, 2014 (<u>Sch 3 items 7, 8</u>); No 13, 2014; No 96, 2014; No 20, 2015; No 21, 2015 (<u>Sch 6 item 51</u>); No 70, 2015; No 114, 2015
Link note to s. 13-1	rep. No. 41, 2005
Chapter 2	
Link note to Chapt. 2	rep. No. 121, 1997
Part 2-1	
Part 2-1	ad. No. 121, 1997
Link note to Part 2-1	rep. No. 41, 2005
Division 15	
s. 15-1	ad. No. 121, 1997
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 15-2	ad. No. 101, 2006 am. No. 15, 2007; No. 133, 2009
s. 15-3	ad. No. 121, 1997

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 15-5	ad. No. 121, 1997
s. 15-10	ad. No. 121, 1997
s. 15-15	ad. No. 121, 1997
s. 15-20	ad. No. 121, 1997
	am. No. 23, 2005; No. 126, 2009
s. 15-22	ad. No. 23, 2005
	am. No. 126, 2009
s. 15-23	ad. No. 126, 2009
s. 15-25	ad. No. 121, 1997
s. 15-30	ad. No. 121, 1997
s. 15-35	ad. No. 121, 1997
Link note to s. 15-35	am. No. 176, 1999
	rep. No. 41, 2005
s. 15-40	ad. No. 77, 2001
	am. No. 84, 2013; No 96, 2014
s. 15-45	ad. No. 26, 2002
s. 15-46	ad. No. 79, 2007
s. 15-50	ad. No. 119, 2002
s. 15-55	ad. No. 12, 2003
	am. No. 143, 2007
s. 15-60	ad. No. 12, 2003
	am. No. 66, 2003; No. 143, 2007
s. 15-65	ad. No. 20, 2004
	rep No 109, 2014
s. 15-70	ad. No. 101, 2006
s. 15-75	ad. No. 101, 2006
s. 15-80	ad. No. 92, 2008
	rep No 70, 2015
s. 15-85	ad. No. 14, 2012
	rep No 96, 2014

Endnote 4—Amendment history

Provision affected	How affected
Division 17	
Division 17	ad. No. 176, 1999
s. 17-1	ad. No. 176, 1999
Link note to Guide	rep. No. 41, 2005
s. 17-5	ad. No. 176, 1999
	am. No. 66, 2003
s. 17-10	ad. No. 176, 1999
	am. No. 95, 2004
s. 17-15	ad. No. 176, 1999
s. 17-20	ad. No. 176, 1999
Link note to s. 17-20	rep. No. 41, 2005
s. 17-25	ad. No. 177, 1999
	rep. No. 101, 2006
s. 17-30	ad. No. 177, 1999
	am. No. 156, 2000; No. 97, 2002
	rs. No. 101, 2006
s. 17-35	ad. No. 77, 2001
Division 20	
s. 20-1	ad. No. 121, 1997
s. 20-5	ad. No. 121, 1997
	am. No. 46, 1998; Nos. 72, 77 and 170, 2001; Nos. 15 and 143, 2007; No. 93, 2011
Subdivision 20-A	
s. 20-10	ad. No. 121, 1997
	rs. No. 16, 1998
s. 20-15	ad. No. 121, 1997
	am. No. 16, 1998
Link note to Guide	ad. No. 16, 1998
	rep. No. 41, 2005
s. 20-20	ad. No. 121, 1997
	am. No. 54, 1999

Income Tax Assessment Act 1997

7

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 20-25	ad. No. 121, 1997 am. Nos. 11 and 178, 1999; No. 75, 2005
s. 20-30	ad. No. 121, 1997 am. Nos. 46 and 47, 1998; Nos. 39, 54, 164 and 177, 1999; Nos. 77 and 170, 2001; No. 119, 2002; No. 133, 2003; No. 95, 2004; No. 101, 2006; Nos. 38 and 97, 2008; Nos. 93 and 132, 2011
s. 20-35	ad. No. 121, 1997
s. 20-40	ad. No. 121, 1997 am. No. 77, 2001
s. 20-45	ad. No. 121, 1997 am. No. 16, 1998; No. 77, 2001
s. 20-50	ad. No. 121, 1997
s. 20-55	ad. No. 121, 1997 am. No. 77, 2001; No. 101, 2006; No. 14, 2009
s. 20-60	ad. No. 16, 1998
s. 20-65	ad. No. 16, 1998
Subdivision 20-B	
s. 20-100	ad. No. 121, 1997 am. No. 77, 2001
s. 20-105	ad. No. 121, 1997
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 20-110	ad. No. 121, 1997
s. 20-115	ad. No. 121, 1997 am. No. 176, 1999
s. 20-120	ad. No. 121, 1997 am. No. 77, 2001
s. 20-125	ad. No. 121, 1997
s. 20-130	ad. No. 121, 1997
s. 20-135	ad. No. 121, 1997 am. No. 176, 1999

Endnote 4—Amendment history

Provision affected	How affected
s. 20-140	ad. No. 121, 1997
s. 20-145	ad. No. 121, 1997
s. 20-150	ad. No. 121, 1997 am. No. 77, 2001
s. 20-155	ad. No. 121, 1997 am. No. 174, 1997
s. 20-157	ad. No. 78, 2001 am. No. 80, 2007
s. 20-160	ad. No. 121, 1997
Link note to s. 20-160	rs. Nos. 65 and 66, 2003 rep. No. 41, 2005
Division 22	ad. No. 65, 2003 rep. No. 66, 2003
s. 22-1	ad. No. 65, 2003 rep. No. 66, 2003
s. 22-5	ad. No. 65, 2003 rep. No. 66, 2003
Part 2-5	
Link note to Part 2-5	am. No. 121, 1997 rep. No. 65, 2003
Division 25	
Division 25	ad. No. 121, 1997
s. 25-1	ad. No. 121, 1997
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 25-5	ad. No. 121, 1997 am. No. 16, 1998; Nos. 11, 178 and 179, 1999; No. 58, 2000; Nos. 73, 77 and 167, 2001; No. 75, 2005; No. 101, 2006; No. 14, 2009; No. 41, 2011
s. 25-7	ad. No. 83, 1999 am. No. 33, 2004; No. 14, 2009; No. 88, 2009

Income Tax Assessment Act 1997

9

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 56, 2010
s. 25-10	ad. No. 121, 1997 am. No. 16, 1998; No. 77, 2001
s. 25-15	ad. No. 121, 1997
s. 25-20	ad. No. 121, 1997
s. 25-25	ad. No. 121, 1997 am. No. 16, 1998; No. 57, 2002; No. 79, 2010
s. 25-30	ad. No. 121, 1997 am. No. 16, 1998; No. 57, 2002
s. 25-35	ad. No. 121, 1997 am. No. 174, 1997; Nos. 16, 17 and 46, 1998; No. 101, 2003; Nos. 41, 147 and 162, 2005; No. 15, 2009; No. 79, 2010; No. 41, 2011
s. 25-40	ad. No. 121, 1997
s. 25-45	ad. No. 121, 1997 am. No. 16, 1998
s. 25-47	ad. No. 38, 2008
s. 25-50	ad. No. 121, 1997
s. 25-55	ad. No. 121, 1997
s. 25-60	ad. No. 121, 1997 am. No. 16, 1998; No. 47, 1998
Link note to s. 25-60	rep. No. 41, 2005
s. 25-65	ad. No. 101, 2006
s. 25-70	ad. No. 121, 1997 am. No. 101, 2006
s. 25-75	ad. No. 121, 1997 am. No. 16, 1998; No. 13, 2006
s. 25-80	ad. No. 177, 1999 am. No. 91, 2000 rep. No. 101, 2006
s. 25-85	ad. No. 163, 2001

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 15, 2009; No 10, 2016
s. 25-90	ad. No. 162, 2001
	am. No. 66, 2003; No. 15, 2009; No 110, 2014
s. 25-95	ad. No. 119, 2002
s. 25-100	ad. No. 95, 2004
s. 25-105	ad. No. 83, 2004
s. 25-110	ad. No. 32, 2006
	am No 70, 2015
Division 26	
Division 26 heading	rs. No. 121, 1997
Link note to Div. 26	rep. No. 121, 1997
s. 26-1	ad. No. 121, 1997
Link note to Guide	ad. No. 16, 1998
	rep. No. 41, 2005
s. 26-5	ad. No. 121, 1997
	am. No. 73, 2001; No. 58, 2006
s. 26-10	ad. No. 121, 1997
Link note to s. 26-10	rep. No. 57, 2002
s. 26-15	ad. No. 134, 1997
s. 26-17	ad. No. 23, 1998
s. 26-18	ad. No. 132, 2011
	rep No 83, 2014
s. 26-19	ad. No. 71, 2012
s. 26-20	ad. No. 121, 1997
	am. No. 45, 1998; No. 150, 2003; No. 56, 2010; No 82, 2014; No 154, 2015; No 169, 2015
Link note to s. 26-20	rep. No. 41, 2005
s. 26-22	ad. No. 16, 2010
s. 26-25	ad. No. 178, 1999
	am. No. 44, 2000
s. 26-25A	ad. No. 58, 2012

Income Tax Assessment Act 1997

11

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 26-26	ad. No. 163, 2001
s. 26-30	ad. No. 121, 1997 am. No. 179, 1999; No. 168, 2001
s. 26-35	ad. No. 121, 1997 am. No. 75, 2010
s. 26-40	ad. No. 121, 1997
s. 26-45	ad. No. 121, 1997
s. 26-47	ad. No. 78, 2007 am. No. 88, 2013; No. 70, 2015
s. 26-50	ad. No. 121, 1997 am. No. 78, 2007; No. 14, 2009
s. 26-52	ad. No. 58, 2000 am. No. 147, 2007
s. 26-53	ad. No. 58, 2000 am. No. 173, 2000
s. 26-54	ad. No. 147, 2005
s. 26-55	am. No. 121, 1997; No. 85, 1998; No. 169, 1999; No. 167, 2001; No. 101, 2006; No. 15, 2007; No. 79, 2010
Link note to s. 26-55	rep. No. 41, 2005
s. 26-60	ad. No. 191, 1997
s. 26-65	ad. No. 191, 1997
s. 26-68	ad. No. 136, 2002 am. No. 78, 2007
s. 26-70	ad. No. 165, 1999
s. 26-74	ad. No. 118, 2013
s. 26-75	ad. No. 89, 2001 rs. No. 15, 2007; No. 118, 2013
s. 26-80	ad. No. 51, 2002 am. Nos. 92 and 93, 2004; No. 147, 2005; SLI 2006 No. 50; No. 58, 2006 rs. No. 15, 2007

Endnote 4—Amendment history

Provision affected	How affected
s. 26-85	ad. No. 147, 2005 rs. No. 15, 2007
s. 26-90	ad. No. 101, 2006
s. 26-95	ad. No. 101, 2006
s. 26-100	ad. No. 44, 2013
renum s 26-97	No 110, 2014
s. 26-100	ad. No. 82, 2013
renum s 26-98	No 110, 2014
s. 26-100	ad. No. 88, 2013
Division 27	
Division 27	ad. No. 176, 1999
Table of Subdivs. to Div. 27	ad. No. 77, 2001
s. 27-1	ad. No. 176, 1999
Subdivision 27-A	
Subdivision 27-A heading.....	ad. No. 77, 2001
Link note to Guide	rep. No. 41, 2005
s. 27-5	ad. No. 176, 1999
s. 27-10	ad. No. 176, 1999 am. No. 95, 2004; No. 41, 2005; No. 97, 2008
s. 27-15	ad. No. 176, 1999 am. No. 73, 2006; No. 39, 2012
s. 27-20	ad. No. 176, 1999
s. 27-25	ad. No. 176, 1999
Link note to s. 27-25	rep. No. 41, 2005
s. 27-30	ad. No. 177, 1999 rep. No. 101, 2006
s. 27-35	ad. No. 77, 2001
Subdivision 27-B	
Subdivision 27-B heading.....	rs. No. 41, 2005
Subdivision 27-B	ad. No. 77, 2001
s. 27-80	ad. No. 77, 2001

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 119, 2002
s. 27-85	ad. No. 77, 2001
	am. No. 119, 2002
s. 27-87	ad. No. 77, 2001
	am. No. 119, 2002
s. 27-90	ad. No. 77, 2001
	am. No. 119, 2002
s. 27-92	ad. No. 77, 2001
s. 27-95	ad. No. 77, 2001
s. 27-100	ad. No. 77, 2001
	am. No. 80, 2007
s. 27-105	ad. No. 77, 2001
	am. No. 119, 2002
s. 27-110	ad. No. 77, 2001
Division 28	
s 28-5	rs No 162, 2015
Subdivision 28-A	
s. 28-12	am. No. 174, 1997; No. 72, 2001 (as am. by No. 57, 2002); No. 79, 2010; No 162, 2015
s. 28-13	am. No. 77, 2001
Subdivision 28-B	
s. 28-15	am. No. 16, 1998
	rs No 162, 2015
s 28-20	am No 162, 2015
Subdivision 28-C	
s. 28-25	am. No. 95, 2004; No 162, 2015
s. 28-30	rs. No. 121, 1997; No. 77, 2001
Subdivision 28-D	rep No 162, 2015
s. 28-45	am. Nos. 121 and 174, 1997; No. 46, 1998; No. 176, 1999; No. 72, 2001; No. 77, 2001 (as am. by No. 57, 2002); No. 79, 2010 rep No 162, 2015

Endnote 4—Amendment history

Provision affected	How affected
s. 28-50	am. No. 95, 2004 rep No 162, 2015
s. 28-55	rs. No. 121, 1997; No. 77, 2001 rep No 162, 2015
s. 28-60	rep No 162, 2015
Subdivision 28-E	rep No 162, 2015
s. 28-70	rep No 162, 2015
s. 28-75	am. No. 95, 2004 rep No 162, 2015
s. 28-80	rep No 162, 2015
Subdivision 28-F	
s. 28-90	am. No. 174, 1997; No. 72, 2001; No. 95, 2004; No. 79, 2010
Subdivision 28-G	
s. 28-110	am. No. 16, 1998
Subdivision 28-J	
Subdivision 28-J heading	rs No 162, 2015
s. 28-160	am No 162, 2015
s. 28-165	am No 162, 2015
s. 28-170	am. No. 179, 1999; No. 12, 2012; No 162, 2015
s. 28-175	am. No. 12, 2012; No 162, 2015
s. 28-180	am. No. 179, 1999; No 162, 2015
s. 28-185	rs. No. 178, 1999 am. No. 168, 2001; No. 15, 2007; No. 56, 2010
Link note to s. 28-185	am. No. 121, 1997 rep. No. 41, 2005
Division 30	
Division 30	ad. No. 121, 1997
s. 30-1	ad. No. 121, 1997
s. 30-5	ad. No. 121, 1997 am. No. 179, 1999; No. 58, 2000; No. 167, 2001; No. 67, 2003; No. 101, 2004; No. 65, 2006; No. 12, 2012

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 30-10	ad. No. 121, 1997
Subdivision 30-A	
s. 30-15	ad. No. 121, 1997 am. No. 176, 1999 (as am. by No. 57, 2002); No. 179, 1999; No. 58, 2000; No. 86, 2003; No. 95, 2004; Nos. 58 and 65, 2006; No. 78, 2007; No. 97, 2008; Nos. 14 and 88, 2009; No. 147, 2011; No. 12, 2012
s. 30-17	ad. No. 179, 1999 am. No. 88, 2009
Subdivision 30-B	
s. 30-20	ad. No. 121, 1997 am. No. 94, 1999; Nos. 167 and 168, 2001; No. 57, 2002; No. 83, 2004; No. 42, 2009; Nos. 41 and 129, 2011; No. 169, 2012
s. 30-25	ad. No. 121, 1997 am. No. 94, 1999; No. 173, 2000; No. 168, 2001; No. 57, 2002; Nos. 101 and 150, 2003; Nos. 95 and 101, 2004; No. 23, 2005; Nos. 13, 80 and 101, 2006; Nos. 4 and 161, 2007; Nos. 38 and 155, 2008; Nos. 42, 47 and 88, 2009; Nos. 19, 56, 75 and 136, 2010; No. 41, 2011; No. 169, 2012; No. 84, 85, 119 and 124, 2013; No. 11 and 110, 2014; No. 20, 2015
s. 30-30	ad. No. 121, 1997 am. No. 88, 2009
s. 30-35	ad. No. 121, 1997 am. No. 169, 2012
s. 30-37	ad. No. 80, 2006 am. No. 12, 2012
s. 30-40	ad. No. 121, 1997 am. No. 93, 1999; No. 168, 2001; Nos. 78 and 160, 2005; No. 4, 2007; No. 42, 2009; No. 19, 2010; No. 41, 2011; No. 169, 2012
s. 30-45	ad. No. 121, 1997

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 94, 1999; Nos. 66 and 173, 2000; No. 168, 2001; No. 57, 2002; Nos. 67 and 101, 2003; Nos. 95 and 101, 2004; Nos. 23, 78 and 160, 2005; Nos. 80 and 101, 2006; No. 164, 2007; No. 38, 2008; Nos. 14 and 42, 2009; No 118, 2009 (<u>Sch 6 item 7</u>); No. 41, 2011; No. 169, 2012; No 85, 96, 120 and 124, 2013; No 110, 2014
s. 30-45A	ad. No. 14, 2009
s. 30-46	ad. No. 80, 2006
	am. No. 14, 2009
s. 30-50	ad. No. 121, 1997
	am. No. 147, 1997; No. 47, 1998; No. 94, 1999; Nos. 66, 114 and 173, 2000; No. 168, 2001; No. 57, 2002; No. 101, 2003; No. 95, 2004; No. 23, 2005; Nos. 13, 80 and 101, 2006; Nos. 4, 78 and 164, 2007; No. 38, 2008; No. 41, 2011; No. 169, 2012; No. 85, 2013 (<u>Sch 4 items 12, 14</u>); No 110, 2014; No 70, 2015
s. 30-55	ad. No. 121, 1997
	am. No. 147, 1997; No. 94, 1999; No. 168, 2001; No. 57, 2002; No. 143, 2007
s. 30-60	ad. No. 121, 1997
	am. No. 143, 2007
	rs No 124, 2013
s. 30-65	ad. No. 121, 1997
	am. No. 168, 2001; No. 23, 2005; No. 78, 2007; Nos. 41 and 129, 2011
s. 30-70	ad. No. 121, 1997
	am. No. 94, 1999; No. 101, 2003; No. 101, 2004; No. 160, 2005; Nos. 46, 58 and 101, 2006; No. 4, 2007; No. 38, 2008; Nos. 12 and 169, 2012; No 110, 2014
s. 30-75	ad. No. 121, 1997
	am. No. 94, 1999
	rs. No. 46, 2006
	am. No. 88, 2009; No. 169, 2012
s. 30-80	ad. No. 121, 1997

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 94, 1999; No. 173, 2000; No. 168, 2001; No. 57, 2002; No. 101, 2003; Nos. 23 and 78, 2005; Nos. 13, 80 and 101, 2006; Nos. 55 and 78, 2007; No. 38, 2008; Nos. 47 and 88, 2009; Nos. 75 and 136, 2010; No 41, 2011; No 129, 2011; Nos. 12, 169 and 184, 2012; No 84, 120 and 124, 2013; No 11, 2014 (<u>Sch 4 item 8</u>); No 110, 2014; No 20, 2015; No 177, 2015
s. 30-85	ad. No. 121, 1997
	am. No. 80, 2006; No. 88, 2009; No 110, 2014
s. 30-86	ad. No. 80, 2006
	am. No. 88, 2009; No. 8, 2010
s. 30-90	ad. No. 121, 1997
	am. No. 41, 1998; No. 168, 2001; No. 38, 2008; No. 41, 2011
s. 30-95	ad. No. 121, 1997
	am. No. 168, 2001; No. 160, 2005; No. 101, 2006
s. 30-100	ad. No. 121, 1997
	am. No. 147, 1997; No. 94, 1999; No. 168, 2001; No. 101, 2006; No. 4, 2007; No. 169, 2012; No 11, 2014
s. 30-102	ad. No. 23, 2005
	am. No. 101, 2006
	rs. No. 136, 2010
	am. No. 169, 2012
s. 30-105	ad. No. 94, 1999
	am. Nos. 114 and 173, 2000; No. 57, 2002; No. 101, 2003; No. 95, 2004; Nos. 23, 78 and 160, 2005; Nos. 58 and 101, 2006; Nos. 4, 55, 78 and 143, 2007; No. 38, 2008; Nos. 42 and 47, 2009; No. 136, 2010; No. 41, 2011; No 85 and 124, 2013; No 11, 2014; No 20, 2015; No 177, 2015
Subdivision 30-BA	
Subdivision 30-BA	ad. No. 179, 1999
s. 30-115	ad. No. 179, 1999
	am. No. 12, 2012
Link note to Guide	rep. No. 41, 2005
s. 30-120	ad. No. 179, 1999

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 95, 2004
s. 30-125	ad. No. 179, 1999
	am. No. 107, 2003; No. 95, 2004; No. 58, 2006; No. 55, 2007; No. 88, 2009; No. 147, 2011; No. 169, 2012
s. 30-130	ad. No. 179, 1999
	rep. No. 95, 2004
	ad. No. 58, 2006
	am. No. 55, 2007
s. 30-135	ad. No. 179, 1999
	rep. No. 95, 2004
s. 30-140	ad. No. 179, 1999
	rep. No. 95, 2004
s. 30-145	ad. No. 179, 1999
	rep. No. 95, 2004
s. 30-150	ad. No. 179, 1999
	rep. No. 95, 2004
s. 30-155	ad. No. 179, 1999
	rep. No. 95, 2004
s. 30-160	ad. No. 179, 1999
	rep. No. 95, 2004
s. 30-165	ad. No. 179, 1999
	rep. No. 95, 2004
s. 30-170	ad. No. 179, 1999
	rep. No. 95, 2004
s. 30-175	ad. No. 179, 1999
	rep. No. 95, 2004
s. 30-180	ad. No. 179, 1999
	am. No. 95, 2004
Subdivision 30-C	
s. 30-200	ad. No. 121, 1997
	am. No. 176, 1999

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 30-205	ad. No. 121, 1997 am. No. 176, 1999; No. 58, 2000
s. 30-210	ad. No. 121, 1997 am. No. 176, 1999; No. 88, 2009
s. 30-212	ad. No. 58, 2000 am. No. 95, 2004
s. 30-215	ad. No. 121, 1997 am. No. 176, 1999; No. 58, 2006
s. 30-220	ad. No. 121, 1997 am. No. 176, 1999
s. 30-225	ad. No. 121, 1997
Subdivision 30-CA	
Subdivision 30-CA	ad. No. 179, 1999
s. 30-226	ad. No. 179, 1999
Link note to Guide	rep. No. 41, 2005
s. 30-227	ad. No. 179, 1999 am. No. 88, 2009
s. 30-228	ad. No. 179, 1999 am. No. 95, 2004
s. 30-229	ad. No. 179, 1999 am. No. 88, 2009; No. 145, 2010
Subdivision 30-D	rep. No. 12, 2012
s. 30-230	ad. No. 121, 1997 am. No. 179, 1999; No. 97, 2008; No. 88, 2009 rep. No. 12, 2012
s. 30-235	ad. No. 121, 1997 am. No. 88, 2009 rep. No. 12, 2012
s. 30-240	ad. No. 121, 1997 am. No. 88, 2009 rep. No. 12, 2012

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 30-DA	
Subdivision 30-DA	ad. No. 65, 2006
s. 30-241	ad. No. 65, 2006
s. 30-242	ad. No. 65, 2006
	am. No. 16, 2010; No 70, 2015
s. 30-243	ad. No. 65, 2006
s. 30-244	ad. No. 65, 2006
s. 30-245	ad. No. 65, 2006
Subdivision 30-DB	
Subdivision 30-DB	ad. No. 58, 2000
	rs. No. 101, 2004
s. 30-246	ad. No. 58, 2000
	rs. No. 101, 2004
Link note to Guide	rep. No. 41, 2005
s. 30-247	ad. No. 58, 2000
	rs. No. 101, 2004
s. 30-248	ad. No. 58, 2000
	rs. No. 101, 2004
Subdivision 30-DC	ad. No. 58, 2000
	rep. No. 101, 2004
s. 30-249	ad. No. 58, 2000
	rs. No. 101, 2004
s. 30-249A	ad. No. 58, 2000
	rs. No. 101, 2004
s. 30-249B.....	ad. No. 58, 2000
	rs. No. 101, 2004
Subdivision 30-DD	ad. No. 58, 2000
	rep. No. 101, 2004
s. 30-249C.....	ad. No. 58, 2000
	rs. No. 101, 2004
s. 30-249D	ad. No. 58, 2000

Income Tax Assessment Act 1997

21

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 101, 2004
s. 30-249E.....	ad. No. 58, 2000
	rep. No. 101, 2004
Subdivision 30-DE.....	ad. No. 167, 2001
	rep. No. 101, 2004
s. 30-249F.....	ad. 167, 2001
	rep. No. 101, 2004
s. 30-249G.....	ad. 167, 2001
	rep. No. 101, 2004
s. 30-249H.....	ad. 167, 2001
	rep. No. 101, 2004
Subdivision 30-E	
s. 30-250.....	ad. No. 121, 1997
Link note to Guide.....	ad. No. 16, 1998
	rep. No. 41, 2005
s. 30-255.....	ad. No. 121, 1997
	am. No. 97, 2008
s. 30-260.....	ad. No. 121, 1997
s. 30-265.....	ad. No. 121, 1997
	am. No. 179, 1999; No. 58, 2006; No. 143, 2007; No 110, 2014
s. 30-270.....	ad. No. 121, 1997
	am. No. 97, 2008
s. 30-275.....	ad. No. 121, 1997
	am. No. 143, 2007
s. 30-280.....	ad. No. 121, 1997
	am. No. 143, 2007; No. 97, 2008; No 110, 2014
s. 30-285.....	ad. No. 121, 1997
	am. No. 143, 2007; No. 97, 2008; No 110, 2014
Subdivision 30-EA	
Subdivision 30-EA.....	ad. No. 67, 2003
s. 30-286.....	ad. No. 67, 2003

Endnote 4—Amendment history

Provision affected	How affected
Link note to Guide	rep. No. 41, 2005
s. 30-287	ad. No. 67, 2003 am. No. 88, 2009
s. 30-288	ad. No. 67, 2003 am. No. 169, 2012
s. 30-289	ad. No. 67, 2003 am. No. 58, 2006; No. 88, 2009; No 110, 2014
s. 30-289A	ad. No. 67, 2003 am. No. 88, 2009
s. 30-289B.....	ad. No. 67, 2003 am. No. 88, 2009; No 110, 2014
s. 30-289C.....	ad. No. 67, 2003 am. No. 88, 2009; No 110, 2014
Subdivision 30-F	
s. 30-290	ad. No. 121, 1997
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 30-295	ad. No. 121, 1997 am. No. 88, 2009
s. 30-300	ad. No. 121, 1997 am. No. 179, 1999; No. 58, 2006; No. 88, 2009 (as am. by No. 56, 2010); No. 84, 2013; No 110, 2014
s. 30-305	ad. No. 121, 1997 am. No. 88, 2009 (as am. by No. 56, 2010); No 110, 2014
s. 30-310	ad. No. 121, 1997 am. No. 88, 2009; No 110, 2014
Subdivision 30-G	
s. 30-315	ad. No. 121, 1997

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 147, 1997; No. 41, 1998; Nos. 93, 94 and 179, 1999; Nos. 58, 66 and 173, 2000; Nos. 167 and 168, 2001; No. 57, 2002; Nos. 67 and 101, 2003; Nos. 83, 95 and 101, 2004; Nos. 23, 78 and 160, 2005; Nos. 13, 58, 65 and 80, 2006; No. 101, 2006 (as am. by No. 41, 2011); Nos. 4, 78, 143, 161 and 164, 2007; Nos. 38 and 155, 2008; Nos. 14, 42 and 47, 2009; Nos. 19, 75 and 136, 2010; No 41, 2011; No 129, 2011; Nos. 12 and 184, 2012; No 84, 2013; No 85, 2013 (<u>Sch 4 items 13, 15</u>); No 96, 2013; No 119, 2013; No 120, 2013; No 124, 2013; No 11, 2014 (<u>Sch 4 item 9</u>); No 20, 2015; No 177, 2015
s. 30-320	ad. No. 121, 1997
	am. No. 16, 1998
Link note to s. 30-320	rep. No. 167, 2001
Division 31	
Division 31	ad. No. 167, 2001
s. 31-1	ad. No. 167, 2001
Link note to Guide	rep. No. 41, 2005
s. 31-5	ad. No. 167, 2001
	am. No. 107, 2003; No. 101, 2004; No. 143, 2007
s. 31-10	ad. No. 167, 2001
	am. No. 88, 2009; No. 147, 2011
s. 31-15	ad. No. 167, 2001
Division 32	
Division 32	ad. No. 121, 1997
s. 32-1	ad. No. 121, 1997
Subdivision 32-A	
s. 32-5	ad. No. 121, 1997
s. 32-10	ad. No. 121, 1997
s. 32-15	ad. No. 121, 1997
Subdivision 32-B	
s. 32-20	ad. No. 121, 1997
s. 32-25	ad. No. 121, 1997
s. 32-30	ad. No. 121, 1997

Endnote 4—Amendment history

Provision affected	How affected
s. 32-35	ad. No. 121, 1997
s. 32-40	ad. No. 121, 1997
s. 32-45	ad. No. 121, 1997
s. 32-50	ad. No. 121, 1997
Subdivision 32-C	
s. 32-55	ad. No. 121, 1997
s. 32-60	ad. No. 121, 1997
s. 32-65	ad. No. 121, 1997
Subdivision 32-D	
s. 32-70	ad. No. 121, 1997
Subdivision 32-E	
s. 32-75	ad. No. 121, 1997
Subdivision 32-F	
s. 32-80	ad. No. 121, 1997
s. 32-85	ad. No. 121, 1997
s. 32-90	ad. No. 121, 1997
Link note to s. 32-90	rep. No. 41, 2005
Division 34	
Division 34	ad. No. 121, 1997
s. 34-1	ad. No. 121, 1997
s. 34-3	ad. No. 121, 1997
Subdivision 34-A	
s. 34-5	ad. No. 121, 1997
	rs. No. 179, 1999
s. 34-7	ad. No. 121, 1997
	am. No. 179, 1999
Subdivision 34-B	
s. 34-10	ad. No. 121, 1997
	am. No. 179, 1999; No. 41, 2005
s. 34-15	ad. No. 121, 1997
	am. No. 41, 2005

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 34-20	ad. No. 121, 1997
Subdivision 34-C	
s. 34-25	ad. No. 121, 1997
	am. No. 41, 2005; No. 88, 2009
s. 34-30	ad. No. 121, 1997
s. 34-33	ad. No. 121, 1997
s. 34-35	ad. No. 121, 1997
Subdivision 34-D	
s. 34-40	ad. No. 121, 1997
Subdivision 34-E	
s. 34-45	ad. No. 121, 1997
s. 34-50	ad. No. 121, 1997
Subdivision 34-F	
s. 34-55	ad. No. 121, 1997
	am. No. 58, 2006; No 110, 2014
Subdivision 34-G	
s. 34-60	ad. No. 121, 1997
s. 34-65	ad. No. 121, 1997
	rs. No. 146, 1999
	am. No. 88, 2009
Link note to s. 34-65	rep. No. 90, 2000
Division 35	
Division 35	ad. No. 90, 2000
s. 35-1	ad. No. 90, 2000
	am. No. 133, 2009
Link note to Guide	rep. No. 41, 2005
s. 35-5	ad. No. 90, 2000
	rs. No. 32, 2006
	am No 70, 2015
s. 35-10	ad. No. 90, 2000
	am. No. 32, 2006; No. 133, 2009; No 70, 2015

Endnote 4—Amendment history

Provision affected	How affected
s. 35-15	ad. No. 90, 2000 am. No. 32, 2006; No 88, 2013
s. 35-20	ad. No. 90, 2000 am. No. 32, 2006
s. 35-25	ad. No. 90, 2000 am. No. 58, 2006
s. 35-30	ad. No. 90, 2000 am. No. 32, 2006
s. 35-35	ad. No. 90, 2000 am. No. 32, 2006
s. 35-40	ad. No. 90, 2000 am. Nos. 32 and 58, 2006
s. 35-45	ad. No. 90, 2000 am. No. 77, 2001; No. 32, 2006; No 31, 2014
s. 35-50	ad. No. 90, 2000 am. No. 58, 2006
s. 35-55	ad. No. 90, 2000 am. No. 26, 2002; No. 32, 2006; No. 133, 2009
Division 36	
s 36-1	am No 88, 2013
Subdivision 36-A	
s. 36-10	am. No. 16, 1998; No. 142, 2003; No. 143, 2007; No. 57, 2012
s. 36-15	am. No. 121, 1997; No. 142, 2003; No. 79, 2010; No 88, 2013
s 36-17	ad No 142, 2003 am No 164, 2007; No 14, 2009; No 79, 2010; No 57, 2012; No 88, 2013; No 96, 2014; No 66, 2015
s. 36-20	am. No. 147, 1997; No. 16, 1998; No. 60, 1999; No. 66, 2003; No. 41, 2005
s. 36-25	am. No. 17, 1998; No. 136, 2002; No. 142, 2003; Nos. 83 and 101, 2004; No. 147, 2005; Nos. 78, 143 and 164, 2007; No. 41, 2011; No. 12, 2012; No 88 and 124, 2013; No 96, 2014; No 21, 2015 (<u>Sch 6 item 52</u>)

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 36-B	
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 36-40	am. No. 121, 1997; No. 164, 2007
s 36-45	am No 88, 2013
Subdivision 36-C	
Subdivision 36-C	ad. No. 142, 2003
s. 36-50	ad. No. 142, 2003
Link note to Guide	rep. No. 41, 2005
s. 36-55	ad. No. 142, 2003 am. No. 107, 2003; No. 164, 2007; No 66, 2015
Link note to s. 36-55	rep. No. 41, 2005
Part 2-10	
Division 40	
Division 40	rs. No. 76, 2001
s. 40-1	rs. No. 76, 2001
s. 40-5	am. No. 72, 2001 rep. No. 76, 2001
s. 40-7	am. No. 16, 1998 rep. No. 76, 2001
s 40-10	am No 16, 1998 rs No 91, 1998; No 76, 2001 am No 129, 2004; No 32, 2006; No 38, 2008; No 67, 2015
Subdivision 40-A	
s. 40-15	am. No. 121, 1997; No. 16, 1998 rs. No. 76, 2001 am. No. 83, 2004
Subdivision 40-B	
s. 40-20	am. No. 16, 1998 rs. No. 76, 2001
Link note to Guide	rep. No. 41, 2005

Endnote 4—Amendment history

Provision affected	How affected
s. 40-25	am. No. 16, 1998; No. 164, 1999 rs. No. 76, 2001 am. No. 119, 2002; No. 55, 2006; Nos. 78, 80 and 164, 2007; No. 93, 2011; No 162, 2015
s. 40-30	am. No. 121, 1997; Nos. 16, 46, 91 and 108, 1998; Nos. 39, 54 and 164, 1999 rs. No. 76, 2001 am. No. 66, 2003; No. 78, 2005; No. 84, 2013; No 96, 2014
s. 40-35	ad. No. 76, 2001 am. No. 133, 2003; No. 31, 2009
s. 40-40	ad. No. 76, 2001 am. No. 79, 2010; No. 14, 2012; No. 84, 2013; No 96, 2014
s. 40-45	ad. No. 76, 2001 am. No. 170, 2001; No. 119, 2002; No. 78, 2005; No. 164, 2007; No. 59, 2008
s. 40-50	ad. No. 76, 2001 am. No. 119, 2002; No. 38, 2008
s 40-53	ad No 23, 2005 am No 67, 2015
s. 40-55	ad. No. 76, 2001 rs No 162, 2015
s. 40-60	ad. No. 76, 2001
s. 40-65	ad. No. 76, 2001 am. No. 170, 2001; No. 55, 2006; No. 93, 2011
s. 40-70	ad. No. 76, 2001 am. Nos. 78 and 147, 2005; No. 14, 2012; No. 57, 2012
s. 40-72	ad. No. 55, 2006 am. No. 14, 2012
s. 40-75	ad. No. 76, 2001 am. No. 119, 2002; No. 133, 2003; No. 93, 2011; No. 57, 2012
s 40-80	ad No 76, 2001

Income Tax Assessment Act 1997

29

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am No 66, 2003; No 12, 2012; No 14, 2012 (as am by No 70, 2015); No 84, 2013; No 69, 2014; No 96, 2014; No 130, 2015
s. 40-85	ad. No. 76, 2001
	am No. 119, 2002; No. 133, 2003; No. 164, 2007; No. 93, 2011
s. 40-90	ad. No. 76, 2001
	am. No. 79, 2010
s. 40-95	ad. No. 76, 2001
	am No 170, 2001; No 53, 2002; No 66, 2003; No 78, 2005; No 147, 2005; No 78, 2007; No 59, 2008; No 93, 2011; No 12, 2012; No 14, 2012; No 69, 2014; No 130, 2015
s. 40-100	ad. No. 76, 2001
	am. No. 66, 2003; No. 147, 2005; No. 93, 2011
s. 40-102	ad. No. 53, 2002
	am. No. 77, 2005; No. 55, 2007; Nos. 14 and 57, 2012
s. 40-103	ad. No. 57, 2012
s. 40-105	ad. No. 76, 2001
	am. No. 66, 2003; No. 147, 2005; No. 78, 2007; No. 93, 2011; No 69, 2014
s. 40-110	ad. No. 76, 2001
	am. No. 53, 2002; No. 147, 2005; No. 78, 2007; No. 12, 2012; No 69, 2014
s. 40-115	ad. No. 76, 2001
s. 40-120	ad. No. 76, 2001
	am. No. 45, 2005
s. 40-125	ad. No. 76, 2001
s. 40-130	ad. No. 76, 2001
s. 40-135	ad. No. 76, 2001
s. 40-140	ad. No. 76, 2001
	am. No. 53, 2002
s. 40-145	ad. No. 76, 2001
	rep. No. 4, 2007

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 40-C	
s. 40-170	ad. No. 76, 2001
Link note to Guide	rep. No. 41, 2005
s. 40-175	ad. No. 76, 2001
	am. No. 119, 2002; No. 133, 2003; No. 57, 2012; No. 130, 2015
s. 40-180	ad. No. 76, 2001
	am. No. 119, 2002; No. 32, 2006; No. 15, 2009; No. 88, 2009; No. 69, 2014; No. 130, 2015
s. 40-185	ad. No. 76, 2001
	am. No. 32, 2006; No. 15, 2009; No. 79, 2010
s. 40-190	ad. No. 76, 2001
	am. No. 32, 2006
s. 40-195	ad. No. 76, 2001
s. 40-200	ad. No. 76, 2001
s. 40-205	ad. No. 76, 2001
s. 40-210	ad. No. 76, 2001
s. 40-215	ad. No. 76, 2001
	am. No. 170, 2001; No. 119, 2002; No. 101, 2006; No. 31, 2009; No. 93, 2011
s. 40-220	ad. No. 76, 2001
s. 40-222	ad. No. 88, 2013
s. 40-225	ad. No. 76, 2001
s. 40-230	ad. No. 76, 2001
	am. No. 119, 2002
s. 40-235	ad. No. 44, 2013
	am. No. 110, 2014
Subdivision 40-D	
s. 40-280	ad. No. 76, 2001
Link note to Guide	rep. No. 41, 2005
s. 40-285	ad. No. 76, 2001
	am. No. 119, 2002; No. 38, 2008; No. 57, 2012; No. 69, 2014

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 40-290	ad. No. 76, 2001 am. No. 84, 2013; No 96, 2014
s. 40-292	ad. No. 170, 2001 am. No. 16, 2003 rs. No. 93, 2011
s. 40-293	ad. No. 93, 2011
s. 40-295	ad. No. 76, 2001 am. No. 119, 2002; No 69, 2014
s. 40-300	ad. No. 76, 2001 am. No. 119, 2002; No 15, 2009; No 88, 2009; No 84, 2013; No 69, 2014; No 96, 2014; No 130, 2015
s. 40-305	ad. No. 76, 2001 am. No. 15, 2009; No. 79, 2010
s. 40-310	ad. No. 76, 2001
s. 40-315	ad. No. 76, 2001 rep. No. 32, 2006
s. 40-320	ad. No. 76, 2001
s. 40-325	ad. No. 76, 2001 am. No. 119, 2002
s. 40-335	ad. No. 76, 2001 am. No. 58, 2006
s. 40-340	ad. No. 76, 2001 am. No. 119, 2002; No 20, 2004; No. 41, 2005; No 80, 2007; No. 144, 2008; No. 14, 2009; No. 19, 2010 (<u>Sch 2 item 12</u>); No 12, 2012; No. 89, 2013 (<u>Sch 1 item 14</u>); No 21, 2015
s. 40-345	ad. No. 76, 2001
s. 40-350	ad. No. 76, 2001 am. No. 58, 2006
s. 40-360	ad. No. 76, 2001
s. 40-362	ad. No. 57, 2012
s. 40-363	ad. No. 130, 2015

Endnote 4—Amendment history

Provision affected	How affected
s 40-364	ad No 130, 2015
s. 40-365	ad. No. 76, 2001 am. No. 119, 2002; No. 58, 2006
s. 40-370	ad. No. 76, 2001 am No 162, 2015
Subdivision 40-E	
s. 40-420	ad. No. 76, 2001
Link note to Guide	rep. No. 41, 2005
s. 40-425	ad. No. 76, 2001 am. No. 170, 2001; No. 129, 2004; No. 80, 2007; No. 88, 2009; No. 93, 2011
s. 40-430	ad. No. 76, 2001 am. No. 41, 2005; No. 80, 2007
s. 40-435	ad. No. 76, 2001
s. 40-440	ad. No. 76, 2001
s. 40-445	ad. No. 76, 2001
s. 40-450	ad. No. 76, 2001
s 40-455	ad No 76, 2001 am No 130, 2015
s. 40-460	ad. No. 76, 2001 am. No. 58, 2006
Subdivision 40-F	
s 40-510	ad No 76, 2001 am No 129, 2004; No 67, 2015
Link note to Guide	rep. No. 41, 2005
s 40-515	ad No 76, 2001 am No 129, 2004; No 23, 2005; No 88, 2013; No 67, 2015
s 40-520	ad No 76, 2001 am No 23, 2005; No 67, 2015
s 40-525	ad No 76, 2001 am No 129, 2004; No 23, 2005; No 164, 2007; No 67, 2015

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s 40-530	ad No 76, 2001 am No 129, 2004 rs No 67, 2015
s. 40-535	ad. No. 76, 2001
s 40-540	ad No 76, 2001 am No 88, 2013 rs No 67, 2015
s 40-545	ad No 76, 2001
s 40-548	ad No 67, 2015
s. 40-550	ad. No. 76, 2001 rep. No. 129, 2004
s 40-551	ad No 67, 2015
s 40-555	ad No 76, 2001 am No 129, 2004; No 23, 2005; No 67, 2015
s. 40-560	ad. No. 76, 2001
s. 40-565	ad. No. 76, 2001 am. No. 129, 2004
s. 40-570	ad. No. 76, 2001
s. 40-575	ad. No. 76, 2001 am. No. 129, 2004
Subdivision 40-G	
s. 40-625	ad. No. 76, 2001
Link note to Guide	rep. No. 41, 2005
s. 40-630	ad. No. 76, 2001 am. No. 23, 2005; No. 164, 2007; No. 38, 2008; No. 14, 2012; No. 84, 2013; No 96, 2014
s. 40-635	ad. No. 76, 2001 am. No. 23, 2005
s. 40-640	ad. No. 76, 2001
s. 40-645	ad. No. 76, 2001 am. No. 79, 2010

Endnote 4—Amendment history

Provision affected	How affected
s. 40-650	ad. No. 76, 2001 am. No. 14, 2012; No. 84, 2013; No 96, 2014
s. 40-655	ad. No. 76, 2001
s. 40-660	ad. No. 76, 2001
s. 40-665	ad. No. 76, 2001 am. No. 119, 2002
s. 40-670	ad. No. 76, 2001 am. No. 88, 2009
s. 40-675	ad. No. 76, 2001
Subdivision 40-H	
s. 40-725	ad. No. 76, 2001 am. No. 14, 2012; No 96, 2014
Link note to Guide	rep. No. 41, 2005
s. 40-730	ad. No. 76, 2001 am. No. 66, 2003; No. 164, 2007; No. 14, 2012; No. 84, 2013; No 96, 2014
s. 40-735	ad. No. 76, 2001 am. No. 164, 2007; No. 14, 2012
s. 40-740	ad. No. 76, 2001 am. Nos. 12 and 14, 2012
s. 40-745	ad. No. 76, 2001
s. 40-750	ad. No. 76, 2001 am. No. 164, 2007
s. 40-751	ad. No. 14, 2012 rep No 96, 2014
s. 40-755	ad. No. 76, 2001 am. No. 164, 2007; No. 79, 2010
s. 40-760	ad. No. 76, 2001
s. 40-765	ad. No. 76, 2001
Subdivision 40-I	
s 40-825	ad No 76, 2001

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am No 32, 2006; No 114, 2015
Link note to Guide	rep. No. 41, 2005
s. 40-830	ad. No. 76, 2001
	am. No. 55, 2006; No. 58, 2006
s. 40-832	ad. No. 55, 2006
s. 40-835	ad. No. 76, 2001
	am. No. 55, 2006; No. 164, 2007
s. 40-840	ad. No. 76, 2001
	am. No. 129, 2004; No. 14, 2012
s. 40-845	ad. No. 76, 2001
s. 40-855	ad. No. 76, 2001
s. 40-860	ad. No. 76, 2001
	am. No. 14, 2012
s. 40-865	ad. No. 76, 2001
	am. No. 17, 2006; No. 2, 2015
s. 40-870	ad. No. 76, 2001
	am. No. 14, 2012
s. 40-875	ad. No. 76, 2001
s. 40-880	ad. No. 76, 2001
	am. No. 119, 2002
	rs. No. 32, 2006
	am. No. 164, 2007; No. 70, 2015; No. 114, 2015
s. 40-885	ad. No. 76, 2001
Subdivision 40-J	
Subdivision 40-J	ad. No. 38, 2008
s. 40-1000	ad. No. 38, 2008
s. 40-1005	ad. No. 38, 2008
	am. No. 38, 2008
s. 40-1010	ad. No. 38, 2008
	am. No. 38, 2008
s. 40-1015	ad. No. 38, 2008

Endnote 4—Amendment history

Provision affected	How affected
s. 40-1020	ad. No. 38, 2008
s. 40-1025	ad. No. 38, 2008
s. 40-1030	ad. No. 38, 2008
s. 40-1035	ad. No. 38, 2008
Subdivision 40-K	
Subdivision 40-K	ad No 130, 2015
s 40-1095	ad No 130, 2015
s 40-1100	ad No 130, 2015
s 40-1105	ad No 130, 2015
s 40-1110	ad No 130, 2015
s 40-1115	ad No 130, 2015
s 40-1120	ad No 130, 2015
s 40-1125	ad No 130, 2015
s 40-1130	ad No 130, 2015
Division 41	
Division 41	rep. No. 76, 2001 ad. No. 31, 2009
s. 41-1	ad. No. 31, 2009
s. 41-5	am. No. 121, 1997; Nos. 16 and 46, 1998; Nos. 39, 54 and 164, 1999; No. 72, 2001 rep. No. 76, 2001 ad. No. 31, 2009
s. 41-10	am. No. 46, 1998 rep. No. 76, 2001 ad. No. 31, 2009 am. No. 93, 2011; No 162, 2015
Link note to Guide	ad. No. 16, 1998 rep. No. 76, 2001
s. 41-14	ad. No. 169, 1999 rep. No. 76, 2001
s. 41-15	rs. No. 121, 1997

Income Tax Assessment Act 1997

37

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 76, 2001
	ad. No. 31, 2009
s. 41-20	am. No. 121, 1997; No. 46, 1998
	rep. No. 76, 2001
	ad. No. 31, 2009
	am No 70, 2015
s. 41-23	ad. No. 121, 1997
	am. No. 46, 1998; Nos. 39 and 54, 1999; No. 164, 1999; No. 76, 2001
	rep. No. 76, 2001
s. 41-25	am. No. 121, 1997; No. 16, 1998
	rep. No. 76, 2001
	ad. No. 31, 2009
s. 41-30	am. No. 121, 1997; No. 54, 1999
	rep. No. 76, 2001
	ad. No. 31, 2009
s. 41-35	rs. No. 121, 1997
	rep. No. 76, 2001
	ad. No. 31, 2009
s. 41-40	am. No. 121, 1997; No. 169, 1999
	rep. No. 76, 2001
s. 41-45	rep. No. 121, 1997
s. 41-50	ad. No. 121, 1997
	rep. No. 76, 2001
s. 41-55	ad. No. 121, 1997
	rep. No. 76, 2001
s. 41-65	am. Nos. 121 and 174, 1997; No. 46, 1998; No. 176, 1999
	rep. No. 76, 2001
Subdivision 41-C heading.....	rs. No. 72, 2001
	rep. No. 76, 2001
s. 41-85	am. No. 121, 1997

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 76, 2001
Link note to s. 41-85	rep. No. 121, 1997
s. 41-90	ad. No. 72, 2001
	rep. No. 76, 2001
Division 42	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-1	ad. No. 121, 1997
	am. No. 164, 1999
	rep. No. 76, 2001
s. 42-5	ad. No. 121, 1997
	rs. No. 164, 1999
	rep. No. 76, 2001
s. 42-10	ad. No. 121, 1997
	rep. No. 76, 2001
Link note to Guide	ad. No. 16, 1998
	rep. No. 76, 2001
s. 42-15	ad. No. 121, 1997
	am. No. 174, 1997; No. 91, 2000; No. 72, 2001
	rep. No. 76, 2001
s. 42-18	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-19	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-20	ad. No. 121, 1997
	am. No. 79, 2000
	rep. No. 76, 2001
s. 42-25	ad. No. 121, 1997
	am. No. 164, 1999; Nos. 76 and 170, 2001
	rep. No. 76, 2001
s. 42-30	ad. No. 121, 1997
	am. No. 174, 1997; No. 164, 1999; No. 79, 2000; No. 72, 2001

Income Tax Assessment Act 1997

39

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 76, 2001
s. 42-35	ad. No. 121, 1997 am. No. 72, 2001 rep. No. 76, 2001
s. 42-40	ad. No. 121, 1997 rep. No. 76, 2001
s. 42-45	ad. No. 121, 1997 am. No. 170, 2001 rep. No. 76, 2001
s. 42-48	ad. No. 121, 1997 rep. No. 76, 2001
s. 42-50	ad. No. 121, 1997 am. No. 164, 1999 rep. No. 76, 2001
s. 42-55	ad. No. 121, 1997 am. No. 174, 1997; No. 46, 1998; Nos. 39 and 164, 1999; No. 72, 2001 rep. No. 76, 2001
s. 42-60	ad. No. 121, 1997 rep. No. 76, 2001
Link note to Guide	ad. No. 16, 1998 rep. No. 76, 2001
s. 42-65	ad. No. 121, 1997 am. No. 174, 1997; Nos. 16 and 47, 1998; Nos. 93 and 176, 1999; Nos. 72 and 170, 2001 rep. No. 76, 2001
s. 42-70	ad. No. 121, 1997 am. No. 174, 1997; No. 46, 1998; No. 176, 1999 rep. No. 76, 2001
s. 42-75	ad. No. 121, 1997 am. No. 174, 1997; No. 176, 1999

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 76, 2001
s. 42-80	ad. No. 121, 1997
	am. No. 174, 1997; No. 46, 1998
	rep. No. 76, 2001
s. 42-82	ad. No. 174, 1997
	rep. No. 76, 2001
s. 42-85	ad. No. 121, 1997
	am. No. 170, 2001
	rep. No. 76, 2001
s. 42-90	ad. No. 121, 1997
	am. No. 174, 1997; Nos. 164 and 176, 1999; No. 79, 2000
	rep. No. 76, 2001
s. 42-95	ad. No. 121, 1997
	rep. No. 76, 2001
Link note to Guide	ad. No. 16, 1998
	rep. No. 76, 2001
s. 42-100	ad. No. 121, 1997
	am. No. 76, 2001; No. 170, 2001
	rep. No. 76, 2001
s. 42-105	ad. No. 121, 1997
	am. No. 164, 1999
	rep. No. 76, 2001
s. 42-110	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-112	ad. No. 164, 1999
	rep. No. 76, 2001
s. 42-115	ad. No. 121, 1997
	rep. No. 76, 2001
Link note to Guide	ad. No. 16, 1998
	rep. No. 76, 2001
s. 42-118	ad. No. 164, 1999

Income Tax Assessment Act 1997

41

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 76, 2001
s. 42-120	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-123	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-125	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-130	ad. No. 121, 1997
	rep. No. 164, 1999
s. 42-135	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-140	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-145	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-150	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-155	ad. No. 121, 1997
	rep. No. 76, 2001
Link note to Guide	ad. No. 16, 1998
	rep. No. 76, 2001
s. 42-160	ad. No. 121, 1997
	am. No. 164, 1999; No. 72, 2001
	rep. No. 76, 2001
s. 42-165	ad. No. 121, 1997
	am. No. 164, 1999
	rep. No. 76, 2001
s. 42-167	ad. No. 164, 1999
	rs. No. 79, 2000
	am. No. 76, 2001
	rep. No. 76, 2001

Endnote 4—Amendment history

Provision affected	How affected
s. 42-168	ad. No. 177, 1999 am. No. 91, 2000 rep. No. 76, 2001
s. 42-170	ad. No. 121, 1997 am. No. 91, 2000 rep. No. 76, 2001
s. 42-175	ad. No. 121, 1997 am. Nos. 93 and 164, 1999; No. 72, 2001 rep. No. 76, 2001
s. 42-180	ad. No. 121, 1997 am. No. 164, 1999 rep. No. 76, 2001
s. 42-182	ad. No. 121, 1997 rs. No. 164, 1999 rep. No. 76, 2001
Link note to Guide	ad. No. 16, 1998 rep. No. 76, 2001
s. 42-185	ad. No. 121, 1997 rep. No. 76, 2001
s. 42-190	ad. No. 121, 1997 am. No. 93, 1999; No. 164, 1999 rep. No. 76, 2001
s. 42-192	ad. No. 164, 1999 rep. No. 76, 2001
s. 42-195	ad. No. 121, 1997 am. No. 93, 1999; No. 72, 2001 rep. No. 76, 2001
s. 42-197	ad. No. 164, 1999 rep. No. 76, 2001
s. 42-198	ad. No. 164, 1999 rep. No. 76, 2001

Income Tax Assessment Act 1997

43

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 42-200	ad. No. 121, 1997 am. No. 93, 1999 rep. No. 76, 2001
s. 42-205	ad. No. 121, 1997 am. No. 174, 1997; Nos. 16 and 47, 1998; Nos. 169 and 176, 1999; No. 72, 2001 rep. No. 76, 2001
s. 42-210	ad. No. 121, 1997 am. No. 174, 1997; No. 176, 1999 rep. No. 76, 2001
s. 42-215	ad. No. 121, 1997 am. No. 174, 1997 rep. No. 76, 2001
s. 42-220	ad. No. 121, 1997 am. No. 170, 2001 rep. No. 76, 2001
s. 42-220A	ad. No. 170, 2001 rep. No. 76, 2001
Subdivision 42-GA	ad. No. 164, 1999 rep. No. 76, 2001
s. 42-221	ad. No. 164, 1999 rep. No. 76, 2001
s. 42-222	ad. No. 164, 1999 rep. No. 76, 2001
s. 42-223	ad. No. 164, 1999 rep. No. 76, 2001
s. 42-224	ad. No. 164, 1999 rep. No. 76, 2001
s. 42-225	ad. No. 121, 1997 rep. No. 76, 2001
s. 42-230	ad. No. 121, 1997

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 76, 2001
s. 42-232	ad. No. 121, 1997
	rep. No. 76, 2001
Link note to Guide	ad. No. 16, 1998
	rep. No. 76, 2001
s. 42-235	ad. No. 121, 1997
	am. No. 174, 1997; No. 72, 2001
	rep. No. 76, 2001
s. 42-240	ad. No. 121, 1997
	am. No. 164, 1999
	rep. No. 76, 2001
s. 42-245	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-250	ad. No. 121, 1997
	am. No. 174, 1997; No. 72, 2001
	rep. No. 76, 2001
s. 42-255	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-260	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-265	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-270	ad. No. 121, 1997
	rep. No. 76, 2001
Link note to Guide	ad. No. 16, 1998
	rep. No. 76, 2001
s. 42-275	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-280	ad. No. 121, 1997
	am. No. 164, 1999
	rep. No. 76, 2001

Income Tax Assessment Act 1997

45

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 42-285	ad. No. 121, 1997 am. No. 164, 1999; No. 169, 1999 rep. No. 76, 2001
s. 42-290	ad. No. 121, 1997 am. No. 164, 1999; No. 169, 1999 rep. No. 76, 2001
s. 42-293	ad. No. 164, 1999 rep. No. 76, 2001
s. 42-295	ad. No. 121, 1997 am. No. 46, 1998; Nos. 70 and 164, 1999 rep. No. 76, 2001
s. 42-300	ad. No. 121, 1997 rep. No. 76, 2001
s. 42-305	ad. No. 121, 1997 rep. No. 76, 2001
Link note to Guide	ad. No. 16, 1998 rep. No. 76, 2001
s. 42-310	ad. No. 121, 1997 am. No. 174, 1997; No. 16, 1998 rep. No. 76, 2001
s. 42-312	ad. No. 174, 1997 rep. No. 76, 2001
s. 42-313	ad. No. 174, 1997 rep. No. 76, 2001
s. 42-315	ad. No. 121, 1997 am. No. 54, 1999 rep. No. 76, 2001
s. 42-320	ad. No. 121, 1997 rep. No. 76, 2001
s. 42-325	ad. No. 121, 1997 rep. No. 76, 2001

Endnote 4—Amendment history

Provision affected	How affected
Link note to Guide	ad. No. 16, 1998 rep. No. 76, 2001
s. 42-330	ad. No. 121, 1997 am. No. 72, 2001 rep. No. 76, 2001
s. 42-335	ad. No. 121, 1997 am. No. 164, 1999 rep. No. 76, 2001
Subdivision 42-K	rep. No. 46, 1998 ad. No. 164, 1999 rep. No. 76, 2001
s. 42-340	ad. No. 121, 1997 rep. No. 46, 1998 ad. No. 164, 1999 rep. No. 76, 2001
Link note to Guide	ad. No. 16, 1998 rep. No. 46, 1998
s. 42-345	ad. No. 121, 1997 rep. No. 46, 1998 ad. No. 164, 1999 rep. No. 76, 2001
s. 42-350	ad. No. 121, 1997 rep. No. 76, 2001
Link note to Guide	ad. No. 16, 1998 rep. No. 76, 2001
s. 42-355	ad. No. 121, 1997 rep. No. 76, 2001
s. 42-360	ad. No. 121, 1997 rep. No. 76, 2001
s. 42-365	ad. No. 121, 1997 am. No. 72, 2001; No. 170, 2001

Income Tax Assessment Act 1997

47

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 76, 2001
s. 42-370	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-375	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-380	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-385	ad. No. 121, 1997
	rep. No. 76, 2001
s. 42-390	ad. No. 121, 1997
	am. No. 164, 1999
	rep. No. 76, 2001
s. 42-395	ad. No. 121, 1997
	rs. No. 46, 1998
	rep. No. 76, 2001
Subdivision 42-M	ad. No. 79, 2000
	rep. No. 76, 2001
s. 42-445	ad. No. 79, 2000
	rep. No. 76, 2001
s. 42-450	ad. No. 79, 2000
	rep. No. 76, 2001
s. 42-455	ad. No. 79, 2000
	am. No. 170, 2001
	rep. No. 76, 2001
s. 42-460	ad. No. 79, 2000
	am. No. 76, 2001
	rep. No. 76, 2001
s. 42-465	ad. No. 79, 2000
	rep. No. 76, 2001
s. 42-470	ad. No. 79, 2000
	rep. No. 76, 2001

Endnote 4—Amendment history

Provision affected	How affected
s. 42-475	ad. No. 79, 2000 rep. No. 76, 2001
Division 43	
Subdivision 43-A	
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 43-20	am. No. 46, 1998; No. 77, 2001
s. 43-35	rs. No. 93, 2011
s. 43-40	am. No. 101, 2006
s. 43-45	rs. No. 77, 2001
s. 43-50	am. No. 121, 1997; Nos. 16 and 46, 1998; No. 72, 2001; No. 14, 2009; No. 79, 2010
s. 43-55	am. No. 121, 1997; No. 101, 2004; No. 63, 2005; No 96, 2013
Subdivision 43-B	
s. 43-65	am. No. 16, 1998
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 43-70	am. No. 121, 1997; Nos. 77 and 170, 2001; No. 101, 2006; No. 93, 2011; Nos. 84 and 88, 2013; No 96, 2014
s. 43-72	ad. No. 77, 2001
s. 43-90	am. No. 93, 2011
s. 43-100	am. No. 164, 2007; No. 93, 2011
Subdivision 43-C	
s. 43-110	am. No. 16, 1998; No. 72, 2001
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
Subdivision 43-D	
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 43-140	am. No. 119, 2002; No. 164, 2007; No. 93, 2011
s. 43-150	am. No. 4, 2007

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 43-E	
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 43-170	am. No. 88, 2013
s. 43-175	am. No. 79, 2010
s. 43-180	am. No. 46, 1998
s. 43-195	am. No. 93, 2011
Subdivision 43-F	
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 43-210	am. No. 14, 2009; No. 93, 2011
s. 43-215	am. No. 14, 2009; No. 93, 2011
Subdivision 43-G	
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 43-240	am. No. 101, 2003
Subdivision 43-H	
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 43-250	rs. No. 16, 1998 am. No. 101, 2006
Link note to s. 43-260	rs. No. 121, 1997; No. 39, 1999 rep. No. 164, 1999
Division 44	ad. No. 164, 1999 rep. No. 77, 2001
s. 44-1	ad. No. 164, 1999 rep. No. 77, 2001
s. 44-5	ad. No. 164, 1999 rep. No. 77, 2001
s. 44-10	ad. No. 164, 1999 rep. No. 77, 2001

Endnote 4—Amendment history

Provision affected	How affected
s. 44-15	ad. No. 164, 1999 rep. No. 77, 2001
s. 44-20	ad. No. 164, 1999 rep. No. 77, 2001
s. 44-25	ad. No. 164, 1999 rep. No. 77, 2001
s. 44-30	ad. No. 164, 1999 rep. No. 77, 2001
s. 44-35	ad. No. 164, 1999 rep. No. 77, 2001
s. 44-40	ad. No. 164, 1999 rep. No. 77, 2001
Division 45	
Division 45	ad. No. 169, 1999
s. 45-1	ad. No. 169, 1999 am. No. 119, 2002
Link note to Guide	rep. No. 41, 2005
s. 45-5	ad. No. 169, 1999 am. No. 77, 2001 (as am. by No. 57, 2002); No. 58, 2006
s. 45-10	ad. No. 169, 1999 am. No. 77, 2001; No. 58, 2006
s. 45-15	ad. No. 169, 1999 am. No. 77, 2001; No. 119, 2002; No. 58, 2006
s. 45-20	ad. No. 169, 1999 am. No. 77, 2001; No. 119, 2002; No. 58, 2006
s. 45-25	ad. No. 169, 1999
s. 45-30	ad. No. 169, 1999
s. 45-35	ad. No. 169, 1999 am. No. 119, 2002
s. 45-40	ad. No. 77, 2001
Division 46	ad. No. 39, 1999

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 77, 2001
s. 46-1	ad. No. 39, 1999
	rep. No. 77, 2001
s. 46-5	ad. No. 39, 1999
	rep. No. 77, 2001
s. 46-10	ad. No. 39, 1999
	rep. No. 77, 2001
s. 46-15	ad. No. 39, 1999
	rep. No. 77, 2001
s. 46-20	ad. No. 39, 1999
	rep. No. 77, 2001
s. 46-25	ad. No. 39, 1999
	rep. No. 77, 2001
s. 46-30	ad. No. 39, 1999
	rep. No. 77, 2001
s. 46-35	ad. No. 39, 1999
	am. No. 164, 1999
	rep. No. 77, 2001
s. 46-40	ad. No. 39, 1999
	rep. No. 77, 2001
s. 46-45	ad. No. 39, 1999
	rep. No. 77, 2001
s. 46-50	ad. No. 39, 1999
	rep. No. 77, 2001
s. 46-55	ad. No. 39, 1999
	rep. No. 77, 2001
s. 46-60	ad. No. 39, 1999
	am. No. 79, 2000
	rep. No. 77, 2001
s. 46-62	ad. No. 177, 1999
	rep. No. 77, 2001

Endnote 4—Amendment history

Provision affected	How affected
s. 46-65	ad. No. 39, 1999 rep. No. 77, 2001
s. 46-70	ad. No. 39, 1999 rep. No. 77, 2001
s. 46-75	ad. No. 39, 1999 rep. No. 77, 2001
s. 46-80	ad. No. 39, 1999 rep. No. 77, 2001
s. 46-85	ad. No. 39, 1999 am. No. 177, 1999 rep. No. 77, 2001
s. 46-90	ad. No. 39, 1999 rep. No. 77, 2001
s. 46-95	ad. No. 39, 1999 rep. No. 77, 2001
s. 46-100	ad. No. 39, 1999 rep. No. 77, 2001
s. 46-105	ad. No. 39, 1999 rep. No. 77, 2001
s. 46-110	ad. No. 39, 1999 rep. No. 77, 2001
Part 2-15	
Part 2-15 heading	rs. No. 66, 2003
Part 2-15	ad. No. 121, 1997
Division 50	
Subdivision 50-A	
s. 50-1	ad. No. 121, 1997 am. No. 124, 2013
s. 50-5	ad. No. 121, 1997 am. No. 47, 1998; No. 179, 1999; No. 75, 2010 (<u>Sch 5 item 11</u>); No. 169, 2012; No 96, 2013

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 50-10	ad. No. 121, 1997 am. No. 47, 1998
s. 50-15	ad. No. 121, 1997 am. No. 47, 1998; No. 101, 2004; SLI 2006 No. 50; No. 54, 2009; No 124, 2013
s. 50-20	ad. No. 121, 1997 am. No. 47, 1998; No. 89, 2000 rep. No. 89, 2000 ad. No. 63, 2005 am. No. 169, 2012 rep No 96, 2013
s. 50-25	ad. No. 121, 1997 am. No. 54, 1999; No. 58, 2006; No. 9, 2007
s. 50-30	ad. No. 121, 1997 am. No. 47, 1998; No. 32, 2007; No 87, 2015
s. 50-35	ad. No. 121, 1997 am. No. 41, 2011
s. 50-40	ad. No. 121, 1997 am. No. 66, 2000; No. 168, 2001; No 70, 2015
s. 50-45	ad. No. 121, 1997 am. No. 47, 1998; No. 65, 2003; No. 58, 2006; No. 41, 2011
s. 50-47	ad. No. 124, 2013
s. 50-50	ad. No. 47, 1998 am. No. 179, 1999; No. 169, 2012; No 124, 2013
s. 50-52	ad. No. 179, 1999 am. No. 95, 2004; No. 63, 2005 rs. No. 169, 2012 am No 96, 2013
s. 50-55	ad. No. 47, 1998 am. No. 179, 1999; No 124, 2013
s. 50-57	ad. No. 179, 1999

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 169, 2012
s. 50-60	ad. No. 47, 1998
	am. No. 179, 1999; No. 63, 2005
	rep. No. 169, 2012
s. 50-65	ad. No. 47, 1998
	am. No. 179, 1999; No. 124, 2013
s. 50-70	ad. No. 47, 1998
	am. No. 179, 1999; No. 89, 2000; No. 143, 2007; No. 124, 2013
s. 50-72	ad. No. 89, 2000
	rep. No. 89, 2000
	ad. No. 63, 2005
	am. No. 124, 2013
s. 50-75	ad. No. 47, 1998
	am. No. 63, 2005; No. 169, 2012
s. 50-80	ad. No. 47, 1998
	am. No. 179, 1999; No. 58, 2006
	rep. No. 169, 2012
Link note to s. 50-80	rep. No. 179, 1999
Subdivision 50-B	
Subdivision 50-B	ad. No. 179, 1999
s. 50-100	ad. No. 179, 1999
	am. No. 96, 2013 (as am. by No. 70, 2015)
Link note to Guide	rep. No. 41, 2005
s. 50-105	ad. No. 179, 1999
	am. No. 95, 2004
s. 50-110	ad. No. 179, 1999
	am. No. 63, 2005; No. 169, 2012; No. 96 and 124, 2013
s. 50-115	ad. No. 179, 1999
	rep. No. 95, 2004
s. 50-120	ad. No. 179, 1999
	rep. No. 95, 2004

Income Tax Assessment Act 1997

55

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 50-125	ad. No. 179, 1999 rep. No. 95, 2004
s. 50-130	ad. No. 179, 1999 rep. No. 95, 2004
s. 50-135	ad. No. 179, 1999 rep. No. 95, 2004
s. 50-140	ad. No. 179, 1999 rep. No. 95, 2004
s. 50-145	ad. No. 179, 1999 rep. No. 95, 2004
s. 50-150	ad. No. 179, 1999 rep. No. 95, 2004
s. 50-155	ad. No. 179, 1999 rep. No. 95, 2004
s. 50-160	ad. No. 179, 1999 rep. No. 95, 2004
Link note to s. 50-160	rep. No. 41, 2005
Division 51	
s. 51-1	ad. No. 121, 1997
s. 51-5	ad. No. 121, 1997 am. No. 10, 2001; No. 65, 2003; No. 58, 2006; No. 124, 2013
s. 51-10	ad. No. 121, 1997 am. No. 16, 1998; No. 54, 1999; No. 66, 2005; No. 114, 2007; No. 38, 2008; No. 52, 2009; No. 75, 2010
Link note to s. 51-10	am. No. 66, 2003 rep. No. 41, 2005
s. 51-15	ad. No. 121, 1997 rep. No. 57, 2001
s. 51-25	ad. No. 121, 1997 rep. No. 66, 2003
s. 51-30	ad. No. 121, 1997

Endnote 4—Amendment history

Provision affected	How affected
	am No 54, 1999; No. 97, 2008; No. 14, 2009; No. 19, 2010; Nos. 31 and 50, 2011; No. 71, 2012; No 85, 2013 (<u>Sch 2 items 6, 8</u>); No 119, 2013
Link note to s. 51-30	rep. No. 54, 1999
s. 51-32	ad. No. 65, 2003
	rs. No. 52, 2004
	am. No. 88, 2009
s. 51-33	ad. No. 65, 2003
	rs. No. 52, 2004
s. 51-35	ad. No. 54, 1999
	am. No. 58, 2006; No. 184, 2007
s. 51-40	ad. No. 54, 1999
	am. No. 184, 2007
s. 51-42	ad. No. 38, 2008
s. 51-43	ad. No. 23, 2005
	rs. No. 126, 2009
s. 51-45	ad. No. 121, 1997
	rep. No. 66, 2003
	ad. No. 126, 2009
s. 51-48	ad. No. 134, 1997
	rep. No. 66, 2003
s. 51-49	ad. No. 23, 1998
	rep. No. 66, 2003
s. 51-50	ad. No. 121, 1997
	am. No. 14, 2009
s. 51-52	ad. No. 78, 2007
s. 51-54	ad. No. 136, 2002
	am. No. 78, 2007
s. 51-55	ad. No. 165, 1999
s. 51-55	ad. No. 58, 2000
Renumbered s. 51-57	No. 136, 2002

Income Tax Assessment Act 1997

57

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 51-57	am. No. 143, 2007
s. 51-60	ad. No. 76, 2000
	rep. No. 101, 2006
	ad. No. 164, 2007
	am. No. 32, 2008
s. 51-65	ad. No. 111, 2003
	rep. No. 15, 2007
s. 51-100	ad. No. 57, 2012
s. 51-105	ad. No. 57, 2012
s. 51-110	ad. No. 57, 2012
s. 51-115	ad. No. 57, 2012
s. 51-120	ad. No. 88, 2013
	am. No. 70, 2015
Division 52	
s. 52-1	ad. No. 121, 1997
Table of Subdiv. to Div. 52	am. No. 128, 1998
Subdivision 52-A	
s. 52-5	ad. No. 121, 1997
Link note to Guide	ad. No. 16, 1998
	rep. No. 41, 2005
s. 52-10	ad. No. 121, 1997
	am. Nos. 197 and 202, 1997; Nos. 45, 67 and 93, 1998; Nos. 13, 83 and 152, 1999; Nos. 43 and 44, 2001; Nos. 60 and 132, 2004; No. 55, 2005; Nos. 41 and 82, 2006; Nos. 66, 182 and 183, 2007; Nos. 19, 64, 97 and 131, 2008; Nos. 4, 35 and 60, 2009; No. 93, 2010; No. 141, 2011; Nos. 12, 49 and 106, 2012; No. 5, 2013; No. 13 and 35, 2014; No 96, 2014 ; No. 91, 2015; No 128, 2015
s. 52-15	ad. No. 121, 1997
	am. No. 197, 1997; No. 45, 1998; Nos. 13 and 83, 1999; No. 35, 2003; Nos. 38 and 97, 2008; No. 60, 2009; No. 141, 2011; No. 13 and 122, 2014
s. 52-20	ad. No. 121, 1997

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 197, 1997; Nos. 45 and 132, 1998
s. 52-25	ad. No. 121, 1997
	am. No. 197, 1997; No. 132, 1998; No. 13, 1999; No. 97, 2008; No. 60, 2009
s. 52-30	ad. No. 121, 1997
	am. No. 197, 1997; Nos. 45 and 132, 1998; No 13, 2014
s. 52-35	ad. No. 121, 1997
	am. No. 132, 1998; No. 13, 1999
s. 52-40	ad. No. 121, 1997
	am. Nos. 197 and 202, 1997; Nos. 45 and 93, 1998; Nos. 13, 83 and 152, 1999; No. 35, 2003; No. 132, 2004; No. 82, 2006; Nos. 64 and 97, 2008; No. 60, 2009; No. 141, 2011; No. 106, 2012; No 35, 2014; No 91, 2015
Subdivision 52-B	
s. 52-60	ad. No. 121, 1997
	am. No. 101, 2003
Link note to Guide	ad. No. 16, 1998
	rep. No. 41, 2005
s. 52-65	ad. No. 121, 1997
	am. No. 67, 1998; Nos. 100 and 132, 2004; No. 41, 2006; Nos. 66, 89 and 183, 2007; Nos. 19, 48, 97 and 131, 2008; Nos. 80 and 81, 2009; Nos. 95 and 141, 2011; Nos. 12, 50 and 58, 2012; No. 5, 2013; <u>No 96, 2014</u> ; No 91, 2015
s. 52-70	ad. No. 121, 1997
	am. No. 45, 1998; Nos. 14, 60 and 81, 2009; No. 141, 2011; No 122, 2014
s. 52-75	ad. No. 121, 1997
	am. No. 101, 2003; Nos. 100 and 132, 2004; No. 41, 2006; No. 66, 2007; Nos. 19, 48, 97 and 131, 2008; No. 81, 2009; Nos. 95 and 141, 2011; Nos. 12, 50 and 58, 2012; No. 5, 2013; <u>No 96, 2014</u> ; No 91, 2015
Subdivision 52-C	
s. 52-100	ad. No. 121, 1997

Income Tax Assessment Act 1997

59

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 52-105	ad. No. 121, 1997 am. No. 144, 2008; No. 14, 2009
s. 52-110	ad. No. 121, 1997
Subdivision 52-CA	
Subdivision 52-CA	ad. No. 52, 2004
s. 52-112	ad. No. 52, 2004
Link note to Guide	rep. No. 41, 2005
s. 52-114	ad. No. 52, 2004 am. No. 81, 2009; No. 141, 2011; No. 58, 2012; No 5 and 99, 2013; <u>No 96, 2014</u>
Subdivision 52-CB	
Subdivision 52-CB.....	ad. No. 136, 2006
s. 52-117	ad. No. 136, 2006
Subdivision 52-D heading.....	rs. No. 128, 1998 rep No 105, 2013
Subdivision 52-D	ad. No. 196, 1997 rep No 105, 2013
s. 52-120	ad. No. 196, 1997 rep. No. 83, 1999
s. 52-125	ad. No. 128, 1998 am. No. 32, 2007 rep No 105, 2013
Subdivision 52-E	
Subdivision 52-E	ad. No. 60, 1999 rep. No. 66, 2003 ad. No. 184, 2007
s. 52-130	ad. No. 60, 1999 rep. No. 66, 2003 ad. No. 184, 2007

Endnote 4—Amendment history

Provision affected	How affected
s. 52-131	ad. No. 184, 2007 am. No. 88, 2009; No. 58, 2012; No 110, 2014
s. 52-132	ad. No. 184, 2007 am. No. 56, 2010; No. 58, 2012; No 122, 2014
s. 52-133	ad. No. 184, 2007
s. 52-134	ad. No. 184, 2007
Subdivision 52-F	
Subdivision 52-F.....	ad. No. 54, 1999
s. 52-140	ad. No. 54, 1999 am. No. 150, 2003; No. 184, 2007; No. 56, 2010; No. 58, 2012; No 122, 2014
s. 52-145	ad. No. 54, 1999 am. No. 54, 1999; No. 52, 2004
Subdivision 52-G	
Subdivision 52-G.....	ad. No. 83, 1999
s. 52-150	ad. No. 83, 1999 am. Nos. 59 and 60, 2004; Nos. 82 and 113, 2007; Nos. 97 and 131, 2008; Nos. 4 and 50, 2009; No. 141, 2011; Nos. 12, 49 and 50, 2012; No 70, 2013; <u>No 96, 2014</u>
Subdivision 52-H	
Subdivision 52-H.....	ad. No. 131, 2008
s. 52-160	ad. No. 131, 2008
s. 52-162	ad. No. 50, 2012
s. 52-165	ad. No. 4, 2009 am. No. 25, 2009
s. 52-170	ad. No. 118, 2009
s. 52-172	ad. No. 129, 2011
s. 52-175	ad. No. 118, 2009
s. 52-180	ad. No. 44, 2013
Division 53	
s. 53-1	ad. No. 121, 1997

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 53-10	ad. No. 121, 1997 am. No. 179, 1997; No. 102, 1998; No. 13, 1999; No. 144, 2000; No. 20, 2004; Nos. 38 and 97, 2008; No. 141, 2011; Nos. 12 and 58, 2012; No 13 and 109, 2014
s. 53-15	ad. No. 121, 1997 am. No. 179, 1997; Nos. 93 and 102, 1998; No. 83, 1999; No. 144, 2000; No. 97, 2008; No. 60, 2009; No. 58, 2012 rep No 13, 2014
s. 53-20	ad. No. 121, 1997
Link note to s. 53-20	rep. No. 102, 1998
s. 53-25	ad. No. 102, 1998 am. No. 144, 2000 rep. No. 97, 2008
Link note to s. 53-25	rep. No. 139, 2002
Division 54	
Division 54	ad. No. 139, 2002
s. 54-1	ad. No. 139, 2002
Subdivision 54-A	
s. 54-5	ad. No. 139, 2002
s. 54-10	ad. No. 139, 2002 am. No. 88, 2009
Subdivision 54-B	
s. 54-15	ad. No. 139, 2002
s. 54-20	ad. No. 139, 2002
s. 54-25	ad. No. 139, 2002
s. 54-30	ad. No. 139, 2002
s. 54-35	ad. No. 139, 2002
s. 54-40	ad. No. 139, 2002 am. No. 32, 2011

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 54-C	
s. 54-45	ad. No. 139, 2002
s. 54-50	ad. No. 139, 2002
s. 54-55	ad. No. 139, 2002
s. 54-60	ad. No. 139, 2002
Subdivision 54-D	
s. 54-65	ad. No. 139, 2002
s. 54-70	ad. No. 139, 2002
s. 54-75	ad. No. 139, 2002
Division 55	
s. 55-1	ad. No. 121, 1997
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 55-5	ad. No. 121, 1997 am. No. 81, 2005; No 120, 2015
s. 55-10	ad. No. 121, 1997
Link note to s. 55-10	rs. No. 93, 1999 rep. No. 41, 2005
Division 58	
Division 58	ad. No. 93, 1999 rs. No. 77, 2001
s. 58-1	ad. No. 93, 1999 rs. No. 77, 2001
s. 58-2	ad. No. 93, 1999 rep. No. 77, 2001
Subdivision 58-A	
s. 58-5	ad. No. 93, 1999 rs. No. 77, 2001 am. No. 78, 2007
s. 58-10	ad. No. 93, 1999 rs. No. 77, 2001

Income Tax Assessment Act 1997

63

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 58, 2006; No. 78, 2007
s. 58-15	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-20	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-25	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-30	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-35	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-40	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-45	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-50	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-55	ad. No. 93, 1999 rep. No. 77, 2001
Subdivision 58-B	
s. 58-60	ad. No. 93, 1999 rs. No. 77, 2001
s. 58-65	ad. No. 93, 1999 rs. No. 77, 2001 am. No. 97, 2008
s. 58-70	ad. No. 93, 1999 rs. No. 77, 2001
s. 58-75	ad. No. 93, 1999 rs. No. 77, 2001 am. No. 53, 2002
s. 58-80	ad. No. 93, 1999

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 77, 2001
	am. No. 53, 2002
s. 58-85	ad. No. 93, 1999
	am. Nos. 164 and 169, 1999
	rs. No. 77, 2001
	am. No. 78, 2007
s. 58-90	ad. No. 93, 1999
	rs. No. 77, 2001
	am. No. 53, 2002
s. 58-95	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-100	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-105	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-110	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-115	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-120	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-125	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-130	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-135	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-140	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-145	ad. No. 93, 1999
	rep. No. 77, 2001

Income Tax Assessment Act 1997

65

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 58-150	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-155	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-160	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-165	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-170	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-175	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-180	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-185	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-190	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-195	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-200	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-205	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-210	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-215	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-220	ad. No. 93, 1999 rep. No. 77, 2001
s. 58-225	ad. No. 93, 1999

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 77, 2001
s. 58-230	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-235	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-240	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-245	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-250	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-255	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-260	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-265	ad. No. 93, 1999
	rep. No. 77, 2001
s. 58-270	ad. No. 93, 1999
	rep. No. 77, 2001
Division 59	
Division 59	ad. No. 66, 2003
s. 59-1	ad. No. 66, 2003
Link note to Guide	rep. No. 41, 2005
s. 59-5	ad. No. 66, 2003
	rep. No. 145, 2010
s. 59-10	ad. No. 66, 2003
s. 59-15	ad. No. 66, 2003
	am. No. 84, 2013
s. 59-20	ad. No. 66, 2003
s. 59-25	ad. No. 66, 2003
s. 59-30	ad. No. 66, 2003

Income Tax Assessment Act 1997

67

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Link note to s. 59-30	rep. No. 41, 2005
s. 59-35	ad. No. 13, 2006
s. 59-40	ad. No. 91, 2008
	am. No. 133, 2009
s. 59-45	ad. No. 6, 2009
	rep <u>No 32, 2014</u>
s. 59-50	ad. No. 42, 2009
	rep. No. 42, 2009
	ad. No. 84, 2013
	am. No. 124, 2013
s. 59-55	ad. No. 31, 2011
	rep No 31, 2011
s. 59-60	ad. No. 31, 2011
	rep No 31, 2011
s. 59-65	ad. No. 88, 2013
s. 59-67	ad. No. 88, 2013
s. 59-70	ad. No. 88, 2013
s. 59-75	ad. No. 88, 2013
s. 59-80	ad. No. 88, 2013
Part 2-20	
Part 2-20 heading	ad. No. 56, 1997
Link note to Part 2-20	rep. No. 41, 2005
Division 61	
Division 61	ad. No. 56, 1997
Subdivision 61-A	
Subdivision 61-A	rep. No. 60, 1999
	ad. No. 85, 2013
s. 61-1	ad. No. 85, 2013
s. 61-5	ad. No. 85, 2013
s. 61-10	ad. No. 85, 2013
	am No 70, 2015

Endnote 4—Amendment history

Provision affected	How affected
s. 61-15	ad. No. 85, 2013 am No 70, 2015
s. 61-20	ad. No. 85, 2013
s. 61-25	ad. No. 85, 2013 am No 70, 2015
s. 61-30	ad. No. 85, 2013
s. 61-35	ad. No. 85, 2013
s. 61-40	ad. No. 85, 2013 am No 70, 2015
s. 61-45	ad. No. 85, 2013
s. 61-50	ad. No. 47, 1998 rep. No. 60, 1999
s. 61-55	ad. No. 47, 1998 rep. No. 60, 1999
s. 61-60	ad. No. 47, 1998 rep. No. 60, 1999
s. 61-65	ad. No. 47, 1998 rep. No. 60, 1999
s. 61-70	ad. No. 47, 1998 rep. No. 60, 1999
Link note to Subdiv. 61-G..... of Div. 61	ad. No. 60, 1999 rep. No. 41, 2005
Subdivision 61-G	
Subdivision 61-G heading.....	rs. No. 128, 1998 rep. No. 101, 2006 ad. No. 32, 2007
Subdivision 61-G.....	rep. No. 101, 2006 ad. No. 32, 2007
s. 61-200	ad. No. 32, 2007 am No 105, 2013
s. 61-205	ad. No. 32, 2007

Income Tax Assessment Act 1997

69

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 26, 2012
s. 61-210	ad. No. 32, 2007
	rs. No. 26, 2012
	am No 105, 2013
s. 61-215	ad. No. 32, 2007
	rs. No. 26, 2012
s. 61-220	ad. No. 32, 2007
	rep. No. 26, 2012
s. 61-300	ad. No. 56, 1997
	rep. No. 101, 2006
s. 61-305	ad. No. 56, 1997
	rep. No. 101, 2006
s. 61-310	ad. No. 56, 1997
	rep. No. 101, 2006
s. 61-315	ad. No. 56, 1997
	rep. No. 101, 2006
s. 61-320	ad. No. 56, 1997
	rep. No. 101, 2006
Link note to s. 61-320	ad. No. 91, 1998
	rep. No. 128, 1998
Subdivision 61-H	ad. No. 128, 1998
	rep. No. 32, 2007
s. 61-330	ad. No. 128, 1998
	rep. No. 32, 2007
s. 61-335	ad. No. 128, 1998
	am. No. 79, 2000
	rep. No. 32, 2007
s. 61-340	ad. No. 128, 1998
	am. No. 9, 2005
	rep. No. 32, 2007
s. 61-342	ad. No. 9, 2005

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 32, 2007
s. 61-345	ad. No. 128, 1998
	rep. No. 32, 2007
Link note to s. 61-345	rep. No. 32, 2002
Subdivision 61-I	
Subdivision 61-I.....	ad. No. 32, 2002
s. 61-350	ad. No. 32, 2002
	am. No. 23, 2005
Link note to Guide	rep. No. 41, 2005
Group heading to s. 61-355.....	rs. No. 23, 2005
s. 61-355	ad. No. 32, 2002
	am. No. 23, 2005
s. 61-360	ad. No. 32, 2002
	am. No. 59, 2004
s. 61-365	ad. No. 32, 2002
	am. No. 23, 2005
s. 61-370	ad. No. 32, 2002
	am. No. 23, 2005
s. 61-375	ad. No. 32, 2002
	am. No. 23, 2005
s. 61-380	ad. No. 32, 2002
	am. No. 23, 2005
Group heading to s. 61-385.....	rs. No. 23, 2005
s. 61-385	ad. No. 32, 2002
	am. No. 23, 2005
s. 61-390	ad. No. 32, 2002
s. 61-395	ad. No. 32, 2002
s. 61-400	ad. No. 32, 2002
Group heading to s. 61-405.....	rs. No. 23, 2005
s. 61-405	ad. No. 32, 2002
	am. No. 59, 2004; No. 97, 2008

Income Tax Assessment Act 1997

71

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 61-410	ad. No. 32, 2002
Group heading to s. 61-415	rs. No. 23, 2005
s. 61-415	ad. No. 32, 2002
	am. No. 23, 2005
s. 61-420	ad. No. 32, 2002
s. 61-425	ad. No. 32, 2002
	am. No. 23, 2005
s. 61-430	ad. No. 32, 2002
	am. No. 23, 2005
Link note to s. 61-430	rep. No. 23, 2005
Group heading to s. 61-440	ad. No. 23, 2005
s. 61-440	ad. No. 23, 2005
s. 61-445	ad. No. 23, 2005
s. 61-450	ad. No. 23, 2005
s. 61-455	ad. No. 23, 2005
Subdivision 61-IA	
Subdivision 61-IA	ad. No. 160, 2005
s. 61-460	ad. No. 160, 2005
s. 61-465	ad. No. 160, 2005
s. 61-470	ad. No. 160, 2005
	am. No. 13, 2006; No. 113, 2007
s. 61-475	ad. No. 160, 2005
s. 61-480	ad. No. 160, 2005
s. 61-485	ad. No. 160, 2005
s. 61-490	ad. No. 160, 2005
s. 61-495	ad. No. 160, 2005
s. 61-496	ad. No. 160, 2005
	rs. No. 58, 2006
s. 61-497	ad. No. 160, 2005
	am. No. 58, 2006
Subdivision 61-J	ad. No. 41, 2005

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 23, 2012
s. 61-500	ad. No. 41, 2005 am. No. 80, 2007; No. 56, 2010
	rep. No. 23, 2012
s. 61-505	ad. No. 41, 2005 am. No. 80, 2007; No. 56, 2010
	rep. No. 23, 2012
s. 61-510	ad. No. 41, 2005 am. No. 80, 2007; No. 56, 2010
	rep. No. 23, 2012
s. 61-515	ad. No. 41, 2005 am. No. 80, 2007
	rep. No. 23, 2012
s. 61-520	ad. No. 41, 2005 am. No. 80, 2007; No. 56, 2010
	rep. No. 23, 2012
s. 61-523	ad. No. 56, 2010 rep. No. 23, 2012
s. 61-525	ad. No. 41, 2005 rs. No. 80, 2007
	rep. No. 23, 2012
Subdivision 61-K	ad. No. 77, 2005 rep No 20, 2015
s. 61-550	ad. No. 77, 2005 am. No. 184, 2012
	rep No 20, 2015
s. 61-555	ad. No. 77, 2005 am. No. 184, 2012
	rep No 20, 2015
s 61-560	ad No 77, 2005 am No 143, 2007; No 184, 2012

Income Tax Assessment Act 1997

73

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep No 20, 2015
s. 61-565	ad. No. 77, 2005
	rep No 20, 2015
s. 61-570	ad. No. 77, 2005
	am. Nos. 15 and 143, 2007; No. 27, 2009; No. 79, 2010; No. 75, 2012; No 118, 2013
	rep No 20, 2015
Subdivision 61-L	
Subdivision 61-L	ad. No. 80, 2006
s. 61-575	ad. No. 80, 2006
s. 61-580	ad. No. 80, 2006
	am. No. 27, 2009
s. 61-585	ad. No. 80, 2006
s. 61-590	ad. No. 80, 2006
Subdivision 61-M	ad. No. 141, 2008
	rep No 109, 2014
s. 61-600	ad. No. 141, 2008
	am. No. 50, 2012
	rep No 109, 2014
s. 61-610	ad. No. 141, 2008
	am. No. 50, 2012
	rep No 109, 2014
s. 61-620	ad. No. 141, 2008
	rep No 109, 2014
s. 61-630	ad. No. 141, 2008
	am. No. 88, 2009
	rep No 109, 2014
s. 61-640	ad. No. 141, 2008
	am. No. 61, 2011
	rep No 109, 2014
s. 61-650	ad. No. 141, 2008

Endnote 4—Amendment history

Provision affected	How affected
	rep No 109, 2014
s. 61-660	ad. No. 141, 2008
	rep No 109, 2014
s. 61-670	ad. No. 141, 2008
	rep No 109, 2014
s. 61-680	ad. No. 141, 2008
	rep No 109, 2014
Subdivision 61-N	
Subdivision 61-N	ad. No. 57, 2012
s. 61-695	ad. No. 57, 2012
s. 61-700	ad. No. 57, 2012
s. 61-705	ad. No. 57, 2012
s. 61-710	ad. No. 57, 2012
Division 63	
Division 63	ad. No. 58, 2006
s. 63-1	ad. No. 58, 2006
s. 63-10	ad. No. 58, 2006
	am. Nos. 143 and 164, 2007; Nos. 43, 93 and 159, 2011; No. 12, 2012
Division 65	
Division 65	ad. No. 91, 1998
s. 65-10	ad. No. 91, 1998
	am. No. 97, 2008; No 88, 2013
Link note to Guide	rep. No. 41, 2005
s. 65-20	ad. No. 91, 1998
	am. No. 77, 2001
	rep. No. 58, 2006
s. 65-25	ad. No. 91, 1998
	am. No. 128, 1998; No. 77, 2001; No. 66, 2003; No. 160, 2005
	rep. No. 58, 2006
s 65-30	ad No 91, 1998

Income Tax Assessment Act 1997

75

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am No 66, 2003; No 58, 2006
	rs No 66, 2015
s 65-35	ad No 91, 1998
	am No 66, 2003; No 58, 2006; No 66, 2015
s. 65-40	ad. No. 91, 1998
s. 65-50	ad. No. 16, 1999
s. 65-55	ad. No. 16, 1999
Link note to s. 65-55	ad. No. 121, 1997
	rs. No. 128, 1998
	rep. No. 41, 2005
Division 67	
Division 67	ad. No. 128, 1998
	rs. No. 79, 2000
s. 67-10	ad. No. 128, 1998
	rs. No. 79, 2000; No. 164, 2007
Link note to Guide	rep. No. 41, 2005
s. 67-20	ad. No. 128, 1998
	rs. No. 79, 2000
s. 67-23	ad. No. 42, 2009
	am. Nos. 56 and 90, 2010; Nos. 93 and 132, 2011; Nos. 50, 57 and 75, 2012; No 84, 88 and 118, 2013; No 83, 96 and 109, 2014; No 21, 2015 (Sch 6 item 53)
s. 67-25	ad. No. 128, 1998
	rs. No. 79, 2000
	am. No. 170, 2001; Nos. 27, 32 and 57, 2002; No. 66, 2003; No. 83, 2004; Nos. 41 and 64, 2005; Nos. 9, 32 and 164, 2007; Nos. 130 and 141, 2008; No. 42, 2009; No. 56, 2010
s. 67-30	ad. No. 128, 1998
	rs. No. 79, 2000
	am. No. 23, 2005
	rep. No. 58, 2006
	ad. No. 93, 2011

Endnote 4—Amendment history

Provision affected	How affected
	am No 13, 2015 (Sch 1 item 10)
s. 67-35	ad. No. 79, 2000
	rep. No. 58, 2006
Part 2-25	
Part 2-25	ad. No. 121, 1997
Division 70	
Heading to Guide to Div. 70	ad. No. 54, 1999
s. 70-1	ad. No. 121, 1997
s. 70-5	ad. No. 121, 1997
	am. No. 78, 2001; No. 80, 2007
Subdivision 70-A	
s. 70-10	ad. No. 121, 1997
	rs. No. 15, 2009
	am. No. 71, 2012; No 70, 2015
s. 70-12	ad. No. 132, 2011
Subdivision 70-B	
s. 70-15	ad. No. 121, 1997
	am. No. 78, 2001; No. 41, 2005
s. 70-20	ad. No. 121, 1997
	am. No. 176, 1999; No. 88, 2013; No 101, 2013
s. 70-25	ad. No. 121, 1997
s. 70-30	ad. No. 121, 1997
	am. Nos. 16 and 46, 1998; No. 176, 1999; No. 77, 2001; No. 101, 2006; No. 132, 2011; No. 12, 2012; No. 88, 2013
Subdivision 70-C	
s. 70-35	ad. No. 121, 1997
	am. No. 78, 2001; No. 80, 2007; No. 12, 2012
s. 70-40	ad. No. 121, 1997
	am. No. 78, 2001; No. 119, 2002; No. 101, 2006; No. 80, 2007
s. 70-45	ad. No. 121, 1997
	am. No. 176, 1999; No. 78, 2001; No. 23, 2005; No. 80, 2007

Income Tax Assessment Act 1997

77

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 70-50	ad. No. 121, 1997
s. 70-55	ad. No. 121, 1997
s. 70-60	ad. No. 121, 1997
s. 70-65	ad. No. 121, 1997
	am. No. 77, 2001
s. 70-70	ad. No. 121, 1997
	am. No. 58, 2006
	rep. No. 114, 2010
Subdivision 70-D	
s. 70-75	ad. No. 121, 1997
s. 70-80	ad. No. 121, 1997
	am. No. 12, 2012
Link note to Guide	ad. No. 16, 1998
	rep. No. 41, 2005
s. 70-85	ad. No. 121, 1997
s. 70-90	ad. No. 121, 1997
	am. No. 16, 1998; No. 176, 1999; No. 58, 2000; No. 58, 2006
s. 70-95	ad. No. 121, 1997
	am. No. 58, 2000
s. 70-100	ad. No. 121, 1997
	am. Nos. 54, and 176, 1999; No. 144, 2008; No. 12, 2012
s. 70-105	ad. No. 121, 1997
	am. No. 176, 1999; No. 58, 2006
s. 70-110	ad. No. 121, 1997
	am. No. 54, 1999; No. 77, 2001; No. 132, 2011; No. 88, 2013
s. 70-115	ad. No. 121, 1997
Subdivision 70-E	
s. 70-120	ad. No. 121, 1997
	am. No. 176, 1999; No. 58, 2006; No. 38, 2008; No. 88, 2013
Link note to s. 70-120	rs. No. 86, 2000
	rep. No. 41, 2005

Endnote 4—Amendment history

Provision affected	How affected
Part 2-40	
Part 2-40	ad. No. 9, 2007
Division 80	
s. 80-1	ad. No. 9, 2007
s. 80-5	ad. No. 9, 2007
s. 80-10	ad. No. 9, 2007
s. 80-15	ad. No. 9, 2007
	am. No. 15, 2007
s. 80-20	ad. No. 9, 2007
Division 82	
s. 82-1	ad. No. 9, 2007
Subdivision 82-A	
s. 82-5	ad. No. 9, 2007
s. 82-10	ad. No. 9, 2007
	am. No. 58, 2012
Subdivision 82-B	
s. 82-60	ad. No. 9, 2007
s. 82-65	ad. No. 9, 2007
s. 82-70	ad. No. 9, 2007
s. 82-75	ad. No. 9, 2007
Subdivision 82-C	
s. 82-125	ad. No. 9, 2007
s. 82-130	ad. No. 9, 2007
s. 82-135	ad. No. 9, 2007
	am. No. 15, 2007; No. 133, 2009
s. 82-140	ad. No. 9, 2007
s. 82-145	ad. No. 9, 2007
s. 82-150	ad. No. 9, 2007
s. 82-155	ad. No. 9, 2007
s. 82-160	ad. No. 9, 2007

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Division 83	
s. 83-1	ad. No. 9, 2007
Subdivision 83-A	
s. 83-5	ad. No. 9, 2007
s. 83-10	ad. No. 9, 2007
s. 83-15	ad. No. 9, 2007
Subdivision 83-B	
s. 83-65	ad. No. 9, 2007
s. 83-70	ad. No. 9, 2007
s. 83-75	ad. No. 9, 2007
s. 83-80	ad. No. 9, 2007
s. 83-85	ad. No. 9, 2007
s. 83-90	ad. No. 9, 2007
s. 83-95	ad. No. 9, 2007
s. 83-100	ad. No. 9, 2007
s. 83-105	ad. No. 9, 2007
s. 83-110	ad. No. 9, 2007
s. 83-115	ad. No. 9, 2007
Subdivision 83-C	
s. 83-165	ad. No. 9, 2007
s. 83-170	ad. No. 9, 2007
s. 83-175	ad. No. 9, 2007
s. 83-180	ad. No. 9, 2007
	am. No. 15, 2007
Subdivision 83-D	
s. 83-230	ad. No. 9, 2007
s. 83-235	ad. No. 9, 2007
s. 83-240	ad. No. 9, 2007
Subdivision 83-E	
s. 83-290	ad. No. 9, 2007
s. 83-295	ad. No. 9, 2007

Endnote 4—Amendment history

Provision affected	How affected
Division 83A	
Division 83A.....	ad. No. 133, 2009
s. 83A-1	ad. No. 133, 2009
Subdivision 83A-A	
s. 83A-5	ad. No. 133, 2009 am No 105, 2015
s. 83A-10	ad. No. 133, 2009
Subdivision 83A-B	
s. 83A-15	ad. No. 133, 2009 am No 105, 2015
s. 83A-20	ad. No. 133, 2009 am No 105, 2015
s. 83A-25	ad. No. 133, 2009 am No 105, 2015
s. 83A-30	ad. No. 133, 2009 am No 105, 2015
s. 83A-33	ad No 105, 2015
s. 83A-35	ad. No. 133, 2009 am No 105, 2015
s. 83A-45	ad No 105, 2015
Subdivision 83A-C	
s. 83A-100	ad. No. 133, 2009 am No 105, 2015
s. 83A-105	ad. No. 133, 2009 am No 105, 2015
s. 83A-110	ad. No. 133, 2009
s. 83A-115	ad. No. 133, 2009 am No 105, 2015
s. 83A-120	ad. No. 133, 2009 am No 105, 2015
s. 83A-125	ad. No. 133, 2009

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 83A-130	ad. No. 133, 2009 am No 70, 2015; No 105, 2015
Subdivision 83A-D	
s. 83A-200	ad. No. 133, 2009
s. 83A-205	ad. No. 133, 2009
s. 83A-210	ad. No. 133, 2009
Subdivision 83A-E	
s. 83A-305	ad. No. 133, 2009 am No 105, 2015
s. 83A-310	ad. No. 133, 2009 am No 105, 2015
s. 83A-315	ad. No. 133, 2009 am No 105, 2015
s. 83A-320	ad. No. 133, 2009
s. 83A-325	ad. No. 133, 2009
s. 83A-330	ad. No. 133, 2009
s. 83A-335	ad. No. 133, 2009
s. 83A-340	ad. No. 133, 2009
Part 2-42	
Part 2-42	ad. No. 86, 2000
Division 84	
s. 84-1	ad. No. 86, 2000
Link note to Guide	rep. No. 41, 2005
s. 84-5	ad. No. 86, 2000
s. 84-10	ad. No. 86, 2000
Division 85	
s. 85-1	ad. No. 86, 2000
Link note to Guide	rep. No. 41, 2005
s. 85-5	ad. No. 86, 2000
s. 85-10	ad. No. 86, 2000 am. No. 15, 2007

Endnote 4—Amendment history

Provision affected	How affected
s. 85-15	ad. No. 86, 2000
s. 85-20	ad. No. 86, 2000 am. No. 169, 2001
s. 85-25	ad. No. 86, 2000 am. No. 51, 2002; No. 15, 2007
s. 85-30	ad. No. 86, 2000
s. 85-35	ad. No. 86, 2000 am. No. 168, 2001
s. 85-40	ad. No. 86, 2000
Division 86	
s. 86-1	ad. No. 86, 2000
s. 86-5	ad. No. 86, 2000
Subdivision 86-A	
s. 86-10	ad. No. 86, 2000
s. 86-15	ad. No. 86, 2000
s. 86-20	ad. No. 86, 2000 am. No. 169, 2001; No. 20, 2004
s. 86-25	ad. No. 86, 2000
s. 86-27	ad. No. 20, 2004
s. 86-30	ad. No. 86, 2000
s. 86-35	ad. No. 86, 2000 am. No. 169, 2001
s. 86-40	ad. No. 86, 2000 am. No. 99, 2012
Subdivision 86-B	
s. 86-60	ad. No. 86, 2000
s. 86-65	ad. No. 86, 2000 am. No. 55, 2001
s. 86-70	ad. No. 86, 2000
s. 86-75	ad. No. 86, 2000 am. No. 51, 2002; No. 58, 2006; No. 15, 2007

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 86-80	ad. No. 86, 2000
s. 86-85	ad. No. 86, 2000
	am. No. 77, 2001
s. 86-87	ad. No. 20, 2004
s. 86-90	ad. No. 86, 2000
Division 87	
s. 87-1	ad. No. 86, 2000
	rs. No. 169, 2001
s. 87-5	ad. No. 86, 2000
	rs. No. 169, 2001
Subdivision 87-A	
s. 87-10	ad. No. 86, 2000
s. 87-15	ad. No. 86, 2000
	rs. No. 169, 2001
	am. No. 169, 2001
s. 87-18	ad. No. 169, 2001
	am. No. 169, 2001
s. 87-20	ad. No. 86, 2000
	am. No. 169, 2001
s. 87-25	ad. No. 86, 2000
	am. No. 169, 2001; No. 58, 2006
s. 87-30	ad. No. 86, 2000
s. 87-35	ad. No. 86, 2000
s. 87-40	ad. No. 169, 2001
	am. No. 58, 2006; No. 4, 2007; No. 88, 2013
Subdivision 87-B	
s. 87-55	ad. No. 86, 2000
	rep. No. 169, 2001
s. 87-60	ad. No. 86, 2000
	am. No. 169, 2001; No. 83, 2004
s. 87-65	ad. No. 86, 2000

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 169, 2001; No. 83, 2004
s. 87-70	ad. No. 86, 2000
s. 87-75	ad. No. 86, 2000
s. 87-80	ad. No. 86, 2000
s. 87-85	ad. No. 86, 2000
Link note to s. 87-85	rep. No. 41, 2005
Chapter 3	
Link note to Chapt. 3	rep. No. 46, 1998
Part 3-1	
Part 3-1	ad. No. 46, 1998
Division 100	
s. 100-1	ad. No. 46, 1998
s. 100-5	ad. No. 46, 1998
s. 100-10	ad. No. 46, 1998
	am. No. 144, 2008
s. 100-15	ad. No. 46, 1998
	am. No. 77, 2001; No. 117, 2002; No. 16, 2003
s. 100-20	ad. No. 46, 1998
s. 100-25	ad. No. 46, 1998
s. 100-30	ad. No. 46, 1998
	am. No. 165, 1999; No. 173, 2000
s. 100-33	ad. No. 46, 1998
	am. No. 144, 2008
s. 100-35	ad. No. 46, 1998
s. 100-40	ad. No. 46, 1998
	am. No. 169, 1999
s. 100-45	ad. No. 46, 1998
s. 100-50	ad. No. 46, 1998
	rs. No. 169, 1999
	am. No. 165, 1999
s. 100-55	ad. No. 46, 1998

Income Tax Assessment Act 1997

85

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 100-60	ad. No. 46, 1998
s. 100-65	ad. No. 46, 1998
s. 100-70	ad. No. 46, 1998
Division 102	
s. 102-1	ad. No. 46, 1998
s. 102-3	ad. No. 169, 1999 am. No. 89, 2000; No. 169, 2001; No. 45, 2008; No 70, 2015
Link note to Guide	ad. No. 94, 1999 rep. No. 41, 2005
s. 102-5	ad. No. 46, 1998 am. Nos. 165 and 169, 1999; No. 41, 2005; No. 55, 2007
s. 102-10	ad. No. 46, 1998 am No 88, 2013
s. 102-15	ad. No. 46, 1998 rs No 88, 2013
s. 102-20	ad. No. 46, 1998 am. No. 94, 1999; No. 53, 2002; No. 90, 2002; No. 97, 2008; No. 15, 2009; No. 88, 2013
s. 102-22	ad. No. 46, 1998
s. 102-23	ad. No. 46, 1998
s. 102-25	ad. No. 46, 1998 am. Nos. 94 and 165, 1999; No. 101, 2004; No. 55, 2007
s. 102-30	ad. No. 46, 1998 am. Nos. 94, 165 and 169, 1999; No. 89, 2000; No. 117, 2002; No. 107, 2003; No. 96, 2004; No. 147, 2005; No. 88, 2009; No. 79, 2010; No. 62, 2011
Division 103	
s. 103-1	ad. No. 46, 1998
Link note to Guide	ad. No. 94, 1999 rep. No. 41, 2005
s. 103-5	ad. No. 46, 1998

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 176, 1999; No. 173, 2000
s. 103-10	ad. No. 46, 1998
s. 103-15	ad. No. 46, 1998
s. 103-20	ad. No. 46, 1998
	rs. No. 94, 1999
	am. No. 176, 1999
	rep. No. 133, 2003
s. 103-25	ad. No. 46, 1998
	am. Nos. 94 and 165, 1999; No. 117, 2002; Nos. 55 and 79, 2007; No 133, 2014
s. 103-30	ad. No. 95, 2004
Division 104	
s. 104-1	ad. No. 46, 1998
s. 104-5	ad. No. 46, 1998
	am. Nos. 94 and 165, 1999; Nos. 77 and 167, 2001; Nos. 53, 90, 117 and 136, 2002; Nos. 16, 107 and 133, 2003; No. 101, 2004; Nos. 23 and 41, 2005; No. 55, 2007; No. 15, 2009; No. 56, 2010; No. 132, 2011; No 83, 2014; No 70, 2015
Link note to Guide	rep. No. 41, 2005
Subdivision 104-A	
s. 104-10	ad. No. 46, 1998
	am. No. 94, 1999; No. 173, 2000; No. 169, 2001; No. 90, 2002; No. 97, 2008; No. 42, 2009; No. 19, 2010; No 119, 2013
Subdivision 104-B	
s. 104-15	ad. No. 46, 1998
	am. No. 94, 1999; No. 114, 2000; No. 72, 2001; No. 101, 2006; No. 97, 2008
Subdivision 104-C	
s. 104-20	ad. No. 46, 1998
	am. No. 97, 2008
s. 104-25	ad. No. 46, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 94, 1999; No. 89, 2000; No. 114, 2000; No. 173, 2000; No. 163, 2001; No. 90, 2002; No. 101, 2006; No. 97, 2008; No. 42, 2009; No. 79, 2010; No 135, 2015
s. 104-30	ad. No. 46, 1998
	am. No. 94, 1999; No. 97, 2008
Subdivision 104-D	
s 104-35	ad No 46, 1998
	am No 94, 1999; No 114, 2000; No 163, 2001; No 162, 2005; No 97, 2008; No 130, 2015
s. 104-40	ad. No. 46, 1998
	am. No. 94, 1999; No. 114, 2000; No. 101, 2006; No. 97, 2008
s. 104-45	ad. No. 46, 1998
	am. No. 97, 2008
s. 104-47	ad. No. 167, 2001
	am. No. 41, 2005
Subdivision 104-E	
s. 104-55	ad. No. 46, 1998
	am. No. 176, 1999; No. 97, 2008; No. 19, 2010
s. 104-60	ad. No. 46, 1998
	am. No. 176, 1999; No. 173, 2000; No. 97, 2008; No. 133, 2009; No. 19, 2010
s. 104-65	ad. No. 46, 1998
	am. Nos. 94 and 176, 1999
s. 104-70	ad. No. 46, 1998
	am. Nos. 94, 165 and 169, 1999; Nos. 86, 89 and 173, 2000
	rs. No. 168, 2001
	am. No. 169, 2001; No. 90, 2002; No. 21, 2005; No. 101, 2006
s. 104-71	ad. No. 89, 2000
	rs. No. 168, 2001
	am. No. 66, 2003; No 21, 2015
s. 104-72	ad. No. 89, 2000
	rs. No. 168, 2001

Endnote 4—Amendment history

Provision affected	How affected
s. 104-75	ad. No. 46, 1998 am. No. 176, 1999; No. 101, 2003; No. 133, 2009; No. 41, 2011; No. 147, 2011
s. 104-80	ad. No. 46, 1998 am. No. 176, 1999
s. 104-85	ad. No. 46, 1998 am. No. 176, 1999; No. 41, 2011; No. 147, 2011
s. 104-90	ad. No. 46, 1998
s. 104-95	ad. No. 46, 1998 am. No. 176, 1999
s. 104-100	ad. No. 46, 1998 am. No. 176, 1999
s. 104-105	ad. No. 46, 1998 am. No. 176, 1999
Subdivision 104-F	
s. 104-110	ad. No. 46, 1998 am. No. 97, 2008
s. 104-115	ad. No. 46, 1998 am. No. 94, 1999; No. 97, 2008
s. 104-120	ad. No. 46, 1998
s. 104-125	ad. No. 46, 1998
s. 104-130	ad. No. 46, 1998 am. No. 97, 2008
Subdivision 104-G	
s. 104-135	ad. No. 46, 1998 am. Nos. 86, 114 and 173, 2000; No. 90, 2002; No. 41, 2005; No. 101, 2006; No. 55, 2007; No. 91, 2008
s. 104-140	ad. No. 46, 1998 rep. No. 90, 2002
s. 104-145	ad. No. 46, 1998 rs. No. 23, 2005

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 133, 2009
Subdivision 104-H	
s. 104-150	ad. No. 46, 1998 am. No. 173, 2000
s. 104-155	ad. No. 46, 1998 am. No. 94, 1999; No. 114, 2000; No. 163, 2001; No. 90, 2002; No. 162, 2005; Nos. 91 and 97, 2008
Subdivision 104-I	
s. 104-160	ad. No. 46, 1998 am. No. 176, 1999; Nos. 41 and 64, 2005; No. 32, 2006; No. 168, 2006; No. 133, 2009
s. 104-165	ad. No. 46, 1998 am. No. 41, 2005; Nos. 32 and 168, 2006
s. 104-166	ad. No. 32, 2006 rep. No. 168, 2006
s. 104-170	ad. No. 46, 1998 am. No. 176, 1999; No. 168, 2006
Subdivision 104-J	
Subdivision 104-J heading	rs. No. 173, 2000
s. 104-175	ad. No. 46, 1998 am. No. 176, 1999; No. 173, 2000; No. 68, 2002; No. 90, 2002; No. 101, 2006
s. 104-180	ad. No. 46, 1998
s. 104-182	ad. No. 68, 2002
s. 104-185	ad. No. 94, 1999 am. No. 165, 1999; No. 173, 2000; No. 66, 2003; No. 101, 2003; No. 101, 2006 rs. No. 55, 2007 am. No. 12, 2012; No 10, 2016
s. 104-190	ad. No. 94, 1999 am. No. 165, 1999; No. 173, 2000; No. 101, 2003; No. 58, 2006; No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 55, 2007
	am. No. 38, 2008; No 10, 2016
s. 104-195	ad. No. 53, 2002
s. 104-197	ad. No. 55, 2007
	am. No. 80, 2007; No. 42, 2009; No 10, 2016
s. 104-198	ad. No. 55, 2007
	am. No. 42, 2009; No 10, 2016
Subdivision 104-K	
s. 104-205	ad. No. 46, 1998
	am. No. 173, 2000
	rep. No. 77, 2001
	ad. No. 132, 2011
	am No 83, 2014
s. 104-210	ad. No. 46, 1998
	am. No. 101, 2006
s. 104-215	ad. No. 46, 1998
	am. Nos. 169 and 176, 1999; No. 41, 2005; No. 168, 2006
s. 104-220	ad. No. 46, 1998
	am. No. 176, 1999; No. 58, 2006
s. 104-225	ad. No. 46, 1998
	am. No. 176, 1999; No. 58, 2006
s. 104-230	ad. No. 46, 1998
	am. No. 176, 1999; Nos. 89 and 114, 2000; No. 90, 2002; No. 83, 2004; No. 41, 2005; Nos. 58 and 168, 2006
s. 104-235	ad. No. 77, 2001
	am. No. 170, 2001; No. 119, 2002; No. 80, 2007; No. 93, 2011; No. 57, 2012
s. 104-240	ad. No. 77, 2001
	am. No. 170, 2001; No. 38, 2008; No. 93, 2011
s. 104-245	ad. No. 77, 2001
	am. No. 38, 2008

Income Tax Assessment Act 1997

91

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 104-250	ad. No. 90, 2002 am. No. 41, 2005
s. 104-255	ad. No. 136, 2002 am. No. 78, 2007; No 110, 2014
s. 104-260	ad. No. 133, 2003
s. 104-265	ad. No. 133, 2003
s. 104-270	ad. No. 101, 2004
Subdivision 104-L	
Subdivision 104-L heading	rs. No. 107, 2003
Subdivision 104-L	ad. No. 117, 2002
s. 104-500	ad. No. 117, 2002 am. No. 107, 2003
s. 104-505	ad. No. 16, 2003 am. No. 107, 2003; No. 56, 2010
s. 104-510	ad. No. 16, 2003 am. Nos. 67 and 107, 2003; No. 83, 2004
s. 104-515	ad. No. 16, 2003 am. No. 107, 2003
s. 104-520	ad. No. 16, 2003 am. No. 107, 2003; No. 88, 2009
s. 104-525	ad. No. 16, 2003 am. No. 107, 2003
s. 104-530	ad. No. 16, 2003 am. No. 107, 2003; No. 58, 2006 rep. No. 56, 2010
s. 104-535	ad. No. 107, 2003
Division 106	
s. 106-1	ad. No. 46, 1998
Subdivision 106-A	
s. 106-5	ad. No. 46, 1998 am. No. 77, 2001; No. 119, 2002

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 106-B	
s. 106-30	ad. No. 46, 1998 am. No. 80, 2004; No 119, 2013
s. 106-35	ad. No. 46, 1998 rs No 119, 2013
Subdivision 106-C	
Subdivision 106-C	rs No 119, 2013
s. 106-50	ad. No. 46, 1998 rs No 119, 2013
Subdivision 106-D	
Subdivision 106-D	rs No 119, 2013
s. 106-60	ad. No. 46, 1998 am. No. 58, 2006 rs No 119, 2013
Division 108	
s. 108-1	ad. No. 46, 1998
Subdivision 108-A	
s. 108-5	ad. No. 46, 1998 am. No. 114, 2000; No. 101, 2006
s. 108-7	ad. No. 46, 1998
Subdivision 108-B	
s. 108-10	ad. No. 46, 1998 am. No. 169, 1999
s. 108-15	ad. No. 46, 1998
s. 108-17	ad. No. 46, 1998 am. No. 32, 2006
Subdivision 108-C	
s. 108-20	ad. No. 46, 1998
s. 108-25	ad. No. 46, 1998
s. 108-30	ad. No. 46, 1998 am. No. 32, 2006

Income Tax Assessment Act 1997

93

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 108-D	
s. 108-50	ad. No. 46, 1998 am. No. 173, 2000; No. 101, 2004; No 109, 2014
Link note to Guide	ad. No. 94, 1999 rep. No. 41, 2005
s. 108-55	ad. No. 46, 1998 am. Nos. 77 and 170, 2001; No. 119, 2002; No. 93, 2011
s. 108-60	ad. No. 46, 1998 rs. No. 77, 2001
s. 108-65	ad. No. 46, 1998
s. 108-70	ad. No. 46, 1998 am. No. 114, 2000; No. 77, 2001
s. 108-75	ad. No. 46, 1998 am. No. 77, 2001; No. 101, 2004; No. 101, 2006; No 109, 2014
s. 108-80	ad. No. 46, 1998
s. 108-85	ad. No. 46, 1998
Division 109	
s. 109-1	ad. No. 46, 1998
Subdivision 109-A	
s. 109-5	ad. No. 46, 1998 am. Nos. 114 and 173, 2000; Nos. 77 and 167, 2001
s. 109-10	ad. No. 46, 1998 am. No. 173, 2000; No. 163, 2001; No. 162, 2005; No. 58, 2006
s. 109-15	ad. No. 46, 1998 rs. No. 114, 2000 rep No 119, 2013
Subdivision 109-B	
s. 109-50	ad. No. 46, 1998
s. 109-55	ad. No. 46, 1998

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 63, 1998; Nos. 94 and 169, 1999; Nos. 58 and 114, 2000; No. 163, 2001; No. 53, 2002; Nos. 101 and 133, 2003; No. 101, 2004; No. 41, 2005; Nos. 32 and 168, 2006; No. 133, 2009; Nos. 19 and 56, 2010, No 109, 2014
s. 109-60	ad. No. 46, 1998
	am. No. 103, 1999; No. 89, 2000; No. 41, 2005; No. 58, 2006; No. 15, 2007; Nos. 45 and 97, 2008; Nos. 88 and 133, 2009; Nos. 41 and 132, 2011; <u>No. 53, 2015</u> ; No 70, 2015
Division 110	
s. 110-1	ad. No. 46, 1998
s. 110-5	ad. No. 46, 1998
s. 110-10	ad. No. 46, 1998
	am. No. 77, 2001; Nos. 117 and 136, 2002; Nos. 16, 107 and 133, 2003; No. 101, 2004; No. 55, 2007; No. 56, 2010
Subdivision 110-A	
s. 110-25	ad. No. 46, 1998
	am. Nos. 16, 94 and 169, 1999; Nos. 58 and 89, 2000; No. 169, 2001; No. 101, 2003; No. 83, 2004; No. 95, 2004; Nos. 32 and 58, 2006; No. 15, 2009
s. 110-30	ad. No. 46, 1998
	rep. No. 16, 1999
s. 110-35	ad. No. 46, 1998
	am. No. 94, 1999; Nos. 32 and 58, 2006; Nos. 56 and 136, 2010
s. 110-36	ad. No. 32, 2006
	am. No. 45, 2008; No 70, 2015
s. 110-37	ad. No. 173, 2000
s. 110-38	ad. No. 147, 2005
	am. No. 32, 2006; No. 78, 2007; No. 16, 2010; Nos. 44 and 88, 2013; No 110, 2014
s. 110-40	ad. No. 16, 1999
	am. No. 173, 2000; No. 72, 2001; No. 97, 2008
s. 110-43	ad. No. 16, 1999
	am. No. 173, 2000; No. 72, 2001; No. 97, 2008

Income Tax Assessment Act 1997

95

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 110-45	ad. No. 16, 1999 am. Nos. 164 and 176, 1999; Nos. 114 and 173, 2000; Nos. 72 and 77, 2001; No. 119, 2002; No. 95, 2004; No. 101, 2006; No. 93, 2011
s. 110-50	ad. No. 16, 1999 am. No. 176, 1999; Nos. 114 and 173, 2000; Nos. 72 and 77, 2001; No. 95, 2004; No. 101, 2006
s. 110-53	ad. No. 16, 1999 am. Nos. 114 and 173, 2000; No. 97, 2008
s. 110-54	ad. No. 142, 2003
Subdivision 110-B	
s. 110-55	ad. No. 46, 1998 am. Nos. 16, 93, 164 and 169, 1999; No. 77, 2001; No. 83, 2004; No. 95, 2004; Nos. 23 and 147, 2005; Nos. 32, 58 and 101, 2006; No. 78, 2007; No. 16, 2010; Nos. 44 and 88, 2013; No 110, 2014
s. 110-60	ad. No. 46, 1998 am. Nos. 16, 93, 164 and 169, 1999; No. 77, 2001; No. 23, 2005; No. 101, 2006
Division 112	
s. 112-1	ad. No. 46, 1998
s. 112-5	ad. No. 46, 1998 am. No. 15, 2009
Subdivision 112-A	
s. 112-15	ad. No. 46, 1998
s. 112-20	ad. No. 46, 1998 am. Nos. 94 and 176, 1999; No. 114, 2000; No. 58, 2006; No. 91, 2008; No. 133, 2009; No. 41, 2011; No. 88, 2013
s. 112-25	ad. No. 46, 1998
s. 112-30	ad. No. 46, 1998 am. No. 94, 1999; No. 114, 2000
s. 112-35	ad. No. 46, 1998 am. No. 94, 1999
s. 112-36	ad No 10, 2016

Endnote 4—Amendment history

Provision affected	How affected
s. 112-37	ad. No. 91, 2008
s. 112-38	ad. No. 84, 2013 rep No 96, 2014
Subdivision 112-B	
s. 112-40	ad. No. 46, 1998
s. 112-45	ad. No. 46, 1998 am. Nos. 77 and 167, 2001; Nos. 53 and 90, 2002; Nos. 23 and 41, 2005
s. 112-48	ad. No. 58, 2000
s. 112-50	ad. No. 46, 1998
s. 112-53	ad. No. 89, 2000 am. No. 14, 2009; No 135, 2015
s. 112-53AA.....	ad. No. 164, 2007
s. 112-53AB.....	ad. No. 12, 2012
s. 112-53A	ad. No. 143, 2007
s. 112-53B.....	ad. No. 164, 2007
s. 112-53C.....	ad. No. 136, 2010
s. 112-54	ad. No. 90, 2002
s. 112-54A	ad. No. 19, 2010
s. 112-55	ad. No. 46, 1998 am. No. 169, 1999
s. 112-60	ad. No. 46, 1998 am. No. 63, 1998
s. 112-65	ad. No. 46, 1998
s. 112-70	ad. No. 46, 1998 rs. No. 163, 2001
s. 112-75	ad. No. 46, 1998 am. No. 101, 2003 rep. No. 133, 2009
s. 112-77	ad. No. 133, 2003
s. 112-80	ad. No. 46, 1998

Income Tax Assessment Act 1997

97

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 112-85	ad. No. 46, 1998
s. 112-87	ad. No. 46, 1998 am. No. 32, 2006; No. 97, 2008
s. 112-90	ad. No. 46, 1998
s. 112-92	ad. No. 57, 2002
s. 112-95	ad. No. 46, 1998 rs. No. 169, 1999
s. 112-97	ad. No. 46, 1998 am. No. 103 and 169, 1999; Nos. 89 and 173, 2000; Nos. 101 and 133, 2003; No. 101, 2004; No. 41, 2005; Nos. 58, 101 and 168, 2006; Nos. 15, 79 and 164, 2007; Nos. 45 and 97, 2008; Nos. 15, 42, 88 and 133, 2009; No 19, 2010 (<u>Sch 2 item 13</u>); Nos. 56 and 79, 2010; Nos. 41 and 132, 2011; No. 12, 2012; No. 89, 2013 (<u>Sch 1 item 15</u>); No 83, 2014; <u>No 53, 2015</u> ; No 70, 2015; No 130, 2015
Subdivision 112-C	
s. 112-100	ad. No. 46, 1998
s. 112-105	ad. No. 46, 1998 am. No. 90, 2002
s. 112-110	ad. No. 46, 1998 am. No. 90, 2002; No. 97, 2008
s. 112-115	ad. No. 46, 1998 am. Nos. 94 and 165, 1999; No. 173, 2000; No. 77, 2001; Nos. 53 and 90, 2002; No. 101, 2004; Nos. 55, 143 and 164, 2007; No. 97, 2008; No. 136, 2010; No. 12, 2012; No 109, 2014; No 133, 2014
Subdivision 112-D	
s. 112-135	ad. No. 46, 1998
s. 112-140	ad. No. 46, 1998 am. Nos. 53 and 90, 2002
s. 112-145	ad. No. 46, 1998 am. No. 90, 2002; No. 97, 2008
s. 112-150	ad. No. 46, 1998

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 114, 2001; Nos. 53, 57 and 117, 2002; No. 66, 2003; No. 78, 2005; No. 58, 2006; No.164, 2007; No. 144, 2008; No. 19, 2010; No. 12, 2012; No 109, 2014
Division 114	
s. 114-1	ad. No. 46, 1998
	am. No. 169, 1999; No. 32, 2006
s. 114-5	ad. No. 46, 1998
	am. No. 169, 1999; No. 89, 2000; No. 169, 2001; No. 32, 2006; No. 45, 2008; No 70, 2015
s. 114-10	ad. No. 46, 1998
	am. No. 169, 1999; No. 117, 2002
s. 114-15	ad. No. 46, 1998
	am. No. 114, 2000; No. 163, 2001; No. 41, 2011
s. 114-20	ad. No. 46, 1998
	am. No. 41, 2011
Division 115	
Division 115	ad. No. 169, 1999
s. 115-1	ad. No. 169, 1999
	am. No. 169, 2001
Subdivision 115-A	
s. 115-5	ad. No. 169, 1999
	am. No. 133, 2003
s. 115-10	ad. No. 169, 1999
	am. No. 89, 2000; No. 101, 2006; No. 45, 2008; No 70, 2015
s. 115-15	ad. No. 169, 1999
s. 115-20	ad. No. 169, 1999
	rs. No. 173, 2000
	am. No. 169, 2001; Nos. 119 and 136, 2002; No. 101, 2006
s. 115-25	ad. No. 169, 1999
	am. No. 165, 1999; Nos. 77 and 167, 2001; No. 136, 2002; No. 133, 2003; No. 55, 2007; No. 56, 2010
s. 115-30	ad. No. 169, 1999

Income Tax Assessment Act 1997

99

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 173, 2000; No. 101, 2003; No. 147, 2005; No. 56, 2007; No. 133, 2009; No 19, 2010 (<u>Sch 2 item 14</u>); No 56, 2010; No 89, 2013 (<u>Sch 1 item 16</u>); No 124, 2013; No 105, 2015
Link note to s. 115-30	rep. No. 41, 2005
s. 115-32	ad. No. 56, 2010
s. 115-34	ad. No. 56, 2010
s. 115-40	ad. No. 169, 1999
	am. No. 56, 2010
s. 115-45	ad. No. 169, 1999
	rs. No. 173, 2000
	am. No. 58, 2006; No. 56, 2010
s. 115-50	ad. No. 169, 1999
	am. No. 41, 2011
Link note to s. 115-50	ad. No. 173, 2000
	rep. No. 41, 2005
s. 115-55	ad. No. 88, 2009
s. 115-60	ad. No. 173, 2000
	rep. No. 168, 2001
Subdivision 115-B	
s. 115-100	ad. No. 169, 1999
	rs. No. 89, 2000
	am. No. 45, 2008; No 124, 2013; No 70, 2015
s 115-105	ad No 124, 2013
s 115-110	ad No 124, 2013
s 115-115	ad No 124, 2013
s 115-120	ad No 124, 2013
Subdivision 115-C	
Subdivision 115-C	rs. No. 165, 1999
s. 115-200	ad. No. 169, 1999
	rs. No. 165, 1999
	am. No. 62, 2011

Endnote 4—Amendment history

Provision affected	How affected
Link note to Guide	rep. No. 41, 2005
s. 115-210	ad. No. 169, 1999 rs. No. 165, 1999
s. 115-215	ad. No. 169, 1999 rs. No. 165, 1999 am. No. 173, 2000; No. 79, 2007; No. 32, 2008; No. 62, 2011
s. 115-220	ad. No. 169, 1999 rs. No. 165, 1999 am. No. 79, 2007 rs. No. 62, 2011
s. 115-222	ad. No. 79, 2007 rs. No. 62, 2011
s. 115-225	ad. No. 169, 1999 rs. No. 165, 1999; No. 62, 2011
s. 115-227	ad. No. 62, 2011
s. 115-228	ad. No. 62, 2011 am. No. 12, 2012
s. 115-230	ad. No. 79, 2007 am. No. 62, 2011
Subdivision 115-D	
Subdivision 115-D	ad. No. 169, 2001
s. 115-275	ad. No. 169, 2001
Link note to Guide	rep. No. 41, 2005
s. 115-280	ad. No. 169, 2001 am. No. 64, 2005; No. 45, 2008; No. 97, 2008; No. 66, 2015; No. 70, 2015
s. 115-285	ad. No. 169, 2001 am. No. 117, 2002; No. 164, 2007
s. 115-290	ad. No. 169, 2001 am. No. 58, 2006; No. 97, 2008
s. 115-295	ad. No. 169, 2001

Income Tax Assessment Act 1997

101

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Division 116	
s. 116-1	ad. No. 46, 1998
s. 116-5	ad. No. 46, 1998
s. 116-10	ad. No. 46, 1998 am. No. 38, 2008; No. 15, 2009; No. 114, 2010
Link note to Guide	rep. No. 41, 2005
s. 116-20	ad. No. 46, 1998 am. No. 176, 1999 (as am. by No. 57, 2002); No. 77, 2001; No. 136, 2002; No. 58, 2006
s. 116-25	ad. No. 46, 1998 am. No. 58, 2000; Nos. 77 and 167, 2001; Nos. 119 and 136, 2002; No. 38, 2008; No. 19, 2010 (<u>Sch 2 items 15–17</u>); No 130, 2015; No 10, 2016
s. 116-30	ad. No. 46, 1998 am. Nos. 94, 165, 169 and 176, 1999; No. 173, 2000; No. 77, 2001; No. 136, 2002; No. 41, 2005; No. 55, 2007; Nos. 78 and 164, 2007; No. 38, 2008; No. 14, 2009; No. 133, 2009; No. 56, 2010; No. 114, 2000; No. 88, 2013
s. 116-35	ad. No. 38, 2008
s. 116-40	ad. No. 46, 1998
s. 116-45	ad. No. 46, 1998 am. No. 97, 2008
s. 116-50	ad. No. 46, 1998 am. No. 97, 2008
s. 116-55	ad. No. 46, 1998
s. 116-60	ad. No. 38, 2008
s. 116-65	ad. No. 46, 1998 rs. No. 58, 2006
s. 116-70	ad. No. 46, 1998 rs. No. 58, 2006
s. 116-75	ad. No. 46, 1998 rs. No. 173, 2000

Endnote 4—Amendment history

Provision affected	How affected
s. 116-80	ad. No. 46, 1998 am. No. 176, 1999; No. 58, 2006
s. 116-85	ad. No. 46, 1998 am. No. 176, 1999; No. 77, 2001; No. 96, 2004
s. 116-95	ad. No. 46, 1998 am. No. 176, 1999; No. 64, 2005; No. 168, 2006
s. 116-100	ad. No. 58, 2000
s. 116-105	ad. No. 167, 2001
s. 116-110	ad. No. 19, 2010 rep <u>No 19, 2010</u>
s. 116-115	ad No 130, 2015
s. 116-120	ad No 10, 2016
Division 118	
s. 118-1	ad No 46, 1998 am No 93, 1999; No 165, 1999; No 139, 2002; No 101, 2004; No 15, 2007; No 97, 2008; No 88, 2009; <u>No 53, 2015</u>
Subdivision 118-A	
Link note to Guide	rep. No. 41, 2005
s. 118-5	ad. No. 46, 1998
s. 118-10	ad. No. 46, 1998 am. No. 176, 1999; No. 173, 2000; No. 77, 2001
s. 118-12	ad. No. 46, 1998 rs. No. 66, 2003 am. No. 147, 2005; No. 143, 2007; No. 32, 2008; No. 79, 2010; No 110, 2014
s. 118-13	ad. No. 46, 1998
s. 118-14	ad. No. 76, 2000 rep. No. 101, 2006
Group heading to s. 118-15	rep. No. 114, 2000
s. 118-15	ad. No. 46, 1998 rs. No. 94, 1999

Income Tax Assessment Act 1997

103

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 114, 2000
	ad. No. 132, 2011
	am No 83, 2014
s. 118-20	ad. No. 46, 1998
	am. No. 63, 1998; No. 176, 1999; No. 66, 2003; No. 23, 2005; No. 80, 2006; No. 15, 2007; No. 91, 2008; No. 88, 2009; No 110, 2014
s. 118-21	ad. No. 136, 2002
	am. No. 78, 2007
s. 118-22	ad. No. 46, 1998
	rs. No. 15, 2007
s. 118-24	ad. No. 164, 1999
	rs. No. 77, 2001
	am. No. 170, 2001
	rs. No. 119, 2002
	am. No. 93, 2011
s. 118-25	ad. No. 46, 1998
s. 118-27	ad. No. 164, 2007
	rs. No. 15, 2009
	am. No. 136, 2010
s. 118-30	ad. No. 46, 1998
	am. No. 58, 2006
	rs. No. 101, 2006
s. 118-35	ad. No. 46, 1998
	am. No. 170, 2001
	rs. No. 93, 2011
s. 118-37	ad. No. 94, 1999
	am. Nos. 22 and 114, 2000; No. 12, 2003; Nos. 20 and 101, 2004; No. 41, 2005; No. 80, 2006; Nos. 38, 123 and 130, 2008; No. 42, 2009; No. 62, 2011; No. 88, 2013; No 13 and 109, 2014; No 21, 2015
s. 118-40	ad. No. 46, 1998

Endnote 4—Amendment history

Provision affected	How affected
s. 118-42	ad. No. 46, 1998
s. 118-45	ad. No. 46, 1998 am. No. 77, 2001
s. 118-55	ad. No. 46, 1998
s. 118-60	ad. No. 46, 1998 am. No. 58, 2000; No. 63, 2005; No. 58, 2006; No. 12, 2012
s. 118-65	ad. No. 86, 2000
s. 118-65	ad. No. 173, 2000
Renumbered s. 118-70	No. 101, 2003
s. 118-75	ad. No. 168, 2006 am. No. 144, 2008
s. 118-77	ad. No. 84, 2013
Group heading to s. 118-80	ad. No. 78, 2007
s. 118-80	ad. No. 78, 2007
Group heading to s. 118-85	ad. No. 147, 2011
s. 118-85	ad. No. 147, 2011
Subdivision 118-B	
s. 118-100	ad. No. 46, 1998 am. No. 61, 2011
s. 118-105	ad. No. 46, 1998 rs. Nos. 61 and 147, 2011
Link note to Guide	rep. No. 41, 2005
s. 118-110	ad. No. 46, 1998 am. No. 61, 2011
s. 118-115	ad. No. 46, 1998
s. 118-120	ad. No. 46, 1998 rs. No. 61, 2011
s. 118-125	ad. No. 46, 1998
s. 118-130	ad. No. 46, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 118-135	ad. No. 46, 1998
s. 118-140	ad. No. 46, 1998
s. 118-145	ad. No. 46, 1998 am. No. 56, 2010
s. 118-147	ad. No. 56, 2010
s. 118-150	ad. No. 46, 1998 am. No. 94, 1999; No. 56, 2010; No. 41, 2011
s. 118-155	ad. No. 46, 1998
s. 118-160	ad. No. 46, 1998
s. 118-165	ad. No. 46, 1998 am. No. 61, 2011
s. 118-170	ad. No. 46, 1998
s. 118-175	ad. No. 46, 1998
s. 118-178	ad. No. 168, 2006 am. No. 144, 2008
s. 118-180	ad. No. 46, 1998 am. No. 144, 2008
s. 118-185	ad. No. 46, 1998
s. 118-190	ad. No. 46, 1998 am. No. 56, 2010
s. 118-192	ad. No. 46, 1998 am. No. 94, 1999; No. 114, 2000; No. 58, 2006
s. 118-195	ad. No. 46, 1998 am. No. 94, 1999; No. 12, 2012
s. 118-197	ad. No. 114, 2000
s. 118-200	ad. No. 46, 1998 am. No. 56, 2010; No. 12, 2012
s. 118-205	ad. No. 46, 1998
s. 118-210	ad. No. 46, 1998 am. No. 173, 2000

Endnote 4—Amendment history

Provision affected	How affected
Group heading to s. 118-215	ad. No. 147, 2011
s. 118-215	ad. No. 147, 2011
s. 118-218	ad. No. 147, 2011
s. 118-220	ad. No. 147, 2011
s. 118-222	ad. No. 147, 2011
s. 118-225	ad. No. 147, 2011
s. 118-227	ad. No. 147, 2011
s. 118-230	ad. No. 147, 2011
Group heading to s. 118-240	ad. No. 61, 2011
s. 118-240	ad. No. 61, 2011
s. 118-245	ad. No. 61, 2011
s. 118-250	ad. No. 61, 2011
s. 118-255	ad. No. 61, 2011
s. 118-260	ad. No. 61, 2011
s. 118-265	ad. No. 61, 2011
Subdivision 118-C	rep. No. 165, 1999
s. 118-250	ad. No. 46, 1998 am. No. 114, 2000 rep. No. 165, 1999
s. 118-255	ad. No. 46, 1998 am. No. 114, 2000 rep. No. 165, 1999
s. 118-260	ad. No. 46, 1998 rep. No. 165, 1999
Subdivision 118-D	
s. 118-300	ad. No. 46, 1998 am. No. 169, 1999; No. 89, 2000; No. 45, 2008; No 21, 2015; No 70, 2015
s. 118-305	ad. No. 46, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 114, 2001
s. 118-310	ad. No. 46, 1998
s. 118-315	ad. No. 114, 2001
Renumbered s. 118-313	No. 41, 2005
s. 118-315	ad. No. 89, 2000
(2nd occurring)	
s. 118-320	ad. No. 89, 2000
	am. No. 15, 2007
Subdivision 118-E	
s. 118-350	ad. No. 46, 1998
	am. No. 169, 1999; No. 89, 2000; No. 45, 2008; No 70, 2015
s. 118-355	ad. No. 89, 2000
	rep. No. 58, 2006
Subdivision 118-F	
Subdivision 118-F	ad. No. 94, 1999
	rep. No. 165, 1999
	ad. No. 136, 2002
s. 118-400	ad. No. 94, 1999
	rep. No. 165, 1999
	ad. No. 136, 2002
	am. No. 78, 2007
Link note to Guide	rep. No. 41, 2005
s. 118-405	ad. No. 94, 1999
	rep. No. 165, 1999
	ad. No. 136, 2002
	am. No. 78, 2007
s. 118-407	ad. No. 173, 2000
	rep. No. 165, 1999
	ad. No. 78, 2007
s. 118-410	ad. No. 94, 1999
	rep. No. 165, 1999

Endnote 4—Amendment history

Provision affected	How affected
	ad. No. 136, 2002
	am. No. 105, 2004; No. 78, 2007
s. 118-415	ad. No. 94, 1999
	rep. No. 165, 1999
	ad. No. 136, 2002
	am. No. 41, 2005; No. 78, 2007
s. 118-420	ad. No. 94, 1999
	rep. No. 165, 1999
	ad. No. 136, 2002
	am. No. 105, 2004; No. 41, 2005; No. 78, 2007
s. 118-425	ad. No. 94, 1999
	rep. No. 165, 1999
	ad. No. 136, 2002
	am. No. 105, 2004; Nos. 78 and 164, 2007
s. 118-427	ad. No. 78, 2007
	am. No. 164, 2007
s. 118-428	ad. No. 78, 2007
s. 118-430	ad. No. 94, 1999
	rep. No. 165, 1999
	ad. No. 136, 2002
	am. No. 78, 2007
s. 118-435	ad. No. 94, 1999
	rep. No. 165, 1999
	ad. No. 136, 2002
	am. No. 41, 2005; No. 78, 2007
s. 118-440	ad. No. 94, 1999
	rep. No. 165, 1999
	ad. No. 136, 2002
	am. No. 105, 2004; No. 78, 2007
s. 118-445	ad. No. 94, 1999
	rep. No. 165, 1999

Income Tax Assessment Act 1997

109

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	ad. No. 136, 2002
s. 118-450	ad. No. 94, 1999 rep. No. 165, 1999
Subdivision 118-G	
Subdivision 118-G heading	rs. No. 136, 2002; No. 9, 2007
Subdivision 118-G	ad. No. 165, 1999
s. 118-500	ad. No. 165, 1999 am. No. 41, 2005
Link note to Guide	rep. No. 41, 2005
s. 118-505	ad. No. 165, 1999
s. 118-510	ad. No. 165, 1999 am. No. 55, 2001
s. 118-515	ad. No. 165, 1999 am. No. 41, 2005; No. 9, 2007
s. 118-520	ad. No. 165, 1999 am. No. 4, 2007 rs. No. 9, 2007
s. 118-525	ad. No. 165, 1999
Subdivision 118-H	
Subdivision 118-H	ad. No. 57, 2002
s. 118-550	ad. No. 57, 2002
Subdivision 118-I	
Subdivision 118-I	ad No 10, 2016
s 118-560	ad No 10, 2016
s 118-565	ad No 10, 2016
s 118-570	ad No 10, 2016
s 118-575	ad No 10, 2016
s 118-580	ad No 10, 2016
Division 121	
s. 121-10	ad. No. 46, 1998
Link note to Guide	rep. No. 41, 2005

Endnote 4—Amendment history

Provision affected	How affected
s. 121-20	ad. No. 46, 1998 am. No. 91, 2000; No. 146, 2001; No. 117, 2002
s. 121-25	ad. No. 46, 1998 am. No. 91, 2000; No. 146, 2001; No. 41, 2005; No. 101, 2006
s. 121-30	ad. No. 46, 1998 am. No. 114, 2000; No. 21, 2005; No. 168, 2006; No. 41, 2011
s. 121-35	ad. No. 94, 1999
Link note to s. 121-35	rep. No. 41, 2005
Part 3-3	
Part 3-3	ad. No. 46, 1998
Division 122	
s. 122-1	ad. No. 46, 1998
Subdivision 122-A	
Subdivision 122-A heading	rs. No. 173, 2000
s. 122-5	ad. No. 46, 1998
Link note to Guide	rep. No. 41, 2005
s. 122-15	ad. No. 46, 1998
s. 122-20	ad. No. 46, 1998 am. No. 176, 1999; No. 58, 2006
s. 122-25	ad. No. 46, 1998 am. No. 173, 2000; No. 77, 2001; No. 133, 2003; No. 41, 2005; Nos. 58 and 168, 2006; No. 132, 2011
s. 122-35	ad. No. 46, 1998 am. No. 176, 1999
s. 122-37	ad. No. 46, 1998 am. No. 176, 1999
s. 122-40	ad. No. 46, 1998
s. 122-45	ad. No. 46, 1998
s. 122-50	ad. No. 46, 1998 am. No. 176, 1999; No. 14, 2009
s. 122-55	ad. No. 46, 1998

Income Tax Assessment Act 1997

111

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 176, 1999
s. 122-60	ad. No. 46, 1998
	am. No. 176, 1999
s. 122-65	ad. No. 46, 1998
s. 122-70	ad. No. 46, 1998
	am. No. 90, 2002; No. 97, 2008
s. 122-75	ad. No. 46, 1998
Subdivision 122-B	
s. 122-120	ad. No. 46, 1998
Link note to Guide	rep. No. 41, 2005
s. 122-125	ad. No. 46, 1998
s. 122-130	ad. No. 46, 1998
	am. No. 176, 1999; No. 58, 2006
s. 122-135	ad. No. 46, 1998
	am. No. 173, 2000; No. 133, 2003; No. 41, 2005; No. 168, 2006
s. 122-140	ad. No. 46, 1998
	am. No. 176, 1999; No. 41, 2005; No. 58, 2006
s. 122-145	ad. No. 46, 1998
	am. No. 176, 1999
s. 122-150	ad. No. 46, 1998
s. 122-155	ad. No. 46, 1998
s. 122-160	ad. No. 46, 1998
	am. No. 176, 1999
s. 122-170	ad. No. 46, 1998
s. 122-175	ad. No. 46, 1998
s. 122-180	ad. No. 46, 1998
	am. No. 176, 1999
s. 122-185	ad. No. 46, 1998
	am. No. 176, 1999
s. 122-190	ad. No. 46, 1998
	am. No. 176, 1999

Endnote 4—Amendment history

Provision affected	How affected
s. 122-195	ad. No. 46, 1998
s. 122-200	ad. No. 46, 1998 am. No. 90, 2002; No. 97, 2008
s. 122-205	ad. No. 46, 1998
Link note to s. 122-205	rep. No. 94, 1999 ad. No. 165, 1999 rep. No. 41, 2005
Division 123	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-1	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-5	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-7	ad. No. 173, 2000 rep. No. 165, 1999
s. 123-10	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-15	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-20	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-25	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-30	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-35	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-40	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-45	ad. No. 94, 1999 rep. No. 165, 1999

Income Tax Assessment Act 1997

113

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 123-50	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-55	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-60	ad. No. 94, 1999 am. No. 164, 1999 rep. No. 165, 1999
s. 123-65	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-70	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-75	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-80	ad. No. 94, 1999 rep. No. 165, 1999
s. 123-85	ad. No. 94, 1999 rep. No. 165, 1999
Division 124	
s. 124-1	ad. No. 46, 1998
s. 124-5	ad. No. 46, 1998 am. No. 165, 1999; No. 53, 2002; No. 101, 2004; Nos. 143 and 164, 2007; No. 136, 2010; No 109, 2014
Subdivision 124-A	
s. 124-10	ad. No. 46, 1998 am. No. 114, 2000; No. 53, 2002; No. 90, 2002; No. 101, 2004; No. 164, 2007; No. 97, 2008; No. 88, 2009; No 109, 2014
s. 124-15	ad. No. 46, 1998 am. No. 114, 2000; No. 53, 2002; No. 101, 2004; No 109, 2014
s. 124-20	ad. No. 12, 2012 am No 133, 2014

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 124-B	
Link note to Guide	rep. No. 41, 2005
s. 124-70	ad. No. 46, 1998 am. No. 114, 2000; No. 41, 2005; Nos. 58 and 168, 2006
s. 124-75	ad. No. 46, 1998 am. No. 114, 2000; No. 77, 2001; No. 119, 2002; No. 132, 2011
s. 124-80	ad. No. 46, 1998 am. No. 176, 1999; No. 114, 2000; No. 77, 2001; No. 119, 2002; No. 132, 2011
s. 124-85	ad. No. 46, 1998 am. No. 176, 1999; No. 77, 2001; No. 41, 2005
s. 124-90	ad. No. 46, 1998
s. 124-95	ad. No. 46, 1998 am. No. 176, 1999
Subdivision 124-C	
s. 124-140	ad. No. 46, 1998 am. No. 173, 2000; No. 164, 2007; No. 88, 2009; No. 136, 2010
s. 124-145	ad. No. 164, 2007
s. 124-150	ad. No. 164, 2007
s. 124-155	ad. No. 164, 2007
s. 124-160	ad. No. 164, 2007
s. 124-165	ad. No. 164, 2007
Subdivision 124-D	
s. 124-190	ad. No. 46, 1998
Subdivision 124-E	
s. 124-240	ad. No. 46, 1998 am. No. 63, 1998; No. 41, 2005; Nos. 58 and 168, 2006
s. 124-245	ad. No. 46, 1998 am. No. 41, 2005; Nos. 58 and 168, 2006
Subdivision 124-F	
s. 124-295	ad. No. 46, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 41, 2005; Nos. 58 and 168, 2006
s. 124-300	ad. No. 46, 1998
	am. No. 41, 2005; Nos. 58 and 168, 2006
Subdivision 124-G	rep No 133, 2014
s. 124-350	ad. No. 46, 1998
	rep No 133, 2014
s. 124-355	ad. No. 46, 1998
	rep No 133, 2014
Link note to Guide	rep. No. 41, 2005
s. 124-360	ad. No. 46, 1998
	am. No. 117, 2002; No. 12, 2012
	rep No 133, 2014
s. 124-365	ad. No. 46, 1998
	am. No. 41, 2005; Nos. 58 and 168, 2006
	rep No 133, 2014
s. 124-370	ad. No. 46, 1998
	am. No. 117, 2002; No. 12, 2012
	rep No 133, 2014
s. 124-375	ad. No. 46, 1998
	am. No. 41, 2005; Nos. 58 and 168, 2006
	rep No 133, 2014
s. 124-380	ad. No. 46, 1998
	am. No. 117, 2002; No. 83, 2004; Nos. 58 and 168, 2006
	rep No 133, 2014
s. 124-382	ad. No. 117, 2007
	am. No. 12, 2012
	rep No 133, 2014
s. 124-385	ad. No. 46, 1998
	am. No. 176, 1999; No. 117, 2002
	rep No 133, 2014
s. 124-390	ad. No. 117, 2002

Endnote 4—Amendment history

Provision affected	How affected
	rep No 133, 2014
Subdivision 124-H	rep No 133, 2014
s. 124-435	ad. No. 46, 1998
	rep No 133, 2014
s. 124-440	ad. No. 46, 1998
	rep No 133, 2014
Link note to Guide	rep. No. 41, 2005
s. 124-445	ad. No. 46, 1998
	am. No. 12, 2012
	rep No 133, 2014
s. 124-450	ad. No. 46, 1998
	am. No. 41, 2005; Nos. 58 and 168, 2006
	rep No 133, 2014
s. 124-455	ad. No. 46, 1998
	am No. 12, 2012
	rep No 133, 2014
s. 124-460	ad. No. 46, 1998
	am. No. 41, 2005; Nos. 58 and 168, 2006
	rep No 133, 2014
s. 124-465	ad. No. 46, 1998
	am. Nos. 58 and 168, 2006
	rep No 133, 2014
s. 124-470	ad. No. 46, 1998
	am. No. 176, 1999
	rep No 133, 2014
Subdivision 124-I	
Subdivision 124-I.....	rs. No. 12, 2012
s. 124-510	ad. No. 12, 2012
s. 124-515	ad. No. 12, 2012
s. 124-520	ad. No. 46, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 103, 1999; No. 55, 2001; No. 41, 2005; Nos. 58 and 168, 2006
	rs. No. 12, 2012
s. 124-525	ad. No. 12, 2012
s. 124-530	ad. No. 12, 2012
s. 124-535	ad. No. 12, 2012
Subdivision 124-J	
s. 124-570	ad. No. 46, 1998
Link note to Guide	rep. No. 41, 2005
s. 124-575	ad. No. 46, 1998
s. 124-580	ad. No. 46, 1998
s. 124-585	ad. No. 46, 1998
	am. No. 176, 1999
s. 124-590	ad. No. 46, 1998
s. 124-595	ad. No. 46, 1998
s. 124-600	ad. No. 46, 1998
	am. No. 176, 1999
s. 124-605	ad. No. 46, 1998
Subdivision 124-K	
Subdivision 124-K heading.....	rs. No. 77, 2001
s. 124-655	ad. No. 46, 1998
	rs. No. 77, 2001
s. 124-660	ad. No. 46, 1998
	am. No. 77, 2001
Subdivision 124-L	
s. 124-700	ad. No. 46, 1998
Link note to Guide	rep. No. 41, 2005
s. 124-705	ad. No. 46, 1998
s. 124-710	ad. No. 46, 1998
	am. No. 41, 2005; No. 12, 2012; No 96, 2014
s. 124-715	ad. No. 46, 1998

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 176, 1999
s. 124-720	ad. No. 46, 1998
s. 124-725	ad. No. 46, 1998
s. 124-730	ad. No. 46, 1998
	am. No. 176, 1999
Subdivision 124-M	
Subdivision 124-M	ad. No. 165, 1999
s. 124-775	ad. No. 165, 1999
Link note to Guide	rep. No. 41, 2005
s. 124-780	ad. No. 165, 1999
	rs. No. 89, 2000
	am. No. 55, 2001; No. 57, 2002; No. 58, 2006; No. 97, 2008; No. 136, 2010; No 135, 2015
s. 124-781	ad. No. 89, 2000
	am. No. 58, 2006; No. 97, 2008; No. 136, 2010; No 135, 2015
s. 124-782	ad. No. 89, 2000
	am. No. 58, 2006; No. 97, 2008; No 135, 2015
s. 124-783	ad. No. 89, 2000
	am No. 101, 2003; No 119, 2013; No 135, 2015
s. 124-783A	ad No 135, 2015
s. 124-784	ad. No. 89, 2000
	am. No. 58, 2006
	rs No 135, 2015
s. 124-784A	ad. No. 14, 2009
	am No 135, 2015
s. 124-784B.....	ad. No. 14, 2009
s. 124-784C.....	ad. No. 14, 2009
	rs No 135, 2015
s. 124-785	ad. No. 165, 1999
s. 124-790	ad. No. 165, 1999
	am. No. 89, 2000; No. 97, 2008

Income Tax Assessment Act 1997

119

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 124-795	ad. No. 165, 1999 am. No. 89, 2000; No. 117, 2002; No. 41, 2005; No. 168, 2006; No. 14, 2009; No 133, 2014
s. 124-800	ad. No. 165, 1999 rs. No. 89, 2000 am. No. 58, 2006
s. 124-805	ad. No. 165, 1999 rep. No. 89, 2000
s. 124-810	ad. No. 165, 1999 am. No. 89, 2000; No. 41, 2011
Subdivision 124-N	
Subdivision 124-N	ad. No. 53, 2002
s. 124-850	ad. No. 53, 2002
Link note to Guide	rep. No. 41, 2005
s. 124-855	ad. No. 53, 2002
s. 124-860	ad. No. 53, 2002 am. Nos. 58 and 168, 2006; No. 12, 2012; No 133, 2014
s. 124-865	ad. No. 53, 2002
s. 124-870	ad. No. 53, 2002 am. No. 41, 2005; No. 58, 2006; No. 168, 2006
s. 124-875	ad. No. 53, 2002 am. No. 168, 2006
Subdivision 124-O	ad. No. 101, 2004 rep No 109, 2014
s. 124-880	ad. No. 101, 2004 rep No 109, 2014
s. 124-885	ad. No. 101, 2004 rep No 109, 2014
s. 124-890	ad. No. 101, 2004 rep No 109, 2014
s. 124-895	ad. No. 101, 2004

Endnote 4—Amendment history

Provision affected	How affected
	rep No 109, 2014
s. 124-900	ad. No. 101, 2004
	rep No 109, 2014
s. 124-905	ad. No. 101, 2004
	rep No 109, 2014
s. 124-910	ad. No. 101, 2004
	rep No 109, 2014
s. 124-915	ad. No. 101, 2004
	rep No 109, 2014
s. 124-920	ad. No. 101, 2004
	rep No 109, 2014
s. 124-925	ad. No. 101, 2004
	rep No 109, 2014
s. 124-930	ad. No. 101, 2004
	rep No 109, 2014
Subdivision 124-P	
Subdivision 124-P	ad. No. 143, 2007
s. 124-975	ad. No. 143, 2007
s. 124-980	ad. No. 143, 2007
s. 124-985	ad. No. 143, 2007
s. 124-990	ad. No. 143, 2007
s. 124-995	ad. No. 143, 2007
Subdivision 124-Q	
Subdivision 124-Q	ad. No. 164, 2007
s. 124-1040	ad. No. 164, 2007
s. 124-1045	ad. No. 164, 2007
	am. No. 12, 2012
s. 124-1050	ad. No. 164, 2007
s. 124-1055	ad. No. 164, 2007
s. 124-1060	ad. No. 164, 2007
s. 124-1065	ad. No. 164, 2007

Income Tax Assessment Act 1997

121

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 12, 2012
Subdivision 124-R	
Subdivision 124-R	ad. No. 136, 2010
s. 124-1100	ad. No. 136, 2010
s. 124-1105	ad. No. 136, 2010
s. 124-1110	ad. No. 136, 2010
s. 124-1115	ad. No. 136, 2010
s. 124-1120	ad. No. 136, 2010
s. 124-1125	ad. No. 136, 2010
s. 124-1130	ad. No. 136, 2010
s. 124-1135	ad. No. 136, 2010
s. 124-1140	ad. No. 136, 2010
s. 124-1145	ad. No. 136, 2010
s. 124-1150	ad. No. 136, 2010
s. 124-1155	ad. No. 136, 2010
s. 124-1160	ad. No. 136, 2010
s. 124-1165	ad. No. 136, 2010
Subdivision 124-S	
Subdivision 124-S.....	ad No 130, 2015
s 124-1220	ad No 130, 2015
s 124-1225	ad No 130, 2015
s 124-1230	ad No 130, 2015
s 124-1235	ad No 130, 2015
s 124-1240	ad No 130, 2015
s 124-1245	ad No 130, 2015
s 124-1250	ad No 130, 2015
Division 125	
Division 125	ad. No. 90, 2002
s. 125-1	ad. No. 90, 2002
Subdivision 125-A	
s. 125-5	ad. No. 90, 2002

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 125-B	
s. 125-50	ad. No. 90, 2002
Link note to Guide	rep. No. 41, 2005
s. 125-55	ad. No. 90, 2002
	am. No. 168, 2006
s. 125-60	ad. No. 90, 2002
	am. No. 147, 2005; No. 13, 2010
s. 125-65	ad. No. 90, 2002
	am. No. 12, 2012
s. 125-70	ad. No. 90, 2002
	am. No. 168, 2006; No. 12, 2012; No 133, 2014
s. 125-75	ad. No. 90, 2002
	am. No. 56, 2007; No. 133, 2009; No 105, 2015
s. 125-80	ad. No. 90, 2002
	am. No. 41, 2005; No. 97, 2008
s. 125-85	ad. No. 90, 2002
s. 125-90	ad. No. 90, 2002
s. 125-95	ad. No. 90, 2002
s. 125-100	ad. No. 90, 2002
Subdivision 125-C	
s. 125-150	ad. No. 90, 2002
Link note to Guide	rep. No. 41, 2005
s. 125-155	ad. No. 90, 2002
s. 125-160	ad. No. 90, 2002
s. 125-165	ad. No. 90, 2002
s. 125-170	ad. No. 90, 2002
Subdivision 125-D	
s. 125-225	ad. No. 90, 2002
Link note to Guide	rep. No. 41, 2005
s. 125-230	ad. No. 90, 2002

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 125-E	
Subdivision 125-E.....	ad. No. 12, 2012
s. 125-235	ad. No. 12, 2012
Division 126	
s. 126-1	ad. No. 46, 1998
Subdivision 126-A	
Subdivision 126-A heading.....	rs. No. 144, 2008
s. 126-5	ad. No. 46, 1998
	am. No. 114, 2000; No. 168, 2006; No. 164, 2007; Nos. 115 and 144, 2008
s. 126-15	ad. No. 46, 1998
	am. No. 176, 1999; No. 90, 2002; No. 168, 2006; No. 164, 2007; No. 97, 2008; Nos. 115 and 144, 2008
s. 126-20	ad. No. 46, 1998
	am. No. 168, 2006
s. 126-25	ad. No. 168, 2006
	am. No. 144, 2008
Subdivision 126-B	
s. 126-40	ad. No. 46, 1998
	rs. No. 68, 2002
Link note to Guide	rep. No. 41, 2005
s. 126-45	ad. No. 46, 1998
	am. No. 114, 2000
s. 126-50	ad. No. 46, 1998
	am. No. 94, 1999; No. 173, 2000; No. 68, 2002; No. 133, 2003; No. 83, 2004; No. 168, 2006; No. 132, 2011
s. 126-55	ad. No. 46, 1998
	am. No. 169, 1999
s. 126-60	ad. No. 46, 1998
	am. No. 169, 1999; No. 173, 2000; No. 90, 2002; No. 107, 2003; No. 97, 2008
s. 126-65	ad. No. 46, 1998

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 169, 1999
s. 126-70	ad. No. 46, 1998
	rep. No. 169, 1999
s. 126-75	ad. No. 46, 1998
	am. No. 168, 2006
s. 126-80	ad. No. 46, 1998
	rep. No. 169, 1999
s. 126-85	ad. No. 46, 1998
	am. Nos. 94, 169 and 176, 1999
Subdivision 126-C	
s. 126-125	ad. No. 46, 1998
	am. No. 66, 2003
Link note to Guide	rep. No. 41, 2005
s. 126-130	ad. No. 46, 1998
	am. No. 66, 2003; No. 41, 2011
s. 126-135	ad. No. 46, 1998
Subdivision 126-D	
Subdivision 126-D	ad. No. 114, 2001
s. 126-140	ad. No. 114, 2001
	am. No. 164, 2007; Nos. 115 and 144, 2008
Subdivision 126-E	
Subdivision 126-D	ad. No. 57, 2002
Relettered	
Subdivision 126-E.....	No. 58, 2006
Group heading to s. 126-185.....	rs. No. 58, 2006
s. 126-185	ad. No. 57, 2002
Link note to Guide	rep. No. 41, 2005
s. 126-190	ad. No. 57, 2002
	am. No. 97, 2008
s. 126-195	ad. No. 57, 2002
Subdivision 126-F.....	ad. No. 78, 2005

Income Tax Assessment Act 1997

125

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep No 109, 2014
s. 126-200	ad. No. 78, 2005
	rep No 109, 2014
s. 126-205	ad. No. 78, 2005
	rep No 109, 2014
s. 126-210	ad. No. 78, 2005
	am No 15, 2007
	rep No 109, 2014
Subdivision 126-G	
Subdivision 126-G	ad. No. 19, 2010
s. 126-215	ad. No. 19, 2010
s. 126-220	ad. No. 19, 2010
s. 126-225	ad. No. 19, 2010
	am No 133, 2014
s. 126-230	ad. No. 19, 2010
s. 126-235	ad. No. 19, 2010
s. 126-240	ad. No. 19, 2010
s. 126-245	ad. No. 19, 2010
s. 126-250	ad. No. 19, 2010
s. 126-255	ad. No. 19, 2010
s. 126-260	ad. No. 19, 2010
s. 126-265	ad. No. 12, 2012
Division 128	
s. 128-1	ad. No. 46, 1998
Link note to Guide	rep. No. 41, 2005
s. 128-10	ad. No. 46, 1998
	am. No. 169, 1999; No. 41, 2005
s. 128-15	ad. No. 46, 1998
	am. No. 169, 1999; No. 176, 1999; No. 41, 2005; Nos. 58 and 168, 2006; No. 97, 2008; No. 41, 2011; No. 147, 2011
s. 128-20	ad. No. 46, 1998

Endnote 4—Amendment history

Provision affected	How affected
s. 128-25	ad. No. 46, 1998 am. Nos. 169 and 176, 1999; No. 41, 2005; No. 168, 2006; No. 97, 2008
s. 128-50	ad. No. 46, 1998 am. No. 176, 1999
Division 130	
s. 130-1	ad. No. 46, 1998 rs. No. 133, 2003
Subdivision 130-A	
s. 130-15	ad. No. 46, 1998 am. No. 63, 1998; No. 94, 1999
Link note to Guide	rep. No. 41, 2005
s. 130-20	ad. No. 46, 1998 am. No. 63, 1998 (as am. by No. 57, 2002); No. 94, 1999; No. 173, 2000; No. 58, 2006
Subdivision 130-B	
s. 130-40	ad. No. 46, 1998 am. No. 94, 1999; No. 163, 2001; No. 133, 2003; No. 133, 2009
s. 130-45	ad. No. 46, 1998 am. No. 163, 2001
s. 130-50	ad. No. 46, 1998
Subdivision 130-C	
Subdivision 130-C heading	rs. No. 163, 2001
s. 130-60	ad. No. 46, 1998 am. No. 114, 2000; No. 163, 2001; No. 133, 2003
Subdivision 130-D	
Subdivision 130-D	rs. No. 133, 2009
s. 130-75	ad. No. 133, 2009
s. 130-80	ad. No. 46, 1998 am. No. 101, 2003; Nos. 41 and 64, 2005; No. 147, 2005; Nos. 32, 58 and 168, 2006; No. 97, 2008

Income Tax Assessment Act 1997

127

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 133, 2009
	am No 105, 2015
s. 130-83	ad. No. 46, 1998
	am. No. 173, 2000; No. 101, 2003; Nos. 41 and 64, 2005; Nos. 32 and 168, 2006; No. 97, 2008
	rep. No. 133, 2009
s. 130-85	ad. No. 46, 1998
	am. No. 101, 2003; No. 64, 2005; Nos. 32 and 168, 2006
	rs. No. 133, 2009
s. 130-90	ad. No. 46, 1998
	am. No. 179, 1999; No. 168, 2001; No. 101, 2003; Nos. 41 and 64, 2005; No. 56, 2007; No. 59, 2008; No. 88, 2009
	rs. No. 133, 2009
	am. No. 41, 2011
s. 130-95	ad. No. 41, 2005
	rs. No. 133, 2009
s. 130-97	ad. No. 56, 2007
	rep. No. 133, 2009
s. 130-100	ad. No. 133, 2009
Renumbered s. 130-97	No. 41, 2011
Subdivision 130-E	
Subdivision 130-E.....	ad. No. 133, 2003
s. 130-100	ad. No. 133, 2003
	am. No. 15, 2009
s. 130-105	ad. No. 133, 2003
Division 132	
s. 132-1	ad. No. 46, 1998
s. 132-5	ad. No. 46, 1998
s. 132-10	ad. No. 46, 1998
	am. No. 176, 1999; No. 77, 2001
s. 132-15	ad. No. 46, 1998

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 176, 1999
Division 134	
s. 134-1	ad. No. 46, 1998 am. No. 94, 1999; No. 173, 2000; No. 53, 2002; No. 133, 2003; No. 58, 2006; No. 133, 2009
Division 136 heading	rs. No. 41, 2005 rep. No. 168, 2006
Division 136	rep. No. 168, 2006
s. 136-1	ad. No. 46, 1998 am. No. 41, 2005 rep. No. 168, 2006
Link note to Guide	rep. No. 41, 2005
s. 136-5	ad. No. 46, 1998 am. No. 41, 2005 rep. No. 168, 2006
s. 136-10	ad. No. 46, 1998 am. Nos. 94 and 165, 1999; Nos. 89 and 114, 2000; Nos. 77 and 167, 2001; No. 53, 2002; Nos. 16 and 133, 2003; Nos. 23 and 41, 2005 rep. No. 168, 2006
s. 136-15	ad. No. 46, 1998 am. No. 136, 2002 rep. No. 168, 2006
s. 136-20	ad. No. 46, 1998 am. No. 41, 2005 rep. No. 168, 2006
s. 136-25	ad. No. 46, 1998 am. No. 63, 1998; No. 165, 1999; No. 89, 2000; No. 114, 2000; No. 117, 2002; No. 41, 2005; No. 101, 2006 rep. No. 168, 2006
s. 136-30	ad. No. 46, 1998 rep. No. 168, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 136-B heading.....	rs. No. 41, 2005 rep. No. 168, 2006
s. 136-40	ad. No. 46, 1998 am. No. 176, 1999; No. 41, 2005; No. 64, 2005; No. 32, 2006 rep. No. 168, 2006
s. 136-45	ad. No. 46, 1998 am. No. 176, 1999 rep. No. 168, 2006
s. 136-50	ad. No. 46, 1998 rep. No. 168, 2006
Division 138	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-1	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-3	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-5	ad. No. 94, 1999 am. No. 77, 2001 rep. No. 90, 2002
s. 138-15	ad. No. 94, 1999 am. No. 169, 1999; No. 114, 2000 rep. No. 90, 2002
s. 138-20	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-25	ad. No. 23, 2005 rep. No. 90, 2002
s. 138-30	ad. No. 94, 1999 rep. No. 90, 2002
Subdivision 138-B heading.....	rs. No. 77, 2001 rep. No. 90, 2002
s. 138-80	ad. No. 94, 1999

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 90, 2002
s. 138-85	ad. No. 94, 1999
	am. No. 77, 2001
	rep. No. 90, 2002
s. 138-90	ad. No. 94, 1999
	rep. No. 90, 2002
s. 138-95	ad. No. 94, 1999
	rep. No. 90, 2002
s. 138-100	ad. No. 94, 1999
	am. No. 77, 2001
	rep. No. 90, 2002
s. 138-105	ad. No. 94, 1999
	rep. No. 90, 2002
s. 138-110	ad. No. 94, 1999
	am. No. 77, 2001
	rep. No. 90, 2002
s. 138-155	ad. No. 94, 1999
	rep. No. 90, 2002
s. 138-160	ad. No. 94, 1999
	am. No. 114, 2000
	rep. No. 90, 2002
s. 138-165	ad. No. 94, 1999
	rep. No. 90, 2002
s. 138-170	ad. No. 94, 1999
	rep. No. 90, 2002
s. 138-175	ad. No. 94, 1999
	rep. No. 90, 2002
s. 138-180	ad. No. 94, 1999
	rep. No. 90, 2002
s. 138-182	ad. No. 94, 1999
	rep. No. 90, 2002

Income Tax Assessment Act 1997

131

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 138-185	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-190	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-240	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-245	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-250	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-255	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-260	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-265	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-270	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-275	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-280	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-285	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-295	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-300	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-350	ad. No. 94, 1999 rep. No. 90, 2002
s. 138-355	ad. No. 94, 1999

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 90, 2002
s. 138-360	ad. No. 94, 1999
	am. No. 77, 2001
	rep. No. 90, 2002
s. 138-365	ad. No. 94, 1999
	am. No. 77, 2001
	rep. No. 90, 2002
s. 138-370	ad. No. 94, 1999
	rs. No. 77, 2001
	rep. No. 90, 2002
s. 138-375	ad. No. 94, 1999
	rep. No. 90, 2002
s. 138-420	ad. No. 94, 1999
	rep. No. 90, 2002
s. 138-425	ad. No. 94, 1999
	rep. No. 90, 2002
s. 138-430	ad. No. 94, 1999
	rep. No. 90, 2002
s. 138-433	ad. No. 94, 1999
	rep. No. 90, 2002
s. 138-435	ad. No. 94, 1999
	am. No. 165, 1999
	rep. No. 90, 2002
s. 138-440	ad. No. 94, 1999
	rep. No. 90, 2002
Division 139	ad. No. 169, 1999
	rep. No. 90, 2002
s. 139-5	ad. No. 169, 1999
	rep. No. 90, 2002
s. 139-10	ad. No. 169, 1999
	rep. No. 90, 2002

Income Tax Assessment Act 1997

133

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 139-15	ad. No. 169, 1999 rep. No. 90, 2002
s. 139-20	ad. No. 169, 1999 rep. No. 90, 2002
s. 139-25	ad. No. 169, 1999 rep. No. 90, 2002
s. 139-30	ad. No. 169, 1999 rep. No. 90, 2002
s. 139-35	ad. No. 169, 1999 rep. No. 90, 2002
s. 139-40	ad. No. 169, 1999 rep. No. 90, 2002
s. 139-45	ad. No. 169, 1999 rep. No. 90, 2002
s. 139-50	ad. No. 169, 1999 rep. No. 90, 2002
Division 140	rep. No. 90, 2002
s. 140-1	ad. No. 46, 1998 rep. No. 90, 2002
s. 140-5	ad. No. 46, 1998 rep. No. 90, 2002
s. 140-10	ad. No. 46, 1998 am. No. 94, 1999 rep. No. 90, 2002
s. 140-15	ad. No. 46, 1998 am. No. 173, 2000 rep. No. 90, 2002
s. 140-20	ad. No. 46, 1998 rep. No. 90, 2002
s. 140-22	ad. No. 46, 1998 rep. No. 90, 2002

Endnote 4—Amendment history

Provision affected	How affected
s. 140-25	ad. No. 46, 1998 rep. No. 90, 2002
s. 140-30	ad. No. 46, 1998 rep. No. 90, 2002
s. 140-45	ad. No. 46, 1998 rep. No. 90, 2002
s. 140-50	ad. No. 46, 1998 rep. No. 90, 2002
s. 140-55	ad. No. 46, 1998 am. No. 114, 2000 rep. No. 90, 2002
s. 140-60	ad. No. 46, 1998 rep. No. 90, 2002
s. 140-65	ad. No. 46, 1998 rep. No. 90, 2002
s. 140-70	ad. No. 46, 1998 rep. No. 90, 2002
s. 140-75	ad. No. 46, 1998 rep. No. 90, 2002
s. 140-90	ad. No. 46, 1998 rep. No. 90, 2002
s. 140-95	ad. No. 46, 1998 rep. No. 90, 2002
Division 149	
Subdivision 149-A	
s. 149-10	ad. No. 46, 1998 am. No. 101, 2006
s. 149-15	ad. No. 46, 1998 am. No. 97, 2008; No. 14, 2009
Subdivision 149-B	
s. 149-25	ad. No. 46, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 149-30	ad. No. 46, 1998 am. No. 144, 2008; No. 88, 2009
s. 149-35	ad. No. 46, 1998 am. No. 176, 1999
Subdivision 149-C	
s. 149-50	ad. No. 46, 1998 am. No. 94, 1999
s. 149-55	ad. No. 46, 1998 am. No. 94, 1999
s. 149-60	ad. No. 46, 1998 am. No. 94, 1999; No. 144, 2008
s. 149-65	ad. No. 46, 1998 rep. No. 94, 1999
s. 149-70	ad. No. 46, 1998 am. No. 94, 1999
s. 149-75	ad. No. 46, 1998 am. Nos. 94 and 176, 1999
s. 149-80	ad. No. 46, 1998 am. No. 94, 1999
Subdivision 149-D	rep. No. 94, 1999
s. 149-100	ad. No. 46, 1998 rep. No. 94, 1999
s. 149-105	ad. No. 46, 1998 am. No. 94, 1999 rep. No. 94, 1999
s. 149-110	ad. No. 46, 1998 rep. No. 94, 1999
s. 149-115	ad. No. 46, 1998 rep. No. 94, 1999
s. 149-120	ad. No. 46, 1998 rep. No. 94, 1999

Endnote 4—Amendment history

Provision affected	How affected
s. 149-125	ad. No. 46, 1998 rep. No. 94, 1999
s. 149-130	ad. No. 46, 1998 rep. No. 94, 1999
s. 149-135	ad. No. 46, 1998 rep. No. 94, 1999
s. 149-140	ad. No. 46, 1998 rep. No. 94, 1999
Subdivision 149-E.....	rep. No. 94, 1999
s. 149-145	ad. No. 46, 1998 rep. No. 94, 1999
s. 149-150	ad. No. 46, 1998 rep. No. 94, 1999
s. 149-155	ad. No. 46, 1998 rep. No. 94, 1999
Subdivision 149-F	
s. 149-162	ad. No. 94, 1999
s. 149-165	ad. No. 46, 1998 am. No. 94, 1999; No. 88, 2009
s. 149-170	ad. No. 46, 1998 am. No. 94, 1999; No. 88, 2009
Link note to s. 149-170	rs. No. 165, 1999 rep. No. 41, 2005
Division 152	
Division 152	ad. No. 165, 1999
s. 152-1	ad. No. 165, 1999
Link note to Guide	rep. No. 41, 2005
Subdivision 152-A	
s. 152-5	ad. No. 165, 1999 am. No. 41, 2005; Nos. 55 and 80, 2007; No. 42, 2009
Link note to Guide	rep. No. 41, 2005

Income Tax Assessment Act 1997

137

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 152-10	ad. No. 165, 1999 am. No. 173, 2000; No. 77, 2001; Nos. 55 and 80, 2007; No. 42, 2009; No. 41, 2011
s. 152-12	ad. No. 173, 2000
s. 152-15	ad. No. 165, 1999 am. No. 173, 2000 rs. No. 55, 2007 am. No. 80, 2007; No. 41, 2011
s. 152-20	ad. No. 165, 1999 am. Nos. 89 and 173, 2000; No. 58, 2006; Nos. 55 and 80, 2007; No. 42, 2009; No. 41, 2011; No 10, 2016
s. 152-25	ad. No. 165, 1999 am. No. 41, 2005; No. 55, 2007 rep. No. 80, 2007
s. 152-30	ad. No. 165, 1999 am. No. 95, 2004; No. 55, 2007 rep. No. 80, 2007
s. 152-35	ad. No. 165, 1999 rs. No. 55, 2007
s. 152-40	ad. No. 165, 1999 am. No. 101, 2003; No. 58, 2006; Nos. 55 and 80, 2007; No. 14, 2009 (as am. by No. 42, 2009); No. 42, 2009; No. 41, 2011
s. 152-42	ad. No. 80, 2007 am. No. 42, 2009 rep. No. 41, 2011
s. 152-45	ad. No. 165, 1999 am. No. 173, 2000; No. 101, 2004; No. 144, 2008; No 109, 2014
Group heading to	ad. No. 42, 2009
s. 152-47	ad. No. 42, 2009 am. No. 41, 2011
s. 152-48	ad. No. 42, 2009

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 41, 2011
s. 152-49	ad. No. 42, 2009
Group heading to	rs. No. 55, 2007
s. 152-50	
s. 152-50	ad. No. 165, 1999
	rs. No. 55, 2007
s. 152-55	ad. No. 165, 1999
	rs. No. 55, 2007
Group heading to	rs. No. 55, 2007
s. 152-60	
s. 152-60	ad. No. 165, 1999
	rs. No. 55, 2007
s. 152-65	ad. No. 55, 2007
s. 152-70	ad. No. 55, 2007
	am. No. 12, 2012
s. 152-75	ad. No. 55, 2007
Group heading to	ad. No. 41, 2011
s. 152-78	
s. 152-78	ad. No. 41, 2011
Group heading to	rs. No. 42, 2009
s. 152-80	
s. 152-80	ad. No. 55, 2007
	am. No. 42, 2009
Subdivision 152-B	
s. 152-100	ad. No. 165, 1999
	am. No. 55, 2007; No. 144, 2008
Link note to Guide	rep. No. 41, 2005
s. 152-105	ad. No. 165, 1999
	am. No. 55, 2007; No. 12, 2012
s. 152-110	ad. No. 165, 1999
	am. No. 119, 2002; No. 66, 2003; No. 55, 2007; No. 88, 2009; No. 12, 2012

Income Tax Assessment Act 1997

139

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 152-115	ad. No. 165, 1999 am. No. 173, 2000; No. 101, 2004; No. 55, 2007; No. 144, 2008; No. 109, 2014
s. 152-120	ad. No. 165, 1999 rs. No. 55, 2007 rep. No. 12, 2012
s. 152-125	ad. No. 165, 1999 am. No. 173, 2000 rs. No. 55, 2007 am. No. 88, 2009; No 10, 2016
Subdivision 152-C	
Subdivision 152-C heading	rs. No. 41, 2005
s. 152-200	ad. No. 165, 1999 rs. No. 58, 2006
Link note to Guide	rep. No. 41, 2005
s. 152-205	ad. No. 165, 1999
s. 152-210	ad. No. 165, 1999
s. 152-215	ad. No. 165, 1999 rs. No. 41, 2005
s. 152-220	ad. No. 173, 2000 am. No. 55, 2007
Subdivision 152-D	
s. 152-300	ad. No. 165, 1999 am. No. 58, 2006; No. 42, 2009
Link note to Guide	rep. No. 41, 2005
s. 152-305	ad. No. 165, 1999 am. No. 173, 2000; No. 95, 2004; No. 101, 2004; Nos. 15, 55 and 80, 2007; No. 42, 2009; No 10, 2016
s. 152-310	ad. No. 165, 1999 am. No. 58, 2006; Nos. 15 and 55, 2007; No. 97, 2008; No. 42, 2009; No. 56, 2010

Endnote 4—Amendment history

Provision affected	How affected
s. 152-315	ad. No. 165, 1999 am. No. 55, 2007
s. 152-320	ad. No. 165, 1999 am. No. 55, 2007; No. 56, 2010
s. 152-325	ad. No. 165, 1999 am. No. 173, 2000; No. 101, 2004; No. 58, 2006 rs. No. 55, 2007 am. No. 15, 2007; No. 42, 2009; No 10, 2016
s. 152-330	ad. No. 41, 2005
Subdivision 152-E	
s. 152-400	ad. No. 165, 1999 am. No. 58, 2006; No. 55, 2007
s. 152-405	ad. No. 165, 1999 rep. No. 55, 2007
Link note to Guide	rep. No. 41, 2005
Group heading to s. 152-410	ad. No. 55, 2007
s. 152-410	ad. No. 165, 1999 rs. No. 55, 2007
s. 152-415	ad. No. 165, 1999 rs. No. 55, 2007
s. 152-420	ad. No. 165, 1999 rs. No. 55, 2007
s. 152-425	ad. No. 165, 1999 am. No. 173, 2000 rep. No. 55, 2007
s. 152-430	ad. No. 41, 2005
Link note to s. 152-430	rep. No. 41, 2005
Part 3-5	
Link note to Part 3-5	rs. No. 163, 2001 rep. No. 41, 2005
Division 160	ad No 88, 2013

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep No 96, 2014
s 160-1	ad No 88, 2013
	rep No 96, 2014
s 160-5	ad No 88, 2013
	rep No 96, 2014
s 160-10	ad No 88, 2013
	rep No 96, 2014
s 160-15	ad No 88, 2013
	rep No 96, 2014
s 160-20	ad No 88, 2013
	rep No 96, 2014
s 160-25	ad No 88, 2013
	rep No 96, 2014
s 160-30	ad No 88, 2013
	rep No 96, 2014
s 160-35	ad No 88, 2013
	rep No 96, 2014
Division 164	
Division 164	ad. No. 163, 2001
s. 164-1	ad. No. 163, 2001
Link note to Guide	rep. No. 41, 2005
s. 164-5	ad. No. 163, 2001
s. 164-10	ad. No. 163, 2001
	am. No. 162, 2005
s. 164-15	ad. No. 163, 2001
	am. No. 162, 2005; Nos. 58 and 80, 2006
s. 164-20	ad. No. 163, 2001
	am. No. 162, 2005; No. 58, 2006
Division 165	
s. 165-1	rs. No. 46, 1998

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 165-A	
s. 165-5	am. No. 46, 1998; No. 169, 1999 rs. No. 147, 2005 am. No. 164, 2007; No 124, 2013
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 165-10	am. No. 58, 2000; No. 142, 2003; No. 147, 2005; No. 164, 2007
s. 165-12	rs. No. 169, 1999 am. No. 89, 2000; No. 147, 2005; No. 143, 2007; No 130, 2015
s. 165-13	am. No. 169, 1999 rs. No. 142, 2003 am. No. 147, 2005; No. 164, 2007
s. 165-15	am. No. 169, 1999; No. 147, 2005; No. 164, 2007
s. 165-20	am. No. 114, 2000
Subdivision 165-B	
s. 165-23	am. No. 147, 2005; No. 164, 2007
s. 165-25	am. No. 16, 1998
s. 165-30	rs. No. 147, 2005; No. 164, 2007
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 165-35	am. No. 58, 2000; No. 114, 2000; No. 147, 2005; No. 164, 2007; No 124, 2013
s. 165-37	am. No. 89, 2000; No. 147, 2005; No. 143, 2007; No. 97, 2008; No 130, 2015
s. 165-40	am. No. 147, 2005; No. 164, 2007; No 130, 2015
s. 165-45	am. No. 58, 2000; No. 147, 2005; No. 164, 2007; No. 41, 2011
s. 165-55	am. No. 121, 1997; No. 85, 1998; No. 169, 1999; No. 77, 2001; Nos. 58 and 101, 2006; No. 164, 2007; No. 97, 2008; No. 79, 2010; No. 84, 2013; No 34 and 96, 2014
s. 165-60	am. Nos. 121 and 147, 1997; No. 46, 1998; No. 101, 2006; No. 79, 2007
s. 165-65	am. Nos. 121 and 147, 1997; No. 46, 1998

Income Tax Assessment Act 1997

143

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 165-70	am. Nos. 121 and 147, 1997; No. 46, 1998; No. 142, 2003
s. 165-75	am. No. 16, 1998; No. 101, 2003
s. 165-80	am. No. 16, 1998
s. 165-85	am. No. 16, 1998
s. 165-90	am. No. 16, 1998
Link note to s. 165-90	rep. No. 46, 1998
Subdivision 165-CA	
s. 165-93	ad. No. 46, 1998
	rs. No. 169, 1999; No. 147, 2005
	am. No. 164, 2007
Link note to Guide	rep. No. 41, 2005
s. 165-96	ad. No. 46, 1998
	am. No. 58, 2000; No. 147, 2005
Subdivision 165-CB	
s. 165-99	ad. No. 46, 1998
	am. No. 147, 2005; No. 164, 2007
Link note to Guide	rep. No. 41, 2005
s. 165-102	ad. No. 46, 1998
	am. No. 58, 2000; No. 147, 2005
s. 165-105	ad. No. 46, 1998
s. 165-108	ad. No. 46, 1998
s. 165-111	ad. No. 46, 1998
s. 165-114	ad. No. 46, 1998
	am No 88, 2013
Subdivision 165-CC	
Subdivision 165-CC.....	ad. No. 169, 1999
s. 165-115	ad. No. 169, 1999
	rs. No. 89, 2000; No. 90, 2002
	am. No. 147, 2005; No. 164, 2007
s. 165-115AA.....	ad. No. 90, 2002
	am. No. 58, 2006; No. 80, 2007; No 21, 2015

Endnote 4—Amendment history

Provision affected	How affected
Link note to Guide	rep. No. 41, 2005
s. 165-115A	ad. No. 169, 1999 am. No. 89, 2000; No. 90, 2002; No. 58, 2006; No. 97, 2008
s. 165-115B.....	ad. No. 169, 1999 am. No. 89, 2000; No. 142, 2003; No. 147, 2005; No. 58, 2006; No. 164, 2007
s. 165-115BA.....	ad. No. 89, 2000 am. No. 142, 2003; No. 147, 2005; No. 164, 2007
s. 165-115BB.....	ad. No. 89, 2000 am. No. 41, 2005; No. 12, 2012
s. 165-115C.....	ad. No. 169, 1999 rs. No. 89, 2000 am. No. 101, 2003; No. 147, 2005; No. 143, 2007; No. 130, 2015
s. 165-115D	ad. No. 169, 1999 rs. No. 89, 2000 am. No. 147, 2005; No. 130, 2015
s. 165-115E.....	ad. No. 169, 1999 am. No. 89, 2000; No. 90, 2002; No. 58, 2006; No. 97, 2008
s. 165-115F	ad. No. 169, 1999 am. No. 89, 2000; No. 77, 2001; No. 90, 2002; No. 58, 2006; No. 12, 2012
Subdivision 165-CD	
Subdivision 165-CD	ad. No. 89, 2000
s. 165-115G	ad. No. 89, 2000 rep. No. 90, 2002
s. 165-115GA.....	ad. No. 90, 2002
s. 165-115GB.....	ad. No. 90, 2002 am. No. 23, 2005; No. 143, 2007
s. 165-115GC.....	ad. No. 90, 2002 am. No. 58, 2006; No. 80, 2007
s. 165-115H	ad. No. 89, 2000

Income Tax Assessment Act 1997

145

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 23, 2005; No. 97, 2008
Link note to Guide	rep. No. 41, 2005
s. 165-115J.....	ad. No. 89, 2000
s. 165-115K.....	ad. No. 89, 2000
s. 165-115L.....	ad. No. 89, 2000
	am. No. 147, 2005; No 130, 2015
s. 165-115M.....	ad. No. 89, 2000
	am. No. 147, 2005; No 130, 2015
s. 165-115N.....	ad. No. 89, 2000
	rs. No. 23, 2005
s. 165-115P.....	ad. No. 89, 2000
s. 165-115Q.....	ad. No. 89, 2000
s. 165-115R.....	ad. No. 89, 2000
	am. No. 77, 2001; No. 90, 2002; No 88, 2013
s. 165-115S.....	ad. No. 89, 2000
	am. No. 77, 2001; No. 90, 2002
s. 165-115T.....	ad. No. 89, 2000
	am. No. 90, 2002
s. 165-115U.....	ad. No. 89, 2000
	am. No. 90, 2002; No. 58, 2006; No. 97, 2008
s. 165-115V.....	ad. No. 89, 2000
	am. No. 77, 2001; No. 90, 2002; No. 58, 2006
s. 165-115W.....	ad. No. 89, 2000
	am. No. 90, 2002; No. 58, 2006
s. 165-115X.....	ad. No. 89, 2000
	am. No. 56, 2010; No 130, 2015
s. 165-115Y.....	ad. No. 89, 2000
	am. No. 58, 2006; No. 56, 2010
s. 165-115Z.....	ad. No. 89, 2000
	am No 130, 2015
s. 165-115ZA.....	ad. No. 89, 2000

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 90, 2002; No. 58, 2006; No. 79, 2010
s. 165-115ZB	ad. No. 89, 2000
	am. No. 16, 2003; No. 58, 2006
s. 165-115ZC	ad. No. 89, 2000
	am. No. 146, 2001; Nos. 23 and 41, 2005
s. 165-115ZD	ad. No. 90, 2002
	am. No. 16, 2003; No. 58, 2006
Subdivision 165-C	
s. 165-117	ad. No. 46, 1998
	am. No. 169, 1999
	rs. No. 147, 2005
	am. No. 164, 2007; No 124, 2013
s. 165-119	ad. No. 169, 1999
s. 165-120	ad. No. 46, 1998
	am. No. 58, 2000; No. 142, 2003; No. 41, 2005; No. 147, 2005; No. 162, 2005; No. 164, 2007
s. 165-123	ad. No. 46, 1998
	rs. No. 169, 1999
	am. No. 89, 2000; No. 147, 2005; No. 143, 2007; No 130, 2015
s. 165-126	ad. No. 46, 1998
	rs. No. 142, 2003
	am. No. 147, 2005; No. 164, 2007
s. 165-129	ad. No. 46, 1998
	am. No. 169, 1999; No. 147, 2005; No. 164, 2007; No 130, 2015
s. 165-132	ad. No. 46, 1998
	am. No. 142, 2003; No. 147, 2005; No. 164, 2007
Subdivision 165-D	
s. 165-150	rs. No. 169, 1999; No. 89, 2000
s. 165-155	rs. No. 169, 1999; No. 89, 2000
s. 165-160	rs. No. 169, 1999; No. 89, 2000
s. 165-165	rs. No. 169, 1999; No. 89, 2000

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Link note to s. 165-165	ad. No. 121, 1997 rep. No. 41, 2005
s. 165-180	am. No. 169, 1999; No. 114, 2000; No. 147, 2005
s. 165-185	rs. No. 169, 1999
s. 165-190	rs. No. 169, 1999
s. 165-195	am. No. 46, 1998; No. 169, 1999 rep. No. 147, 2005
s. 165-200	am. No. 89, 2000; No. 147, 2005
s. 165-202	ad. No. 147, 2005 am. No. 169, 2012; No 130, 2015
s. 165-203	ad. No. 147, 2005
s. 165-205	rs No 110, 2014
s. 165-207	ad. No. 58, 2000 rs. No. 147, 2005
s. 165-208	ad. No. 147, 2005 am <u>No 11, 2016</u>
s. 165-209	ad. No. 147, 2005
Subdivision 165-E	
s. 165-210	am. No. 114, 2000; No. 147, 2005; No. 164, 2007
s. 165-212A	ad. No. 147, 2005 rep. No. 164, 2007
s. 165-212B.....	ad. No. 147, 2005 rep. No. 164, 2007
s. 165-212C.....	ad. No. 147, 2005 rep. No. 164, 2007
s. 165-212D	ad. No. 147, 2005
s. 165-212E.....	ad. No. 147, 2005 rs No 130, 2015
Subdivision 165-F	
Subdivision 165-F.....	ad. No. 58, 2000
s. 165-215	ad. No. 58, 2000

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 89, 2000 (as am. by No. 57, 2002); No. 41, 2011
s. 165-220	ad. No. 58, 2000
	am. No. 41, 2011
s. 165-225	ad. No. 58, 2000
	rs. No. 41, 2011
s. 165-230	ad. No. 58, 2000
	am. No. 89, 2000 (as am. by No. 57, 2002); No. 41, 2011
s. 165-235	ad. No. 58, 2000
	am. Nos. 41 and 147, 2005; No. 97, 2008; No. 41, 2011
s. 165-240	ad. No. 58, 2000
	am. No. 101, 2006; No. 41, 2011
s. 165-245	ad. No. 58, 2000
	rs. No. 41, 2011
Subdivision 165-G	
Subdivision 165-G	ad. No. 147, 2005
s. 165-250	ad. No. 147, 2005
	am <u>No 11, 2016</u>
s. 165-255	ad. No. 147, 2005
Division 166	
Division 166	rs. No. 147, 2005
s. 166-1	rs. No. 147, 2005
Subdivision 166-AA	
s. 166-3	ad. No. 147, 2005
	am. No. 97, 2008
Subdivision 166-A	
s. 166-5	am. No. 114, 2000
	rs. No. 147, 2005
	am. No. 164, 2007
s. 166-10	am. No. 16, 1998
	rep. No. 147, 2005
s. 166-15	rs. No. 147, 2005

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 166-B	
Subdivision 166-B heading.....	rs. No. 46, 1998; No. 147, 2005
s. 166-20	am. No. 46, 1998
	rs. No. 147, 2005
	am. No. 164, 2007
s. 166-25	am. No. 46, 1998
	rs. No. 147, 2005
s. 166-30	am. Nos. 16 and 46, 1998
	rep. No. 147, 2005
s. 166-35	am. No. 46, 1998
	rs. No. 147, 2005
Link note to s. 166-35	rep. No. 46, 1998
Subdivision 166-C	
s. 166-40	ad. No. 46, 1998
	am. No. 114, 2000; No. 142, 2003
	rs. No. 147, 2005
	am. No. 164, 2007
s. 166-45	ad. No. 46, 1998
	rep. No. 147, 2005
s. 166-50	ad. No. 46, 1998
	rs. No. 147, 2005
Subdivision 166-CA	
Subdivision 166-CA	ad. No. 89, 2000
	rs. No. 147, 2005
s. 166-80	ad. No. 89, 2000
	rs. No. 147, 2005
s. 166-85	ad. No. 89, 2000
	rep. No. 147, 2005
s. 166-90	ad. No. 89, 2000
	rs. No. 147, 2005

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 166-D	
s. 166-135	ad. No. 147, 2005
s. 166-140	rep. No. 147, 2005
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 166-145	am. No. 16, 1998; No. 89, 2000 rs. No. 147, 2005 am No 130, 2015
s. 166-150	am. No. 46, 1998; No. 89, 2000 rep. No. 147, 2005
s. 166-155	am. No. 46, 1998 rep. No. 147, 2005
s. 166-160	am. No. 46, 1998 rep. No. 147, 2005
s. 166-165	am. No. 58, 2000 rs. No. 89, 2000 am. No. 114, 2000 rs. No. 147, 2005
s. 166-170	ad. No. 89, 2000 rep. No. 147, 2005
s. 166-175	ad. No. 147, 2005 am No 130, 2015
Subdivision 166-E	
Subdivision 166-E.....	ad. No. 147, 2005
s. 166-215	rs. No. 147, 2005
s. 166-220	am. No. 68, 2002 rs. No. 147, 2005
s. 166-225	am. No. 68, 2002 rs. No. 147, 2005 am No 130, 2015
s. 166-230	am. No. 114, 2000; No. 68, 2002

Income Tax Assessment Act 1997

151

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 147, 2005
	am No 130, 2015
s. 166-235	am. No. 68, 2002
	rs. No. 147, 2005
	am No 130, 2015
s. 166-240	am. No. 46, 1998
	rs. No. 147, 2005
	am No 130, 2015
s. 166-245	am. No. 156, 1999; No. 114, 2000; No. 55, 2001
	rs. No. 147, 2005
	am. No. 45, 2008; No 70, 2015
s. 166-250	am. No. 68, 2002
	rep. No. 147, 2005
s. 166-255	am. No. 68, 2002
	rs. No. 147, 2005
	am No 130, 2015
s. 166-260	rs. No. 147, 2005
	am No 130, 2015
s. 166-265	am. No. 16, 1998; No. 89, 2000
	rs. No. 147, 2005
s. 166-270	am. Nos. 16 and 46, 1998
	rs. No. 147, 2005
Link note to s. 166-270	rep. No. 41, 2005
s. 166-272	ad. No. 147, 2005
	am. No. 143, 2007
s. 166-275	ad. No. 147, 2005
s. 166-280	ad. No. 147, 2005
Subdivision 166-F	rep. No. 147, 2005
Link note to Guide	ad. No. 16, 1998
	rep. No. 41, 2005
Subdivision 166-G	rep. No. 147, 2005

Endnote 4—Amendment history

Provision affected	How affected
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
Division 167	
Division 167	ad No 130, 2015
s 167-1	ad No 130, 2015
Subdivision 167-A	
s 167-5	ad No 130, 2015
s 167-7	ad No 130, 2015
s 167-10	ad No 130, 2015
s 167-15	ad No 130, 2015
s 167-20	ad No 130, 2015
s 167-25	ad No 130, 2015
s 167-30	ad No 130, 2015
s 167-35	ad No 130, 2015
s 167-40	ad No 130, 2015
Subdivision 167-B	
s 167-75	ad No 130, 2015
s 167-80	ad No 130, 2015
s 167-85	ad No 130, 2015
s 167-90	ad No 130, 2015
Division 170	
Division 170 heading	rs. No. 68, 2002
Subdivision 170-A	
Subdivision 170-A heading	rs. No. 68, 2002
s. 170-1	rs. No. 68, 2002
s. 170-5	am. No. 121, 1997; No. 108, 1998; No. 68, 2002; No. 64, 2005; No. 164, 2007
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 170-15	am. No. 114, 2000; No. 117, 2002
s. 170-20	am. No. 142, 2003; No 88, 2013

Income Tax Assessment Act 1997

153

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 170-25	rs. No. 147, 1997 am. No. 169, 1999; No. 114, 2000
s. 170-30	am. No. 68, 2002; No. 117, 2002; No. 41, 2005
s. 170-32	ad. No. 117, 2002 am. No. 41, 2005
s. 170-33	ad. No. 117, 2002
s. 170-35	am. No. 95, 1997; No. 117, 2002
s. 170-40	am. No. 95, 1997; No. 117, 2002
s. 170-42	ad. No. 117, 2002
s. 170-45	am. No. 117, 2002; No. 142, 2003; No 88, 2013
s. 170-55	am. No. 117, 2002
Link note to s. 170-70	rep. No. 46, 1998
Group heading to s. 170-75	ad. No. 64, 2005
s. 170-75	ad. No. 64, 2005
Subdivision 170-B	
Subdivision 170-B heading	rs. No. 68, 2002
s. 170-101	ad. No. 46, 1998 rs. No. 68, 2002
Link note to Guide	rep. No. 41, 2005
s. 170-105	ad. No. 46, 1998 am. No. 108, 1998; No. 169, 1999; No. 68, 2002; No. 64, 2005; No. 164, 2007
s. 170-110	ad. No. 46, 1998
s. 170-115	ad. No. 46, 1998 am. No. 117, 2002; No. 41, 2005; No 88, 2013
s. 170-120	ad. No. 46, 1998
s. 170-125	ad. No. 46, 1998 am. No. 169, 1999; No. 114, 2000
s. 170-130	ad. No. 46, 1998 am. No. 68, 2002; No. 117, 2002; No. 41, 2005
s. 170-132	ad. No. 117, 2002

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 41, 2005
s. 170-133	ad. No. 117, 2002
	am. No. 41, 2005
s. 170-135	ad. No. 46, 1998
	am. No. 114, 2000; No. 117, 2002
s. 170-140	ad. No. 46, 1998
	am. No. 117, 2002; No. 41, 2005
s. 170-142	ad. No. 117, 2002
s. 170-145	ad. No. 46, 1998
	am. No. 169, 1999; No. 117, 2002; No 88, 2013
s. 170-150	ad. No. 46, 1998
s. 170-155	ad. No. 46, 1998
	am. No. 117, 2002
s. 170-160	ad. No. 46, 1998
s. 170-165	ad. No. 46, 1998
s. 170-170	ad. No. 46, 1998
	am. No. 169, 1999
Group heading to s. 170-174.....	ad. No. 64, 2005
s. 170-174	ad. No. 64, 2005
s. 170-175	ad. No. 46, 1998
	rep. No. 169, 1999
s. 170-180	ad. No. 46, 1998
	rep. No. 169, 1999
Link note to s. 170-180.....	rep. No. 169, 1999
Subdivision 170-C	
Subdivision 170-C	ad. No. 169, 1999
s. 170-201	ad. No. 169, 1999
Link note to Guide	rep. No. 41, 2005
s. 170-205	ad. No. 169, 1999
	am. No. 58, 2006
s. 170-210	ad. No. 169, 1999

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 89, 2000; No. 77, 2001; No. 41, 2005; No. 58, 2006
s. 170-215	ad. No. 169, 1999
	am. No. 89, 2000; No. 77, 2001; No. 41, 2005; No. 58, 2006
s. 170-220	ad. No. 169, 1999
	am. No. 89, 2000; No. 77, 2001; No. 41, 2005; No. 58, 2006; No. 101, 2006
s. 170-225	ad. No. 169, 1999
	am. No. 89, 2000; No. 77, 2001; No. 41, 2005; No. 58, 2006; No. 101, 2006
Link note to s. 170-225	rep. No. 169, 1999
Subdivision 170-D	
Subdivision 170-D	ad. No. 169, 1999
s. 170-250	ad. No. 169, 1999
Link note to Guide	rep. No. 41, 2005
s. 170-255	ad. No. 169, 1999
	am. No. 89, 2000; No. 41, 2005; No. 168, 2006
s. 170-260	ad. No. 169, 1999
	am. No. 89, 2000; No. 130, 2015
s. 170-265	ad. No. 169, 1999
	am. No. 89, 2000; No. 130, 2015
s. 170-270	ad. No. 169, 1999
	am. No. 90, 2002
s. 170-275	ad. No. 169, 1999
	am. No. 89, 2000
s. 170-280	ad. No. 169, 1999
	am. No. 89, 2000
Link note to s. 170-280	rep. No. 41, 2005
Division 175	
s. 175-1	am. No. 46, 1998
Subdivision 175-A	
s. 175-5	am. No. 16, 1998; No. 114, 2000; No. 147, 2005; No. 164, 2007

Endnote 4—Amendment history

Provision affected	How affected
s. 175-10	am. No. 147, 1997; No. 114, 2000; No. 147, 2005; No. 164, 2007; No 130, 2015
s. 175-15	am. No. 114, 2000; No. 147, 2005; No. 164, 2007
s. 175-20	am. No. 147, 1997; No. 114, 2000; No. 147, 2005
s. 175-25	am. No. 46, 1998; No. 147, 2005
s. 175-30	am. No. 147, 1997; No. 114, 2000; No. 147, 2005
s. 175-35	am. No. 114, 2000; No. 142, 2003
Link note to s. 175-35	rep. No. 46, 1998
Subdivision 175-CA	
s. 175-40	ad. No. 46, 1998 am. No. 114, 2000; No. 147, 2005; No. 164, 2007
s. 175-45	ad. No. 46, 1998 am. No. 147, 2005; No 130, 2015
s. 175-50	ad. No. 46, 1998 am. No. 147, 2005
Subdivision 175-CB	
s. 175-55	ad. No. 46, 1998
s. 175-60	ad. No. 46, 1998 am. No. 114, 2000; No. 147, 2005
s. 175-65	rs. No. 46, 1998 am. No. 114, 2000; No. 147, 2005
s. 175-70	ad. No. 46, 1998 am. No. 147, 2005
s. 175-75	ad. No. 46, 1998
Subdivision 175-C	
s. 175-80	ad. No. 46, 1998 am. No. 114, 2000; No. 147, 2005; No. 164, 2007
s. 175-85	ad. No. 46, 1998 am. No. 147, 2005; No 130, 2015
s. 175-90	ad. No. 46, 1998 am. No. 147, 2005

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 175-D	
Subdivision 175-D heading.....	rs. No. 147, 2005
s. 175-95	ad. No. 46, 1998
	am. No. 58, 2000
Link note to s. 175-95	rep. No. 41, 2005
s. 175-100	ad. No. 147, 2005
	am <u>No 11, 2016</u>
Division 180	
Division 180	ad. No. 58, 2000
s. 180-1	ad. No. 58, 2000
	rs. No. 41, 2005
Subdivision 180-A	
s. 180-5	ad. No. 58, 2000
	am. Nos. 41 and 147, 2005; No. 97, 2008
s. 180-10	ad. No. 58, 2000
	am. No. 101, 2006; No. 97, 2008; No. 41, 2011
Subdivision 180-B	
s. 180-15	ad. No. 58, 2000
	am. No. 41, 2005
s. 180-20	ad. No. 58, 2000
	am. No. 101, 2006; No. 97, 2008; No. 41, 2011
Division 195	
Subdivision 195-A	
s. 195-1	am. No. 46, 1998
Link note to Guide	am. No. 16, 1998
	rep. No. 41, 2005
s. 195-10	am. No. 68, 2002
s. 195-15	am. No. 68, 2002; No 88, 2013; No 96, 2014
Link note to s. 195-15	rep. No. 46, 1998
s. 195-25	ad. No. 46, 1998
s. 195-30	ad. No. 46, 1998

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 68, 2002
s. 195-35	ad. No. 46, 1998
	am. No. 68, 2002
Link note to s. 195-35	rs. No. 89, 2000; No. 72, 2001 (as am. by No. 57, 2002)
	rep. No. 41, 2005
Group heading to s 195-37	ad No 88, 2013
	rep No 96, 2014
s 195-37	ad No 88, 2013
	rep No 96, 2014
Subdivision 195-B	
Subdivision 195-B	ad. No. 136, 2002
s. 195-60	ad. No. 136, 2002
	am. No. 78, 2007
Link note to Guide	rep. No. 41, 2005
s. 195-65	ad. No. 136, 2002
	am. No. 78, 2007
s. 195-70	ad. No. 136, 2002
	am. No. 78, 2007
s 195-72	ad No 88, 2013
	rep No 96, 2014
s. 195-75	ad. No. 136, 2002
	am. No. 58, 2006
Division 197	
Division 197	ad. No. 80, 2006
s. 197-1	ad. No. 80, 2006
Subdivision 197-A	
s. 197-5	ad. No. 80, 2006
s. 197-10	ad. No. 80, 2006
s. 197-15	ad. No. 80, 2006
s. 197-20	ad. No. 80, 2006
	am. No. 143, 2007

Income Tax Assessment Act 1997

159

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 197-25	ad. No. 80, 2006
s. 197-30	ad. No. 80, 2006
s. 197-35	ad. No. 80, 2006
s. 197-37	ad. No. 97, 2008
s. 197-38	ad. No. 88, 2009
s. 197-40	ad. No. 80, 2006
s 197-42	ad No 21, 2015 rep <u>No 21, 2015</u>
Subdivision 197-B	
s 197-45	ad No 80, 2006 am No 66, 2015
Subdivision 197-C	
s. 197-50	ad. No. 80, 2006 am. No. 79, 2007
s. 197-55	ad. No. 80, 2006
s 197-60	ad No 80, 2006 am No 49, 2014; No 66, 2015
s 197-65	ad No 80, 2006 am No 66, 2015
s. 197-70	ad. No. 80, 2006
s. 197-75	ad. No. 80, 2006
s. 197-80	ad. No. 80, 2006
s. 197-85	ad. No. 80, 2006
Part 3-6	
Part 3-6	ad. No. 48, 2002
Division 200	
s. 200-1	ad. No. 48, 2002
s. 200-5	ad. No. 48, 2002
s. 200-10	ad. No. 48, 2002
s. 200-15	ad. No. 48, 2002
s. 200-20	ad. No. 48, 2002

Endnote 4—Amendment history

Provision affected	How affected
s 200-25	ad No 48, 2002 am No 66, 2015
s. 200-30	ad. No. 48, 2002
s. 200-35	ad. No. 48, 2002
s. 200-40	ad. No. 48, 2002
s. 200-45	ad. No. 48, 2002 am. No. 67, 2003; No. 101, 2003 (as am. by No. 67, 2003)
Division 201	
s. 201-1	ad. No. 48, 2002
s. 201-5	ad. No. 48, 2002
Division 202	
Subdivision 202-A	
s. 202-1	ad. No. 48, 2002
Link note to Guide	rep. No. 41, 2005
s. 202-5	ad. No. 48, 2002
Subdivision 202-B	
s. 202-10	ad. No. 48, 2002 am. No. 41, 2005
Link note to Guide	rep. No. 41, 2005
s. 202-15	ad. No. 48, 2002 am. No. 41, 2005
s. 202-20	ad. No. 48, 2002 am. No. 41, 2005
Subdivision 202-C	
s. 202-25	ad. No. 48, 2002
s. 202-30	ad. No. 48, 2002
Link note to Guide	rep. No. 41, 2005
s. 202-35	ad. No. 48, 2002
s. 202-40	ad. No. 48, 2002
s. 202-45	ad. No. 48, 2002

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. Nos. 90 and 117, 2002; Nos. 67 and 101, 2003; Nos. 58 and 101, 2006; Nos. 55 and 79, 2007; <u>No 53, 2015</u>
s. 202-47	ad. No. 117, 2007
Subdivision 202-D	
s. 202-50	ad. No. 48, 2002
s. 202-55	ad. No. 48, 2002
	am No 66, 2015
Link note to Guide	rep. No. 41, 2005
s 202-60	ad No 48, 2002
	am No 66, 2015
s. 202-65	ad. No. 48, 2002
Subdivision 202-E	
s. 202-70	ad. No. 48, 2002
Link note to Guide	rep. No. 41, 2005
s. 202-75	ad. No. 48, 2002
	am. No. 16, 2003
s. 202-80	ad. No. 48, 2002
s. 202-85	ad. No. 48, 2002
Division 203	
s. 203-1	ad. No. 48, 2002
s. 203-5	ad. No. 48, 2002
s. 203-10	ad. No. 48, 2002
Link note to Guide	rep. No. 41, 2005
s. 203-15	ad. No. 48, 2002
s. 203-20	ad. No. 48, 2002
	rs. No. 117, 2002
s. 203-25	ad. No. 48, 2002
s. 203-30	ad. No. 48, 2002
s. 203-35	ad. No. 48, 2002
s. 203-40	ad. No. 48, 2002
s. 203-45	ad. No. 48, 2002

Endnote 4—Amendment history

Provision affected	How affected
s 203-50	ad No 48, 2002 am No 66, 2015
s. 203-55	ad. No. 48, 2002
Division 204	
Subdivision 204-A	
s. 204-1	ad. No. 48, 2002 am. No. 58, 2006
s. 204-5	ad. No. 48, 2002
Subdivision 204-B	
s. 204-10	ad. No. 48, 2002
Link note to Guide	rep. No. 41, 2005
s. 204-15	ad. No. 48, 2002
Subdivision 204-C	
s. 204-20	ad. No. 48, 2002
Link note to Guide	rep. No. 41, 2005
s. 204-25	ad. No. 48, 2002 am. No. 41, 2005
Subdivision 204-D	
s. 204-26	ad. No. 48, 2002
Link note to Guide	rep. No. 41, 2005
s. 204-30	ad. No. 48, 2002 am. No. 90, 2002; No. 16, 2003; No. 83, 2004; No. 41, 2005; No. 58, 2006; No. 4, 2007; No. 79, 2010
s. 204-35	ad. No. 48, 2002 am. No. 90, 2002
s. 204-40	ad. No. 48, 2002
s. 204-41	ad. No. 90, 2002
s. 204-45	ad. No. 48, 2002 am. No. 90, 2002; No. 58, 2006
s. 204-50	ad. No. 48, 2002 am. No. 90, 2002

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 204-55	ad. No. 48, 2002
Subdivision 204-E	
s. 204-65	ad. No. 48, 2002
s. 204-70	ad. No. 48, 2002
	rs. No. 41, 2011
s. 204-75	ad. No. 48, 2002
	am. No. 16, 2003; No. 41, 2011
s. 204-80	ad. No. 48, 2002
	am. No. 58, 2006; No. 41, 2011
Division 205	
Division 205 heading	rs. No. 107, 2003
s. 205-1	ad. No. 48, 2002
	am. No. 107, 2003
s. 205-5	ad. No. 48, 2002
	am. No. 107, 2003
Link note to Guide	rep. No. 41, 2005
s. 205-10	ad. No. 48, 2002
s. 205-15	ad. No. 48, 2002
	am. Nos. 83 and 101, 2004; No. 58, 2006; No. 92, 2008; No. 88, 2009; No. 93, 2011; No 21, 2015 (<u>Sch 6 item 55</u>); No 70, 2015
s. 205-20	ad. No. 48, 2002
	am. No. 143, 2007
s. 205-25	ad. No. 48, 2002
	am. No. 90, 2002; No. 101, 2004; No. 41, 2005
s. 205-30	ad. No. 48, 2002
	am. No. 41, 2005; No. 80, 2006; No. 79, 2007; No. 92, 2008; No. 88, 2009; No. 93, 2011; No 88, 2013; No 70, 2015
s. 205-35	ad. No. 48, 2002
	am. No. 93, 2011; No 88, 2013; No 96, 2014
s. 205-40	ad. No. 48, 2002
s. 205-45	ad. No. 48, 2002

Endnote 4—Amendment history

Provision affected	How affected
s. 205-50	ad. No. 48, 2002 am. No. 41, 2005
s. 205-70	ad. No. 107, 2003 am. No. 78, 2005; No. 58, 2006; No. 143, 2007
Division 207	
s. 207-5	ad. No. 48, 2002 am. No. 83, 2004
Subdivision 207-A	
s. 207-10	ad. No. 48, 2002
Link note to Guide	rep. No. 41, 2005
s. 207-15	ad. No. 48, 2002 am. No. 66, 2003; No. 83, 2004; No. 45, 2008; No 70, 2015
s. 207-20	ad. No. 48, 2002
Subdivision 207-B	
Subdivision 207-B	rs. No. 83, 2004
s. 207-25	ad. No. 48, 2002 rs. No. 83, 2004
Link note to Guide	rep. No. 41, 2005
s. 207-30	ad. No. 48, 2002 am. No. 66, 2003 rs. No. 83, 2004
s. 207-35	ad. No. 48, 2002 rs. No. 83, 2004 am. No. 45, 2008; No. 62, 2011; No 70, 2015
s. 207-37	ad. No. 62, 2011
s. 207-40	ad. No. 48, 2002 rep. No. 83, 2004
s. 207-45	ad. No. 48, 2002 rs. No. 83, 2004 am. No. 15, 2007; No. 45, 2008; No 70, 2015
s. 207-50	ad. No. 48, 2002

Income Tax Assessment Act 1997

165

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 83, 2004
	am. No. 79, 2007; No. 62, 2011
s. 207-55	ad. No. 48, 2002
	rs. No. 83, 2004
	am. No. 58, 2006; No. 62, 2011
s. 207-57	ad. No. 83, 2004
s. 207-58	ad. No. 62, 2011
s. 207-59	ad. No. 62, 2011
	am. No. 12, 2012
Subdivision 207-C	
s. 207-60	ad. No. 48, 2002
s. 207-65	ad. No. 48, 2002
Link note to Guide	rep. No. 41, 2005
s. 207-70	ad. No. 48, 2002
s. 207-75	ad. No. 48, 2002
	am. No. 90, 2002; Nos. 41 and 64, 2005
Subdivision 207-D	
Subdivision 207-D	rs. No. 83, 2004
s. 207-80	ad. No. 48, 2002
	rs. No. 83, 2004
	am. No. 83, 2004
s. 207-85	ad. No. 48, 2002
	rs. No. 83, 2004
s. 207-90	ad. No. 48, 2002
	rs. No. 83, 2004
	am. No. 83, 2004
s. 207-95	ad. No. 48, 2002
	rs. No. 83, 2004
	am. No. 83, 2004; No. 41, 2005; No 68, 2014
s. 207-100	ad. No. 48, 2002
	rep. No. 83, 2004

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 207-E	
Subdivision 207-E heading	rs. No. 83, 2004
s. 207-105	ad. No. 48, 2002 rs. No. 83, 2004
Link note to Guide	rep. No. 41, 2005
s. 207-110	ad. No. 48, 2002 am. No. 66, 2003 rs. No. 83, 2004 am. No. 83, 2004; No. 15, 2007
s. 207-115	ad. No. 48, 2002 rep. No. 83, 2004
Group heading to s. 207-130	ad. No. 83, 2004
s. 207-130	ad. No. 48, 2002 am. No. 23, 2005
Renumbered s. 207-115	No. 23, 2005
s. 207-115	am. No. 63, 2005; No. 58, 2006; No. 169, 2012; No 96, 2013; No 110, 2014
s. 207-135	ad. No. 48, 2002
Renumbered s. 207-117	No. 23, 2005
s. 207-119	ad. No. 23, 2005
s. 207-120	ad. No. 48, 2002 am. No. 66, 2003 rep. No. 83, 2004 ad. No. 23, 2005 am. No. 58, 2006
s. 207-122	ad. No. 23, 2005
s. 207-124	ad. No. 23, 2005
s. 207-125	ad. No. 48, 2002 rep. No. 83, 2004
s. 207-126	ad. No. 23, 2005
s. 207-128	ad. No. 23, 2005

Income Tax Assessment Act 1997

167

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 58, 2006; No. 88, 2013
s. 207-130	ad. No. 23, 2005
	am. No. 41, 2011
s. 207-132	ad. No. 23, 2005
s. 207-134	ad. No. 23, 2005
s. 207-136	ad. No. 23, 2005
Subdivision 207-F	
s. 207-140	ad. No. 48, 2002
	rs. No. 83, 2004
Link note to Guide	rep. No. 41, 2005
s. 207-145	ad. No. 48, 2002
	rs. No. 83, 2004
	am. No. 101, 2006; No 68, 2014
s. 207-150	ad. No. 48, 2002
	rs. No. 83, 2004
	am. No. 101, 2006; No 68, 2014
s. 207-155	ad. No. 48, 2002
	am. No. 58, 2006
s. 207-157	ad. No. 68, 2014
s. 207-160	ad. No. 48, 2002
	rs. No. 83, 2004
s. 207-165	ad. No. 48, 2002
	rep. No. 83, 2004
s. 207-170	ad. No. 48, 2002
	rep. No. 83, 2004
Division 208	
Division 208	ad. No. 90, 2002
s. 208-5	ad. No. 90, 2002
	am. No. 66, 2003
s. 208-10	ad. No. 90, 2002
s. 208-15	ad. No. 90, 2002

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 208-A	
s. 208-20	ad. No. 90, 2002
s. 208-25	ad. No. 90, 2002
s. 208-30	ad. No. 90, 2002
s. 208-35	ad. No. 90, 2002
s. 208-40	ad. No. 90, 2002
	am. No. 66, 2003; No. 83, 2004; No. 41, 2005; No. 58, 2006
s. 208-45	ad. No. 90, 2002
	am. No. 83, 2004; No. 41, 2005; No. 58, 2006; No. 97, 2008
s. 208-50	ad. No. 90, 2002
Subdivision 208-B	
s. 208-55	ad. No. 90, 2002
Link note to Guide	rep. No. 41, 2005
s. 208-60	ad. No. 90, 2002
Subdivision 208-C	
s. 208-65	ad. No. 90, 2002
Link note to Guide	rep. No. 41, 2005
s. 208-70	ad. No. 90, 2002
Subdivision 208-D	
s. 208-75	ad. No. 90, 2002
Link note to Guide	rep. No. 41, 2005
s. 208-80	ad. No. 90, 2002
	am. No. 41, 2005
Subdivision 208-E	
s. 208-85	ad. No. 90, 2002
Link note to Guide	rep. No. 41, 2005
s. 208-90	ad. No. 90, 2002
s. 208-95	ad. No. 90, 2002
s. 208-100	ad. No. 90, 2002
Subdivision 208-F	
s. 208-105	ad. No. 90, 2002

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Link note to Guide	rep. No. 41, 2005
s. 208-110	ad. No. 90, 2002
s. 208-115	ad. No. 90, 2002 am. No. 66, 2003; No. 23, 2005
s. 208-120	ad. No. 90, 2002
s. 208-125	ad. No. 90, 2002
s. 208-130	ad. No. 90, 2002 am. No. 66, 2003; No. 23, 2005
s. 208-135	ad. No. 90, 2002
s. 208-140	ad. No. 90, 2002
s. 208-145	ad. No. 90, 2002 am. No. 101, 2004
s. 208-150	ad. No. 90, 2002
s. 208-155	ad. No. 90, 2002 am. No. 41, 2005; No. 58, 2006
s. 208-160	ad. No. 90, 2002
s. 208-165	ad. No. 90, 2002 am. No. 23, 2005
s. 208-170	ad. No. 90, 2002 am. No. 23, 2005
s. 208-175	ad. No. 90, 2002 am. No. 83, 2004
s. 208-180	ad. No. 90, 2002 am. No. 83, 2004
s. 208-185	ad. No. 90, 2002
Subdivision 208-G	
s. 208-190	ad. No. 90, 2002 am. No. 133, 2009
Link note to Guide	rep. No. 41, 2005
s. 208-195	ad. No. 90, 2002
s. 208-200	ad. No. 90, 2002

Endnote 4—Amendment history

Provision affected	How affected
s. 208-205	ad. No. 90, 2002 am. No. 41, 2005 rs. No. 133, 2009
s. 208-210	ad. No. 90, 2002 rep. No. 133, 2009
s. 208-215	ad. No. 90, 2002 am. No. 41, 2005; No. 56, 2007 rs. No. 133, 2009 am No 105, 2015
Subdivision 208-H	
s. 208-220	ad. No. 90, 2002
Link note to Guide	rep. No. 41, 2005
s. 208-225	ad. No. 90, 2002
s. 208-230	ad. No. 90, 2002
s. 208-235	ad. No. 90, 2002 am. No. 41, 2005 rs. No. 133, 2009
s. 208-240	ad. No. 90, 2002 am. No. 41, 2005; No. 133, 2009
Division 210	
Division 210	ad. No. 16, 2003
s. 210-1	ad. No. 16, 2003
s. 210-5	ad. No. 16, 2003
s. 210-10	ad. No. 16, 2003
s. 210-15	ad. No. 16, 2003
s. 210-20	ad. No. 16, 2003
Subdivision 210-A	
s. 210-25	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 210-30	ad. No. 16, 2003

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 210-B	
s. 210-35	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 210-40	ad. No. 16, 2003
Subdivision 210-C	
s. 210-45	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 210-50	ad. No. 16, 2003
Subdivision 210-D	
s. 210-55	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 210-60	ad. No. 16, 2003
Subdivision 210-E	
s. 210-65	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 210-70	ad. No. 16, 2003
	am. No. 12, 2012 (as am. by No. 88, 2013)
Subdivision 210-F	
s. 210-75	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 210-80	ad. No. 16, 2003
s. 210-81	ad. No. 16, 2003
s. 210-82	ad. No. 16, 2003
Subdivision 210-G	
s. 210-85	ad. No. 16, 2003
s. 210-90	ad. No. 16, 2003
s. 210-95	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 210-100	ad. No. 16, 2003
s. 210-105	ad. No. 16, 2003
s. 210-110	ad. No. 16, 2003

Endnote 4—Amendment history

Provision affected	How affected
s. 210-115	ad. No. 16, 2003 am. No. 97, 2008
s. 210-120	ad. No. 16, 2003 am. No. 41, 2005
s. 210-125	ad. No. 16, 2003
s. 210-130	ad. No. 16, 2003
s. 210-135	ad. No. 16, 2003
s. 210-140	ad. No. 16, 2003
s. 210-145	ad. No. 16, 2003
s. 210-150	ad. No. 16, 2003 am. No. 41, 2005
Subdivision 210-H	
s. 210-155	ad. No. 16, 2003
s. 210-160	ad. No. 16, 2003
s. 210-165	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 210-170	ad. No. 16, 2003 am. No. 23, 2005; Nos. 58 and 101, 2006; No. 15, 2007; No. 12, 2012 (as am. by No. 88, 2013)
s. 210-175	ad. No. 16, 2003 am. No. 45, 2008; No. 8, 2010; No 70, 2015
s. 210-180	ad. No. 16, 2003
Division 214	
Division 214	ad No 16, 2003
s 214-1	ad No 16, 2003
s 214-5	ad No 16, 2003 am No 97, 2008; No 2, 2015
Subdivision 214-A	
s 214-10	ad No 16, 2003
Link note to Guide	rep No 41, 2005
s 214-15	ad No 16, 2003

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s 214-20	ad No 16, 2003 am No 97, 2008
s 214-25	ad No 16, 2003 am No 58, 2006
s 214-30	ad No 16, 2003
s 214-35	ad No 16, 2003
s 214-40	ad No 16, 2003
s 214-45	ad No 16, 2003 am No 41, 2005
s 214-50	ad No 16, 2003 rep No 2, 2015
Subdivision 214-B	
s 214-55	ad No 16, 2003 am No 97, 2008
Link note to Guide	rep No 41, 2005
s 214-60	ad No 16, 2003 am No 79, 2007
s 214-65	ad No 16, 2003
s 214-70	ad No 16, 2003
s 214-75	ad No 16, 2003
s 214-80	ad No 16, 2003
s 214-85	ad No 16, 2003 rep No 2, 2015
Subdivision 214-C	
s. 214-90	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 214-95	ad. No. 16, 2003
s. 214-100	ad. No. 16, 2003
s. 214-105	ad. No. 16, 2003 am. No. 41, 2005; No. 97, 2008
s. 214-110	ad. No. 16, 2003

Endnote 4—Amendment history

Provision affected	How affected
s. 214-115	ad. No. 16, 2003
s. 214-120	ad. No. 16, 2003
s. 214-125	ad. No. 16, 2003
s. 214-130	ad. No. 16, 2003 rep. No. 75, 2010
s. 214-135	ad. No. 16, 2003
s. 214-140	ad. No. 16, 2003
Subdivision 214-D	
s. 214-145	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 214-150	ad. No. 16, 2003 am. No. 41, 2005
s. 214-155	ad. No. 16, 2003 am. No. 101, 2006
s. 214-160	ad. No. 16, 2003
s. 214-165	ad. No. 16, 2003 rep. No. 79, 2010
Subdivision 214-E	
Subdivision 214-E heading	rs No 2, 2015
s 214-170	ad No 16, 2003 am No 2, 2015
Link note to Guide	rep No 41, 2005
s 214-175	ad No 16, 2003
s 214-180	ad No 16, 2003 rep No 2, 2015
s 214-185	ad No 16, 2003 am No 97, 2008 rep No 114, 2009
Division 215	
Subdivision 215-A	
Subdivision 215-A heading.....	ad. No. 117, 2002

Income Tax Assessment Act 1997

175

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 215-1	ad. No. 48, 2002
Subdivision 215-B	
Subdivision 215-B	ad. No. 117, 2002
s. 215-5	ad. No. 117, 2002
s. 215-10	ad. No. 117, 2002
	am. No. 96, 2004; No. 41, 2005; No. 14, 2009
s. 215-15	ad. No. 117, 2002
s. 215-20	ad. No. 117, 2002
	am. No. 58, 2006; No. 66, 2015
s. 215-25	ad. No. 117, 2002
	am. No. 107, 2003
Division 216	
Division 216	ad. No. 16, 2003
Subdivision 216-A	
s. 216-1	ad. No. 16, 2003
s. 216-5	ad. No. 16, 2003
s. 216-10	ad. No. 16, 2003
	am. No. 12, 2012
s. 216-15	ad. No. 16, 2003
Subdivision 216-B	
s. 216-20	ad. No. 16, 2003
s. 216-25	ad. No. 16, 2003
s. 216-30	ad. No. 16, 2003
	am. No. 12, 2012
Division 218	
Division 218	ad. No. 101, 2003
s. 218-5	ad. No. 101, 2003
Division 219	
Division 219	ad. No. 101, 2004
s. 219-1	ad. No. 101, 2004

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 219-A	
s. 219-10	ad. No. 101, 2004
Subdivision 219-B	
s. 219-15	ad. No. 101, 2004 am. No. 83, 2004; No. 58, 2006; No. 164, 2007; No 21, 2015 (<u>Sch 6 item 56</u>)
s. 219-30	ad. No. 101, 2004 am No 88, 2013; No 70, 2015
s. 219-40	ad. No. 101, 2004
s. 219-45	ad. No. 101, 2004
s. 219-50	ad. No. 101, 2004 am. No. 107, 2003
s. 219-55	ad. No. 101, 2004 am. No. 107, 2003
s. 219-70	ad. No. 107, 2003 rs No 110, 2014
s. 219-75	ad. No. 107, 2003 am No 110, 2014
Link note to Div. 220	rep. No. 101, 2004
Division 220	
Division 220	ad. No. 67, 2003
s. 220-1	ad. No. 67, 2003
Subdivision 220-A	
s. 220-15	ad. No. 67, 2003
s. 220-20	ad. No. 67, 2003
Subdivision 220-B	
s. 220-25	ad. No. 67, 2003
s. 220-30	ad. No. 67, 2003
s. 220-35	ad. No. 67, 2003
s. 220-40	ad. No. 67, 2003
s. 220-45	ad. No. 67, 2003

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 220-50	ad. No. 67, 2003
Subdivision 220-C	
s. 220-100	ad. No. 67, 2003
s. 220-105	ad. No. 67, 2003
s. 220-110	ad. No. 67, 2003 am. No. 67, 2003
Link note to s. 220-110	rs. No. 67, 2003 rep. No. 41, 2005
s. 220-200	ad. No. 67, 2003 rep. No. 67, 2003
s. 220-205	ad. No. 67, 2003 am. No. 58, 2006
s. 220-210	ad. No. 67, 2003
s. 220-215	ad. No. 67, 2003 am. No. 41, 2005
Link note to s. 220-215	rep. No. 41, 2005
s. 220-300	ad. No. 67, 2003
Link note to s. 220-300	rep. No. 41, 2005
s. 220-350	ad. No. 168, 2006 am No 110, 2014
s. 220-400	ad. No. 67, 2003 am. No. 83, 2004; No. 143, 2007
s. 220-405	ad. No. 67, 2003 am. No. 83, 2004; No. 143, 2007
s. 220-410	ad. No. 67, 2003 am. No. 83, 2004
Link note to s. 220-410	rep. No. 41, 2005
s. 220-500	ad. No. 67, 2003
s. 220-505	ad. No. 67, 2003
s. 220-510	ad. No. 67, 2003
Link note to s. 220-510	rs. No. 67, 2003

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 41, 2005
s. 220-600	ad. No. 67, 2003
	rep. No. 67, 2003
s. 220-605	ad. No. 67, 2003
	am. No. 41, 2005
Link note to s. 220-605	rep. No. 41, 2005
s. 220-700	ad. No. 67, 2003
Link note to s. 220-700	rep. No. 41, 2005
s. 220-800	ad. No. 67, 2003
Link note to s. 220-800	rep. No. 41, 2005
Part 3-10	
Part 3-10	ad. No. 72, 2001
Link note to Part 3-10	rep. No. 41, 2005
Division 230	
Division 230	ad. No. 15, 2009
s. 230-1	ad. No. 15, 2009
s. 230-5	ad. No. 15, 2009
	am. No. 136, 2010; No. 85, 2013
Subdivision 230-A	
s. 230-10	ad. No. 15, 2009
s. 230-15	ad. No. 15, 2009
	am. No. 136, 2010; No 110, 2014; No 10, 2016
s. 230-20	ad. No. 15, 2009
s. 230-25	ad. No. 15, 2009
s. 230-30	ad. No. 15, 2009
s. 230-35	ad. No. 15, 2009
s. 230-40	ad. No. 15, 2009
	am. No. 85, 2013
s. 230-45	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-50	ad. No. 15, 2009

Income Tax Assessment Act 1997

179

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 230-55	ad. No. 15, 2009
s. 230-60	ad. No. 15, 2009
s. 230-65	ad. No. 15, 2009
s. 230-70	ad. No. 15, 2009
	am. No. 136, 2010; No. 85, 2013
s. 230-75	ad. No. 15, 2009
	am. No. 136, 2010; No. 85, 2013
s. 230-80	ad. No. 15, 2009
	am. No. 85, 2013
s. 230-85	ad. No. 15, 2009
	am. No. 85, 2013
Subdivision 230-B	
s. 230-90	ad. No. 15, 2009
s. 230-95	ad. No. 15, 2009
s. 230-100	ad. No. 15, 2009
	am. No. 85, 2013
s. 230-105	ad. No. 15, 2009
s. 230-110	ad. No. 15, 2009
	am. No. 136, 2010; No. 85, 2013
s. 230-115	ad. No. 15, 2009
	am. No. 136, 2010; No. 85, 2013
s. 230-120	ad. No. 15, 2009
s. 230-125	ad. No. 15, 2009
	am. No. 85, 2013
s. 230-130	ad. No. 15, 2009
	am. No. 136, 2010; No. 85, 2013
s. 230-135	ad. No. 15, 2009
	am. No. 85, 2013
s. 230-140	ad. No. 15, 2009
	am. No. 85, 2013
s. 230-145	ad. No. 15, 2009

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 136, 2010
s. 230-150	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-155	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-160	ad. No. 15, 2009
s. 230-165	ad. No. 15, 2009
s. 230-170	ad. No. 15, 2009
	am. No. 85, 2013
s. 230-172	ad. No. 85, 2013
s. 230-175	ad. No. 15, 2009
	am. No. 85, 2013
s. 230-180	ad. No. 15, 2009
	am. No. 85, 2013
s. 230-185	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-190	ad. No. 15, 2009
	am. No. 136, 2010; No. 85, 2013
s. 230-192	ad. No. 85, 2013
s. 230-195	ad. No. 15, 2009
s. 230-200	ad. No. 15, 2009
	am. No. 85, 2013
Subdivision 230-C	
s. 230-205	ad. No. 15, 2009
s. 230-210	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-215	ad. No. 15, 2009
s. 230-220	ad. No. 15, 2009
	am. No. 136, 2010; No. 85, 2013
s. 230-225	ad. No. 15, 2009
s. 230-230	ad. No. 15, 2009

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 136, 2010; No. 85, 2013
s. 230-235	ad. No. 15, 2009
s. 230-240	ad. No. 15, 2009
s. 230-245	ad. No. 15, 2009
	am. No. 85, 2013
Subdivision 230-D	
s. 230-250	ad. No. 15, 2009
s. 230-255	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-260	ad. No. 15, 2009
s. 230-265	ad. No. 15, 2009
s. 230-270	ad. No. 15, 2009
s. 230-275	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-280	ad. No. 15, 2009
s. 230-285	ad. No. 15, 2009
s. 230-290	ad. No. 15, 2009
	am. No. 85, 2013
Subdivision 230-E	
s. 230-295	ad. No. 15, 2009
s. 230-300	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-305	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-310	ad. No. 15, 2009
	am. No. 136, 2010; No. 85, 2013
s. 230-315	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-320	ad. No. 15, 2009
s. 230-325	ad. No. 15, 2009
	rs. No. 85, 2013

Endnote 4—Amendment history

Provision affected	How affected
s. 230-330	ad. No. 15, 2009
s. 230-335	ad. No. 15, 2009
	am. No. 136, 2010; No. 46, 2011; No. 85, 2013; No 110, 2014
s. 230-340	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-345	ad. No. 15, 2009
s. 230-350	ad. No. 15, 2009
s. 230-355	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-360	ad. No. 15, 2009
s. 230-365	ad. No. 15, 2009
	am. No. 136, 2010; No. 85, 2013
s. 230-370	ad. No. 15, 2009
s. 230-375	ad. No. 15, 2009
s. 230-380	ad. No. 15, 2009
	am. No. 136, 2010; No. 12, 2012; No. 85, 2013
s. 230-385	ad. No. 15, 2009
	rs. No. 85, 2013
Subdivision 230-F	
s. 230-390	ad. No. 15, 2009
s. 230-395	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-400	ad. No. 15, 2009
s. 230-405	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-410	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-415	ad. No. 15, 2009
s. 230-420	ad. No. 15, 2009
	am. No. 136, 2010
s. 230-425	ad. No. 15, 2009

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 230-430	ad. No. 15, 2009 am. No. 136, 2010
Subdivision 230-G	
s. 230-435	ad. No. 15, 2009 am. No. 136, 2010
s. 230-440	ad. No. 15, 2009
s. 230-445	ad. No. 15, 2009
Subdivision 230-H	
s. 230-450	ad. No. 15, 2009
s. 230-455	ad. No. 15, 2009 am. No. 136, 2010; No. 85, 2013
s. 230-460	ad. No. 15, 2009 am. No. 79, 2010; No. 114, 2010; No. 136, 2010; No. 41, 2011; No. 130, 2015; No. 10, 2016
s. 230-465	ad. No. 15, 2009
s. 230-470	ad. No. 15, 2009 am. No. 79, 2010
s. 230-475	ad. No. 15, 2009
s. 230-480	ad. No. 15, 2009
s. 230-481	ad. No. 132, 2011
Subdivision 230-I	
s. 230-485	ad. No. 15, 2009
s. 230-490	ad. No. 15, 2009
s. 230-495	ad. No. 15, 2009 am. No. 136, 2010
s. 230-500	ad. No. 15, 2009 am. No. 136, 2010
s. 230-505	ad. No. 15, 2009
s. 230-510	ad. No. 15, 2009
s. 230-515	ad. No. 15, 2009 am. No. 79, 2010; No. 93, 2011

Endnote 4—Amendment history

Provision affected	How affected
s. 230-520	ad. No. 15, 2009 am. No. 136, 2010
s. 230-525	ad. No. 15, 2009
s. 230-527	ad. No. 85, 2013
Subdivision 230-J	
s. 230-530	ad. No. 15, 2009 am. No. 136, 2010
Division 235	
Division 235	ad No 130, 2015
s 235-1	ad No 130, 2015
Subdivision 235-I	
s 235-805	ad No 130, 2015
s 235-810	ad No 130, 2015
s 235-815	ad No 130, 2015
s 235-820	ad No 130, 2015
s 235-825	ad No 130, 2015
s 235-830	ad No 130, 2015
s 235-835	ad No 130, 2015
s 235-840	ad No 130, 2015
s 235-845	ad No 130, 2015
Division 240	
s. 240-1	ad. No. 72, 2001
s. 240-3	ad. No. 72, 2001 (as am. by No. 77, 2001)
s. 240-7	ad. No. 72, 2001 (as am. by No. 77, 2001)
Subdivision 240-A	
s. 240-10	ad. No. 72, 2001 am. No. 79, 2010
s. 240-15	ad. No. 72, 2001 am. No. 101, 2006
Subdivision 240-B	
s. 240-17	ad. No. 72, 2001

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 240-20	ad. No. 72, 2001 am. No. 97, 2008
s. 240-25	ad. No. 72, 2001 am. No. 79, 2010
Subdivision 240-C	
s. 240-30	ad. No. 72, 2001 am. No. 79, 2010
Link note to Guide	rep. No. 41, 2005
s. 240-35	ad. No. 72, 2001
s. 240-40	ad. No. 72, 2001
Subdivision 240-D	
s. 240-45	ad. No. 72, 2001
Link note to Guide	rep. No. 41, 2005
s. 240-50	ad. No. 72, 2001
s. 240-55	ad. No. 72, 2001 am. No. 14, 2009
Subdivision 240-E	
s. 240-60	ad. No. 72, 2001 am. No. 79, 2010
s. 240-65	ad. No. 72, 2001
s. 240-70	ad. No. 72, 2001
Subdivision 240-F	
s. 240-75	ad. No. 72, 2001
s. 240-78	ad. No. 72, 2001 rep. No. 79, 2010
s. 240-80	ad. No. 72, 2001 am. No. 79, 2010
s. 240-85	ad. No. 72, 2001
s. 240-90	ad. No. 72, 2001 (as am. by No. 77, 2001) am. No. 58, 2006; No. 79, 2010

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 240-G	
Subdivision 240-G heading.....	rs. No. 79, 2010
s. 240-100	ad. No. 72, 2001
	am. No. 79, 2010
Link note to Guide	rep. No. 41, 2005
s. 240-105	ad. No. 72, 2001
	am. No. 79, 2010
s. 240-110	ad. No. 72, 2001
Subdivision 240-H	
Heading to Subdiv. H.....	rep. No. 41, 2011
Subdivision 240-H heading.....	ad. No. 41, 2011
s. 240-112	ad. No. 72, 2001
Subdivision 240-I	
s. 240-115	ad. No. 72, 2001
	am. No. 79, 2010
Link note to s. 240-115	rep. No. 41, 2005
Division 242	
Division 242	ad. No. 79, 2010
s. 242-1	ad. No. 79, 2010
Subdivision 242-A	
s. 242-5	ad. No. 79, 2010
s. 242-10	ad. No. 79, 2010
s. 242-15	ad. No. 79, 2010
s. 242-20	ad. No. 79, 2010
s. 242-25	ad. No. 79, 2010
Subdivision 242-B	
s. 242-30	ad. No. 79, 2010
s. 242-35	ad. No. 79, 2010
s. 242-40	ad. No. 79, 2010
Subdivision 242-C	
s. 242-45	ad. No. 79, 2010

Income Tax Assessment Act 1997

187

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 242-50	ad. No. 79, 2010
s. 242-55	ad. No. 79, 2010
Subdivision 242-D	
s. 242-60	ad. No. 79, 2010
s. 242-65	ad. No. 79, 2010
s. 242-70	ad. No. 79, 2010
Subdivision 242-E	
s. 242-75	ad. No. 79, 2010
s. 242-80	ad. No. 79, 2010
s. 242-85	ad. No. 79, 2010
s. 242-90	ad. No. 79, 2010
Division 243	
s. 243-10	ad. No. 72, 2001
Subdivision 243-A	
s. 243-15	ad. No. 72, 2001 am. No. 101, 2006; No. 79, 2010
s. 243-20	ad. No. 72, 2001 am. No. 79, 2010; Nos. 84 and 88, 2013
s. 243-25	ad. No. 72, 2001 am. No. 79, 2010; No. 88, 2013
s. 243-30	ad. No. 72, 2001 am. No. 79, 2010
Subdivision 243-B	
s. 243-35	ad. No. 72, 2001 (as am. by No. 77, 2001) am. No. 101, 2006; No. 88, 2009
Subdivision 243-C	
s. 243-40	ad. No. 72, 2001
s. 243-45	ad. No. 72, 2001
s. 243-50	ad. No. 72, 2001
s. 243-55	ad. No. 72, 2001 am. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 243-57	ad. No. 72, 2001
s. 243-58	ad. No. 72, 2001
Subdivision 243-D	
s. 243-60	ad. No. 72, 2001
s. 243-65	ad. No. 72, 2001 am. No. 101, 2006
s. 243-70	ad. No. 72, 2001
s. 243-75	ad. No. 72, 2001 am. No. 79, 2010
Link note to s. 243-75	rep. No. 41, 2005
Division 245	
Division 245	ad. No. 79, 2010
s. 245-1	ad. No. 79, 2010
s. 245-2	ad. No. 79, 2010
Subdivision 245-A	
s. 245-5	ad. No. 79, 2010
s. 245-10	ad. No. 79, 2010
s. 245-15	ad. No. 79, 2010
s. 245-20	ad. No. 79, 2010
Subdivision 245-B	
s. 245-30	ad. No. 79, 2010
s. 245-35	ad. No. 79, 2010
s. 245-36	ad. No. 79, 2010
s. 245-37	ad. No. 79, 2010
s. 245-40	ad. No. 79, 2010
s. 245-45	ad. No. 79, 2010
Subdivision 245-C	
s. 245-48	ad. No. 79, 2010
s. 245-50	ad. No. 79, 2010
s. 245-55	ad. No. 79, 2010
s. 245-60	ad. No. 79, 2010

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 245-61	ad. No. 79, 2010
s. 245-65	ad. No. 79, 2010
s. 245-75	ad. No. 79, 2010
s. 245-77	ad. No. 79, 2010
Subdivision 245-D	
s. 245-80	ad. No. 79, 2010
s. 245-85	ad. No. 79, 2010
s. 245-90	ad. No. 79, 2010
Subdivision 245-E	
s. 245-95	ad. No. 79, 2010
s. 245-100	ad. No. 79, 2010
s. 245-105	ad. No. 79, 2010
s. 245-115	ad. No. 79, 2010
s. 245-120	ad. No. 79, 2010
s. 245-130	ad. No. 79, 2010
s. 245-135	ad. No. 79, 2010
s. 245-145	ad. No. 79, 2010
	am. No. 93, 2011
s. 245-150	ad. No. 79, 2010
s. 245-155	ad. No. 79, 2010
s. 245-157	ad. No. 79, 2010
s. 245-160	ad. No. 79, 2010
s. 245-175	ad. No. 79, 2010
s. 245-180	ad. No. 79, 2010
s. 245-185	ad. No. 79, 2010
s. 245-190	ad. No. 79, 2010
s. 245-195	ad. No. 79, 2010
Subdivision 245-F	
s. 245-200	ad. No. 79, 2010
s. 245-215	ad. No. 79, 2010

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 245-G	
s. 245-265	ad. No. 79, 2010
Division 247	
Division 247	ad. No. 55, 2007
s. 247-1	ad. No. 55, 2007
s. 247-5	ad. No. 55, 2007
s. 247-10	ad. No. 55, 2007
s. 247-15	ad. No. 55, 2007
	am. No. 133, 2009
s. 247-20	ad. No. 55, 2007
	am. No. 61, 2011
s. 247-25	ad. No. 55, 2007
s. 247-30	ad. No. 55, 2007
Division 250	
Division 250	ad. No. 164, 2007
s. 250-1	ad. No. 164, 2007
Subdivision 250-A	
s. 250-5	ad. No. 164, 2007
Subdivision 250-B	
s. 250-10	ad. No. 164, 2007
s. 250-15	ad. No. 164, 2007
	am. No. 97, 2008
s. 250-20	ad. No. 164, 2007
s. 250-25	ad. No. 164, 2007
s. 250-30	ad. No. 164, 2007
s. 250-35	ad. No. 164, 2007
s. 250-40	ad. No. 164, 2007
s. 250-45	ad. No. 164, 2007
s. 250-50	ad. No. 164, 2007
s. 250-55	ad. No. 164, 2007
	am. No. 97, 2008; No. 88, 2013

Income Tax Assessment Act 1997

191

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 250-60	ad. No. 164, 2007 am. No. 97, 2008; No. 41, 2011; No. 88, 2013
s. 250-65	ad. No. 164, 2007
s. 250-70	ad. No. 164, 2007
s. 250-75	ad. No. 164, 2007
s. 250-80	ad. No. 164, 2007
s. 250-85	ad. No. 164, 2007
s. 250-90	ad. No. 164, 2007
s. 250-95	ad. No. 164, 2007
s. 250-100	ad. No. 164, 2007
s. 250-105	ad. No. 164, 2007 am. No. 14, 2012
s. 250-110	ad. No. 164, 2007
s. 250-115	ad. No. 164, 2007 am. No. 97, 2008; No. 88, 2013
s. 250-120	ad. No. 164, 2007
s. 250-125	ad. No. 164, 2007
s. 250-130	ad. No. 164, 2007
s. 250-135	ad. No. 164, 2007
s. 250-140	ad. No. 164, 2007
Subdivision 250-C	
s. 250-145	ad. No. 164, 2007
s. 250-150	ad. No. 164, 2007
Subdivision 250-D	
s. 250-155	ad. No. 164, 2007
s. 250-160	ad. No. 164, 2007
s. 250-165	ad. No. 164, 2007 rep. No. 15, 2009
s. 250-170	ad. No. 164, 2007 rep. No. 15, 2009
s. 250-175	ad. No. 164, 2007

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 15, 2009
s. 250-180	ad. No. 164, 2007
s. 250-185	ad. No. 164, 2007
Subdivision 250-E	
s. 250-190	ad. No. 164, 2007
s. 250-195	ad. No. 164, 2007
s. 250-200	ad. No. 164, 2007
s. 250-205	ad. No. 164, 2007
s. 250-210	ad. No. 164, 2007
s. 250-215	ad. No. 164, 2007
s. 250-220	ad. No. 164, 2007
s. 250-225	ad. No. 164, 2007
s. 250-230	ad. No. 164, 2007
s. 250-235	ad. No. 164, 2007
s. 250-240	ad. No. 164, 2007
s. 250-245	ad. No. 164, 2007
s. 250-250	ad. No. 164, 2007
s. 250-255	ad. No. 164, 2007
s. 250-260	ad. No. 164, 2007
s. 250-265	ad. No. 164, 2007
s. 250-270	ad. No. 164, 2007
s. 250-275	ad. No. 164, 2007
s. 250-280	ad. No. 164, 2007
Subdivision 250-F	
s. 250-285	ad. No. 164, 2007
s. 250-290	ad. No. 164, 2007
	am. No. 93, 2011
Subdivision 250-G	
s. 250-295	ad. No. 164, 2007
Division 253	
Division 253	ad. No. 42, 2009

Income Tax Assessment Act 1997

193

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 253-A	
s. 253-1	ad. No. 42, 2009
s. 253-5	ad. No. 42, 2009 am. No. 79, 2010
s. 253-10	ad. No. 42, 2009
s. 253-15	ad. No. 42, 2009
Part 3-25	
Part 3-25	ad. No. 56, 2010
Division 275	
s. 275-1	ad. No. 56, 2010
Subdivision 275-A	
s. 275-5	ad. No. 90, 2010
s. 275-10	ad. No. 90, 2010
s. 275-15	ad. No. 56, 2010 am. No. 90, 2010
s. 275-20	ad. No. 56, 2010
s. 275-30	ad. No. 56, 2010
s. 275-35	ad. No. 56, 2010
Subdivision 275-B	
s. 275-100	ad. No. 56, 2010
s. 275-105	ad. No. 56, 2010
s. 275-110	ad. No. 56, 2010
s. 275-115	ad. No. 56, 2010
s. 275-120	ad. No. 56, 2010
Subdivision 275-C	
s. 275-200	ad. No. 56, 2010
Part 3-30	
Part 3-30	ad. No. 9, 2007
Division 280	
s. 280-1	ad. No. 9, 2007
s. 280-5	ad. No. 9, 2007

Endnote 4—Amendment history

Provision affected	How affected
s. 280-10	ad. No. 9, 2007
s. 280-15	ad. No. 9, 2007 am No 118, 2013; No 21, 2015
s. 280-20	ad. No. 9, 2007
s. 280-25	ad. No. 9, 2007
s. 280-30	ad. No. 9, 2007
s. 280-35	ad. No. 9, 2007
s. 280-40	ad. No. 9, 2007
Division 285	
Division 285	ad. No. 15, 2007
s. 285-5	ad. No. 15, 2007
Division 290	
s. 290-1	ad. No. 9, 2007
Subdivision 290-A	
s. 290-5	ad. No. 9, 2007 am. No. 15, 2007; Nos. 45 and 92, 2008; No 70, 2015
s. 290-10	ad. No. 9, 2007
Subdivision 290-B	
s. 290-60	ad No 9, 2007 am No 15, 2007; No 130, 2015
s. 290-65	ad. No. 9, 2007
s. 290-70	ad. No. 9, 2007 am. No. 143, 2007
s. 290-75	ad. No. 9, 2007
s. 290-80	ad. No. 9, 2007 am. No. 8, 2008; No. 54, 2009; No 23, 2012
s. 290-85	ad. No. 9, 2007 am. No. 15, 2007; No. 117, 2010
s. 290-90	ad. No. 9, 2007 am. No. 143, 2007; No. 14, 2009
s. 290-95	ad. No. 9, 2007

Income Tax Assessment Act 1997

195

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 290-100	ad. No. 9, 2007
Subdivision 290-C	
s. 290-150	ad. No. 9, 2007
	am. No. 15, 2007
s. 290-155	ad. No. 9, 2007
s. 290-160	ad. No. 9, 2007
	am. No. 27, 2009; No. 75, 2012; No 118, 2013
s. 290-165	ad. No. 9, 2007
s. 290-170	ad. No. 9, 2007
	am. No. 15, 2007; Nos. 19 and 117, 2010; No. 89, 2013 (Sch 1 item 17)
s. 290-175	ad. No. 9, 2007
s. 290-180	ad. No. 9, 2007
	am. No. 15, 2007; Nos. 19 and 117, 2010; No. 89, 2013 (Sch 1 item 18)
Subdivision 290-D	
s. 290-230	ad. No. 9, 2007
	am. No. 27, 2009; No. 75, 2012; No 118, 2013; No 130, 2015
s. 290-235	ad. No. 9, 2007
s. 290-240	ad. No. 9, 2007
Division 291	
s 291-1	ad No 118, 2013
Subdivision 291-A	
s 291-5	ad No 118, 2013
Subdivision 291-B	
s 291-10	ad No 118, 2013
s 291-15	ad No 118, 2013
s 291-20	ad No 118, 2013
	am No 118, 2013
s 291-25	ad No 118, 2013
	am No 89, 2013 (as am by No 118, 2013) ; No 118, 2013

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 291-C	
s 291-155	ad No 118, 2013
s 291-160	ad No 118, 2013
s 291-165	ad No 118, 2013
s 291-170	ad No 118, 2013
s 291-175	ad No 118, 2013
Subdivision 291-D	
s 291-460	ad No 118, 2013
s 291-465	ad No 118, 2013
Division 292	
Division 292 heading	am No 118, 2013 rs No 21, 2015
s. 292-1	ad. No. 9, 2007 rs No 21, 2015
Subdivision 292-A	
s. 292-5	ad. No. 9, 2007 rs No 118, 2013
Subdivision 292-B	
Subdivision 292-B	rep No 118, 2013 ad No 21, 2015
s. 292-10	ad. No. 9, 2007 rep No 118, 2013
s. 292-15	ad. No. 9, 2007 rep No 118, 2013 ad No 21, 2015
s 292-20	ad No 9, 2007 am No 97, 2008; No 62, 2009; No 75, 2012; No 82, 2013 rep No 118, 2013 ad No 21, 2015
s. 292-25	ad. No. 9, 2007 am. No. 15, 2007; No. 117, 2010; No. 89, 2013

Income Tax Assessment Act 1997

197

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep No 118, 2013
	ad No 21, 2015
s 292-30	ad No 21, 2015
Subdivision 292-C	
s. 292-75	ad. No. 9, 2007
s. 292-80	ad. No. 9, 2007
s. 292-85	ad. No. 9, 2007
	am. No. 62, 2009; No 21, 2015
s. 292-90	ad. No. 9, 2007
	am. No. 15, 2007; No. 117, 2010; No 89, 2013 (<u>Sch 1 item 19</u>); No 118, 2013
s. 292-95	ad. No. 9, 2007
s. 292-100	ad. No. 9, 2007
	am. No. 15, 2007; No. 97, 2008; No 10, 2016
s. 292-105	ad. No. 9, 2007
Subdivision 292-D heading.....	rep No 118, 2013
s. 292-155	ad. No. 9, 2007
	rep No 118, 2013
s. 292-160	ad. No. 9, 2007
	rep No 118, 2013
s. 292-165	ad. No. 9, 2007
	rep No 118, 2013
s. 292-170	ad. No. 9, 2007
	am. No. 15, 2007; No. 62, 2009
	rep No 118, 2013
s. 292-175	ad. No. 9, 2007
	rep No 118, 2013
Subdivision 292-E	
Subdivision 292-E heading.....	am No 118, 2013
s. 292-225	ad. No. 9, 2007
	am No 118, 2013

Endnote 4—Amendment history

Provision affected	How affected
s. 292-230	ad. No. 9, 2007 rs No 118, 2013
s. 292-235	ad. No. 9, 2007 rep No 118, 2013
s. 292-240	ad. No. 9, 2007 am No 118, 2013
s. 292-245	ad. No. 9, 2007 am No 118, 2013
s. 292-250	ad No 9, 2007 am No 118, 2013 rep No 2, 2015
Subdivision 292-F	
Subdivision 292-F heading	am No 118, 2013
s. 292-300	ad. No. 9, 2007 am No 118, 2013
s. 292-305	ad. No. 9, 2007 am No 118, 2013
s. 292-310	ad. No. 9, 2007 rs No 118, 2013
s. 292-315	ad. No. 9, 2007 am No 118, 2013
s. 292-320	ad. No. 9, 2007 am No 118, 2013
s. 292-325	ad. No. 9, 2007 am No 118, 2013
s. 292-330	ad. No. 9, 2007 am. No. 15, 2007; No 118, 2013
Subdivision 292-G	
s. 292-380	ad. No. 9, 2007 am No 118, 2013
s. 292-385 heading	am No 118, 2013

Income Tax Assessment Act 1997

199

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 292-385	ad. No. 9, 2007 am No 118, 2013
s. 292-390	ad. No. 9, 2007 am. No. 15, 2007; No 118, 2013
s. 292-395	ad. No. 9, 2007 am No 118, 2013
s. 292-400	ad. No. 9, 2007 rep. No. 79, 2010
s. 292-405	ad. No. 9, 2007 rs No 118, 2013
s. 292-410	ad. No. 9, 2007 am. No. 15, 2007; No 118, 2013
s. 292-415	ad. No. 9, 2007 am. No. 15, 2007; No 118, 2013
s. 292-420	ad. No. 75, 2012 rep No 118, 2013
s. 292-425	ad. No. 75, 2012 rep No 118, 2013
Subdivision 292-H	
s. 292-465	ad. No. 9, 2007 am. No. 117, 2010; No 118, 2013; No 21, 2015
s. 292-467	ad. No. 75, 2012 rep No 118, 2013 ad No 21, 2015
s. 292-468	ad. No. 75, 2012 rep No 118, 2013
s. 292-469	ad. No. 75, 2012 rep No 118, 2013
s. 292-470	ad No 9, 2007 rep No 2, 2015

Endnote 4—Amendment history

Provision affected	How affected
Division 293	
Division 293	ad. No. 82, 2013
s. 293-1	ad. No. 82, 2013
Subdivision 293-A	
s. 293-5	ad. No. 82, 2013
Subdivision 293-B	
s. 293-10	ad. No. 82, 2013
	am No 118, 2013
s. 293-15	ad. No. 82, 2013
s. 293-20	ad. No. 82, 2013
s. 293-25	ad. No. 82, 2013
s. 293-30	ad. No. 82, 2013
	am No 89, 2013 (<u>Sch 1 item 20</u>); No 118, 2013
s. 293-35	ad. No. 82, 2013
	rep No 118, 2013
Subdivision 293-C	
s. 293-60	ad. No. 82, 2013
s. 293-65	ad. No. 82, 2013
s. 293-70	ad. No. 82, 2013
s. 293-75	ad. No. 82, 2013
Subdivision 293-D	
s. 293-100	ad. No. 82, 2013
s. 293-105	ad. No. 82, 2013
s. 293-110	ad. No. 82, 2013
	rep No 118, 2013
s. 293-115	ad. No. 82, 2013
	am No 126, 2015
Subdivision 293-E	
s. 293-140	ad. No. 82, 2013
s. 293-145	ad. No. 82, 2013
	am No 126, 2015

Income Tax Assessment Act 1997

201

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 293-150	ad. No. 82, 2013
s. 293-155	ad. No. 82, 2013
s. 293-160	ad. No. 82, 2013
Subdivision 293-F	
s. 293-185	ad. No. 82, 2013
s. 293-190	ad. No. 82, 2013
s. 293-195	ad. No. 82, 2013
s. 293-200	ad. No. 82, 2013
Subdivision 293-G	
s. 293-225	ad. No. 82, 2013
s. 293-230	ad. No. 82, 2013
s. 293-235	ad. No. 82, 2013
s. 293-240	ad. No. 82, 2013
Division 295	
s. 295-1	ad. No. 9, 2007
Subdivision 295-A	
s. 295-5	ad. No. 9, 2007 am. No. 15, 2007
s. 295-10	ad. No. 9, 2007 am. No. 45, 2008; No 70, 2015
s. 295-15	ad. No. 9, 2007
s. 295-20	ad. No. 9, 2007
s. 295-25	ad. No. 9, 2007
s. 295-30	ad. No. 9, 2007
s. 295-35	ad. No. 9, 2007
Subdivision 295-B	
s. 295-85	ad. No. 9, 2007 am. No. 15, 2009; No. 93, 2011; No 71, 2012; No 21, 2015
s. 295-90	ad. No. 9, 2007
s. 295-95	ad. No. 9, 2007 am. No. 15, 2007

Endnote 4—Amendment history

Provision affected	How affected
s. 295-100	ad. No. 9, 2007 am. No. 45, 2008; No 70, 2015
s. 295-105	ad. No. 9, 2007
Subdivision 295-C	
s. 295-155	ad. No. 9, 2007
s. 295-160	ad. No. 9, 2007
s. 295-165	ad. No. 9, 2007
s. 295-170	ad. No. 9, 2007
s. 295-171	ad. No. 45, 2008 am. No. 92, 2008 rep No 70, 2015
s. 295-173	ad. No. 15, 2007 am. No. 75, 2010
s. 295-175	ad No 9, 2007 am No 130, 2015
s. 295-180	ad. No. 9, 2007 am. No. 15, 2007
s. 295-185	ad. No. 9, 2007
s. 295-190	ad. No. 9, 2007 am. No. 151, 2008; No. 117, 2010; No 88, 2013; No 89, 2013 (Sch 1 item 21)
s. 295-195	ad. No. 9, 2007 am. No. 117, 2010
s. 295-197	ad. No. 117, 2010
s. 295-200	ad. No. 9, 2007 am. No. 15, 2007
s. 295-205	ad. No. 9, 2007
s. 295-210	ad. No. 9, 2007
Subdivision 295-D	
s. 295-260	ad. No. 9, 2007
s. 295-265	ad. No. 9, 2007

Income Tax Assessment Act 1997

203

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 295-270	ad. No. 9, 2007
Subdivision 295-E	
s. 295-320	ad. No. 9, 2007
s. 295-325	ad. No. 9, 2007
s. 295-330	ad. No. 9, 2007
s. 295-335	ad. No. 9, 2007
Subdivision 295-F	
s. 295-385	ad. No. 9, 2007 am. No. 143, 2007
s. 295-390	ad. No. 9, 2007 am. No. 143, 2007
s. 295-395	ad. No. 9, 2007
s. 295-400	ad. No. 9, 2007
s. 295-405	ad. No. 9, 2007
s. 295-410	ad. No. 9, 2007
Subdivision 295-G	
s. 295-460	ad. No. 9, 2007 am. No. 15, 2007; No. 61, 2011; No 117, 2010 (<u>Sch 2 item 6</u>); No 43, 2011
s. 295-465	ad. No. 9, 2007 am. No. 117, 2010; No. 43, 2011
s. 295-470	ad. No. 9, 2007 am. No. 15, 2007; No. 61, 2011
s. 295-475	ad. No. 9, 2007
s. 295-480	ad. No. 9, 2007
s. 295-485	ad. No. 9, 2007 am. No. 143, 2007; No. 14, 2009
s. 295-490	ad. No. 9, 2007 am. No. 117, 2010; No 89, 2013 (<u>Sch 1 item 22</u>); No 21, 2015
s. 295-495	ad. No. 9, 2007 am. No. 92, 2008; No 70, 2015

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 295-H	
s. 295-545	ad. No. 9, 2007
s. 295-550	ad. No. 9, 2007
s. 295-555	ad. No. 9, 2007
	am. No. 45, 2008; No 70, 2015
Subdivision 295-I	
s. 295-605	ad. No. 9, 2007
s. 295-610	ad. No. 9, 2007
s. 295-615	ad. No. 9, 2007
	am. No. 143, 2007; No. 92, 2008; No 70, 2015
s. 295-620	ad. No. 9, 2007
s. 295-625	ad. No. 9, 2007
Subdivision 295-J	
s. 295-675	ad. No. 9, 2007
s. 295-680	ad. No. 9, 2007
Division 301	
s. 301-1	ad. No. 9, 2007
Subdivision 301-A	
s. 301-5	ad. No. 9, 2007
Subdivision 301-B	
s. 301-10	ad. No. 9, 2007
s. 301-15	ad. No. 9, 2007
s. 301-20	ad. No. 9, 2007
s. 301-25	ad. No. 9, 2007
s. 301-30	ad. No. 9, 2007
s. 301-35	ad. No. 9, 2007
s. 301-40	ad. No. 9, 2007
Subdivision 301-C	
s. 301-90	ad. No. 9, 2007
s. 301-95	ad. No. 9, 2007
s. 301-100	ad. No. 9, 2007

Income Tax Assessment Act 1997

205

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 301-105	ad. No. 9, 2007
s. 301-110	ad. No. 9, 2007
s. 301-115	ad. No. 9, 2007
s. 301-120	ad. No. 9, 2007
Group heading to s. 301-125	ad. No. 27, 2009
s. 301-125	ad. No. 27, 2009
	am. No. 133, 2009; No. 88, 2013
Subdivision 301-D	
s. 301-170	ad. No. 9, 2007
	am. No. 151, 2008; No. 88, 2013
s. 301-175	ad. No. 9, 2007
Subdivision 301-E	
s. 301-225	ad. No. 9, 2007
	am. No. 133, 2009
Division 302	
s. 302-1	ad. No. 9, 2007
Subdivision 302-A	
s. 302-5	ad. No. 9, 2007
	am. No. 15, 2007
s. 302-10	ad. No. 9, 2007
Subdivision 302-B	
s. 302-60	ad. No. 9, 2007
s. 302-65	ad. No. 9, 2007
s. 302-70	ad. No. 9, 2007
s. 302-75	ad. No. 9, 2007
s. 302-80	ad. No. 9, 2007
s. 302-85	ad. No. 9, 2007
s. 302-90	ad. No. 9, 2007
Subdivision 302-C	
s. 302-140	ad. No. 9, 2007
s. 302-145	ad. No. 9, 2007

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 302-D	
s. 302-195	ad. No. 9, 2007 am. No. 79, 2007
s. 302-200	ad. No. 9, 2007
Division 303	
s. 303-5	ad. No. 9, 2007
s. 303-10	ad. No. 38, 2008
s. 303-15	ad. No. 75, 2012 rs No 118, 2013
s. 303-17	ad No 21, 2015
s. 303-20	ad. No. 82, 2013
Division 304	
s. 304-1	ad. No. 9, 2007
s. 304-5	ad. No. 9, 2007
s. 304-10	ad. No. 9, 2007 am. No. 15, 2007
s. 304-15	ad. No. 9, 2007 am. No. 15, 2007; No 118, 2013
s. 304-20	ad. No. 82, 2013
Division 305	
s. 305-1	ad. No. 9, 2007
Subdivision 305-A	
s. 305-5	ad. No. 9, 2007 am. No. 15, 2007
Subdivision 305-B	
s. 305-55	ad. No. 9, 2007 am. No. 15, 2007
s. 305-60	ad. No. 9, 2007
s. 305-65	ad. No. 9, 2007 am. No. 15, 2007
s. 305-70	ad. No. 9, 2007

Income Tax Assessment Act 1997

207

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 305-75	ad. No. 9, 2007 am. No. 143, 2007
s. 305-80	ad. No. 9, 2007
Division 306	
s. 306-1	ad. No. 9, 2007
s. 306-5	ad. No. 9, 2007
s. 306-10	ad. No. 9, 2007
s. 306-12	ad. No. 21, 2015
s. 306-15	ad. No. 9, 2007 am. No. 15, 2007; No. 27, 2009
s. 306-20	ad. No. 9, 2007 am. No. 117, 2010
s. 306-25	ad. No. 42, 2009
Division 307	
s. 307-1	ad. No. 9, 2007
Subdivision 307-A	
s. 307-5	ad. No. 9, 2007 am. No. 143, 2007; No. 151, 2008; Nos. 27 and 133, 2009; No. 117, 2010; No. 88, 2013
s. 307-10	ad. No. 9, 2007 am. No. 15, 2007
s. 307-15	ad. No. 9, 2007
Subdivision 307-B	
s. 307-65	ad. No. 9, 2007
s. 307-70	ad. No. 9, 2007
Subdivision 307-C	
s. 307-120	ad. No. 9, 2007 am. No. 151, 2008; Nos. 27 and 133, 2009; No. 88, 2013
s. 307-125	ad. No. 9, 2007 am. No. 21, 2015
s. 307-130	ad. No. 9, 2007

Endnote 4—Amendment history

Provision affected	How affected
s. 307-135	ad. No. 9, 2007
s. 307-140	ad. No. 9, 2007
s. 307-142	ad. No. 151, 2008 rs. No. 27, 2009 am. No. 133, 2009; No. 117, 2010; No. 88, 2013
s. 307-145	ad. No. 9, 2007 am. No. 27, 2009
s. 307-150	ad. No. 9, 2007
Subdivision 307-D	
s. 307-200	ad. No. 9, 2007
s. 307-205	ad. No. 9, 2007
s. 307-210	ad. No. 9, 2007 am No 21, 2015
s. 307-215	ad. No. 9, 2007
s. 307-220	ad. No. 9, 2007 am. No. 151, 2008; No. 88, 2013; No 21, 2015
s. 307-225	ad. No. 9, 2007 am No 21, 2015
Subdivision 307-E	
s. 307-275	ad. No. 9, 2007
s. 307-280	ad. No. 9, 2007
s. 307-285	ad. No. 9, 2007 am. No. 15, 2007
s. 307-290	ad. No. 9, 2007 am. No. 143, 2007
s. 307-295	ad. No. 9, 2007 am. No. 15, 2007
s. 307-297	ad. No. 117, 2010
s. 307-300	ad. No. 151, 2008 rs. No. 27, 2009 am. No. 133, 2009; No. 88, 2013

Income Tax Assessment Act 1997

209

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 307-F	
s. 307-345	ad. No. 9, 2007
s. 307-350	ad. No. 9, 2007
	am. No. 15, 2007; Nos. 27 and 133, 2009; No. 12, 2012; No. 88, 2013
Subdivision 307-G	
s. 307-400	ad. No. 9, 2007
Division 310	
Division 310	ad. No. 19, 2010
	rep <u>No 19, 2010</u>
s. 310-1	ad. No. 19, 2010
	am. No. 147, 2011; No. 158, 2012
	rep <u>No 19, 2010</u>
Subdivision 310-A	
s. 310-5	ad. No. 19, 2010
	rep <u>No 19, 2010</u>
Subdivision 310-B	
s. 310-10	ad. No. 19, 2010
	am. No. 158, 2012; No 70, 2015
	rep <u>No 19, 2010</u>
s. 310-15	ad. No. 19, 2010
	am No 70, 2015
	rep <u>No 19, 2010</u>
s. 310-20	ad. No. 19, 2010
	rep <u>No 19, 2010</u>
Subdivision 310-C	
s. 310-25	ad. No. 19, 2010
	am No 70, 2015
	rep <u>No 19, 2010</u>
s. 310-30	ad. No. 19, 2010
	am No 70, 2015

Endnote 4—Amendment history

Provision affected	How affected
	rep <u>No 19, 2010</u>
s. 310-35	ad. No. 19, 2010 am. No. 158, 2012; No 70, 2015
	rep <u>No 19, 2010</u>
s. 310-40	ad. No. 19, 2010 am. No. 158, 2012; No 70, 2015
	rep <u>No 19, 2010</u>
Subdivision 310-D	
s. 310-45	ad. No. 19, 2010 am No 70, 2015 rep <u>No 19, 2010</u>
s. 310-50	ad. No. 19, 2010 rs. No. 158, 2012 rep <u>No 19, 2010</u>
Subdivision 310-E	
s. 310-55	ad. No. 19, 2010 am. No. 158, 2012 rep <u>No 19, 2010</u>
s. 310-60	ad. No. 19, 2010 am. No. 158, 2012 rep <u>No 19, 2010</u>
s. 310-65	ad. No. 19, 2010 am. No. 158, 2012 rep <u>No 19, 2010</u>
s. 310-70	ad. No. 19, 2010 am. No. 158, 2012 rep <u>No 19, 2010</u>
s. 310-75	ad. No. 19, 2010 am No 70, 2015 rep <u>No 19, 2010</u>

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 310-F	
s. 310-85	ad. No. 19, 2010 rep <u>No 19, 2010</u>
Division 311	
Division 311	ad. No. 89, 2013 rep <u>No 89, 2013</u>
s. 311-1	ad. No. 89, 2013 rep <u>No 89, 2013</u>
Subdivision 311-A	
s. 311-5	ad. No. 89, 2013 rep <u>No 89, 2013</u>
Subdivision 311-B	
s. 311-10	ad. No. 89, 2013 am No 70, 2015 rep <u>No 89, 2013</u>
Subdivision 311-C	
s. 311-15	ad. No. 89, 2013 am No 70, 2015 rep <u>No 89, 2013</u>
s. 311-20	ad. No. 89, 2013 am No 70, 2015 rep <u>No 89, 2013</u>
s. 311-25	ad. No. 89, 2013 am No 70, 2015 rep <u>No 89, 2013</u>
s. 311-30	ad. No. 89, 2013 am No 70, 2015 rep <u>No 89, 2013</u>
s. 311-35	ad. No. 89, 2013 rep <u>No 89, 2013</u>

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 311-D	
s. 311-40	ad. No. 89, 2013 am No 70, 2015 rep <u>No 89, 2013</u>
s. 311-45	ad. No. 89, 2013 rep <u>No 89, 2013</u>
s. 311-50	ad. No. 89, 2013 rep <u>No 89, 2013</u>
s. 311-55	ad. No. 89, 2013 am No 70, 2015 rep <u>No 89, 2013</u>
Subdivision 311-E	
s. 311-60	ad. No. 89, 2013 rep <u>No 89, 2013</u>
Division 312	
Division 312	ad No 181, 2012
s 312-1	ad No 181, 2012
Subdivision 312-A	
s 312-5	ad No 181, 2012
Subdivision 312-B	
s 312-10	ad No 181, 2012 am No 118, 2013
Subdivision 312-C	
s 312-15	ad No 181, 2012
Part 3-32	
Part 3-32	ad. No. 97, 2008
Division 315	
s. 315-1	ad. No. 97, 2008
Subdivision 315-A	
s. 315-5	ad. No. 97, 2008 am No 87, 2015

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 315-10	ad. No. 97, 2008
s. 315-15	ad. No. 97, 2008 am. No. 88, 2009; No 87, 2015
s. 315-20	ad. No. 97, 2008
s. 315-25	ad. No. 97, 2008
s. 315-30	ad. No. 97, 2008
Subdivision 315-B	
s. 315-80	ad. No. 97, 2008
s. 315-85	ad. No. 97, 2008
s. 315-90	ad. No. 97, 2008 am No 87, 2015
Subdivision 315-C	
s. 315-140	ad. No. 97, 2008 am No 87, 2015
s. 315-145	ad. No. 97, 2008
s. 315-150	ad. No. 97, 2008
s. 315-155	ad. No. 97, 2008 am. No. 62, 2011
s. 315-160	ad. No. 97, 2008
Subdivision 315-D	
s. 315-210	ad. No. 97, 2008
Subdivision 315-E	
s. 315-260	ad. No. 97, 2008
Subdivision 315-F	
s. 315-310	ad. No. 97, 2008 am No 87, 2015
Division 316	
Division 316	ad. No. 88, 2009
s. 316-1	ad. No. 88, 2009
Subdivision 316-A	
s. 316-5	ad. No. 88, 2009

Endnote 4—Amendment history

Provision affected	How affected
	am No 87, 2015
Subdivision 316-B	
s. 316-50	ad. No. 88, 2009
s. 316-55	ad. No. 88, 2009
s. 316-60	ad. No. 88, 2009
s. 316-65	ad. No. 88, 2009
	am No 70, 2015; No 87, 2015
s. 316-70	ad. No. 88, 2009
s. 316-75	ad. No. 88, 2009
s. 316-80	ad. No. 88, 2009
Subdivision 316-C	
s. 316-100	ad. No. 88, 2009
s. 316-105	ad. No. 88, 2009
s. 316-110	ad. No. 88, 2009
s. 316-115	ad. No. 88, 2009
Subdivision 316-D	
s. 316-150	ad. No. 88, 2009
s. 316-155	ad. No. 88, 2009
	am. No. 12, 2012
s. 316-160	ad. No. 88, 2009
s. 316-165	ad. No. 88, 2009
s. 316-170	ad. No. 88, 2009
s. 316-175	ad. No. 88, 2009
	am. No. 62, 2011
s. 316-180	ad. No. 88, 2009
Subdivision 316-E	
s. 316-200	ad. No. 88, 2009
s. 316-205	ad. No. 88, 2009
Subdivision 316-F	
s. 316-250	ad. No. 88, 2009
s. 316-255	ad. No. 88, 2009

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 316-260	ad. No. 88, 2009
s. 316-265	ad. No. 88, 2009
s. 316-270	ad. No. 88, 2009
s. 316-275	ad. No. 88, 2009
Part 3-35	
Part 3-35 heading	rs. No. 169, 2001
Part 3-35	ad. No. 89, 2000
Link note to Part 3-35	rep. No. 41, 2005
Division 320	
s. 320-1	ad. No. 89, 2000
	am. No. 66, 2003; No. 83, 2004; No. 15, 2007; No. 45, 2008; No 70, 2015
Link note to Guide	rep. No. 41, 2005
Subdivision 320-A	
s. 320-5	ad. No. 89, 2000
	am. No. 66, 2003; No. 83, 2004; No. 58, 2006; No. 45, 2008; No 70, 2015
Subdivision 320-B	
s. 320-10	ad. No. 89, 2000
	am. No. 66, 2003
Link note to Guide	rep. No. 41, 2005
s. 320-15	ad. No. 89, 2000
	am. No. 83, 2004; Nos. 9 and 15, 2007; No. 45, 2008; No 70, 2015
s. 320-30	ad. No. 89, 2000
	am. No. 23, 2005; No. 97, 2008
s. 320-35	ad. No. 89, 2000
	am. No. 57, 2002; No. 12, 2003
	rs. No. 66, 2003
	am. No. 83, 2004; No. 58, 2006; No. 45, 2008; No 70, 2015
s. 320-37	ad. No. 66, 2003
	am. No. 83, 2004; No. 23, 2005; No. 41, 2005; No. 58, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 320-40	ad. No. 89, 2000 am. No. 66, 2003; No. 83, 2004; No. 23, 2005 rep. No. 101, 2006
s. 320-45	ad. No. 89, 2000 am. No. 15, 2007; No. 45, 2008; No. 15, 2009; No 70, 2015
Subdivision 320-C	
s. 320-50	ad. No. 89, 2000
Link note to Guide	rep. No. 41, 2005
s. 320-55	ad. No. 89, 2000 am. No. 83, 2004; No. 45, 2008; No 70, 2015
s. 320-60	ad. No. 89, 2000
s. 320-65	ad. No. 89, 2000 am. No. 45, 2008; No 70, 2015
s. 320-70	ad. No. 89, 2000 am. No. 83, 2004
s. 320-75	ad. No. 89, 2000 am. No. 57, 2002 rs. No. 83, 2004
s. 320-80	ad. No. 89, 2000 am. No. 83, 2004; No. 45, 2008; No 70, 2015
s. 320-85	ad. No. 89, 2000 am. No. 83, 2004; No. 143, 2007; No. 45, 2008; No 70, 2015
s. 320-87	ad. No. 89, 2000 rs. No. 83, 2004 am. No. 45, 2008; No 70, 2015
s. 320-100	ad. No. 89, 2000 rs. No. 83, 2004
s. 320-105	ad. No. 89, 2000 am. No. 83, 2004
s. 320-107	ad. No. 9, 2007 am. No. 45, 2008; No. 14, 2009; No 70, 2015

Income Tax Assessment Act 1997

217

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 320-110	ad. No. 89, 2000 am. No. 57, 2002; No. 12, 2003
s. 320-111	ad. No. 12, 2003
s. 320-112	ad. No. 12, 2003 am. No. 66, 2003
s. 320-115	ad. No. 89, 2000
s. 320-120	ad. No. 89, 2000 am. No. 83, 2004; No. 45, 2008; No 70, 2015
s. 320-125	ad. No. 89, 2000 am. No. 83, 2004; No. 45, 2008; No 70, 2015
Subdivision 320-D	
Subdivision 320-D	rs. No. 83, 2004
s. 320-130	ad. No. 89, 2000 rs. No. 83, 2004 am. No. 45, 2008; No 70, 2015
s. 320-131	ad. No. 83, 2004 am. No. 45, 2008; No 70, 2015
Link note to Guide	rep. No. 41, 2005
s. 320-133	ad. No. 83, 2004 am. No. 45, 2008; No 70, 2015
s. 320-134	ad. No. 83, 2004 am. No. 58, 2006
s. 320-135	ad. No. 89, 2000 rs. No. 83, 2004
s. 320-137	ad. No. 83, 2004 am. No. 58, 2006; No. 15, 2007; No. 45, 2008; No. 62, 2011; No 70, 2015
s. 320-139	ad. No. 83, 2004
s. 320-140	ad. No. 89, 2000 rep. No. 83, 2004
s. 320-141	ad. No. 83, 2004

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 83, 2004; No. 58, 2006; No. 45, 2008; No. 41, 2011; No 70, 2015
s. 320-143	ad. No. 83, 2004
	am. No. 83, 2004; No. 58, 2006; No. 45, 2008; No 70, 2015
s. 320-145	ad. No. 89, 2000
	rep. No. 83, 2004
s. 320-149	ad. No. 83, 2004
	am. No. 45, 2008; No 88, 2013; No 96, 2014; No 70, 2015
Subdivision 320-E	
Subdivision 320-E.....	rep. No. 83, 2004
	ad. No. 15, 2007
s. 320-150	ad. No. 89, 2000
	rep. No. 83, 2004
	ad. No. 15, 2007
s. 320-155	ad. No. 89, 2000
	rep. No. 83, 2004
	ad. No. 15, 2007
s. 320-160	ad. No. 89, 2000
	rep. No. 83, 2004
Subdivision 320-F	
Subdivision 320-F heading	rs. No. 83, 2004; No. 45, 2008
	am No 70, 2015
s. 320-165	ad. No. 89, 2000
	rs. No. 83, 2004
	am. No. 45, 2008; No 70, 2015
Link note to Guide	rep. No. 41, 2005
s. 320-170	ad. No. 89, 2000
	am. No. 83, 2004; No. 45, 2008; No 70, 2015
s. 320-175	ad. No. 89, 2000
	am. No. 16, 2003
	rs. No. 83, 2004

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 41, 2005; No. 45, 2008; No 70, 2015
s. 320-180	ad. No. 89, 2000
	rs. No. 83, 2004
	am. No. 45, 2008; No 70, 2015
s. 320-185	ad. No. 89, 2000
	am. No. 83, 2004; No. 45, 2008; No 70, 2015
s. 320-190	ad. No. 89, 2000
	am. No. 45, 2008; No 70, 2015
s. 320-195	ad. No. 89, 2000
	am. No. 83, 2004; No. 41, 2005; No. 15, 2007; No. 45, 2008; No 70, 2015
s. 320-200	ad. No. 89, 2000
	am. No. 83, 2004; No. 45, 2008; No 70, 2015
s. 320-205	ad. No. 89, 2000
	am. No. 169, 2001
	rep. No. 83, 2004
Subdivision 320-G	rep. No. 83, 2004
s. 320-210	ad. No. 89, 2000
	rep. No. 83, 2004
s. 320-215	ad. No. 89, 2000
	rep. No. 83, 2004
Subdivision 320-H	
s. 320-220	ad. No. 89, 2000
Link note to Guide	rep. No. 41, 2005
s. 320-225	ad. No. 89, 2000
	am. No. 83, 2004
s. 320-230	ad. No. 89, 2000
	am. No. 16, 2003
	rs. No. 83, 2004
	am. No. 41, 2005
s. 320-235	ad. No. 89, 2000

Endnote 4—Amendment history

Provision affected	How affected
	rs. No. 83, 2004
s. 320-240	ad. No. 89, 2000
	am. No. 83, 2004
s. 320-245	ad. No. 89, 2000
	am. No. 83, 2004
s. 320-246	ad. No. 83, 2004
	am. No. 83, 2004; No. 15, 2007; No. 19, 2010
s. 320-247	ad. No. 83, 2004
	am. No. 15, 2007
s. 320-250	ad. No. 89, 2000
	am. No. 83, 2004
s. 320-255	ad. No. 89, 2000
	am. No. 77, 2001; No. 83, 2004
Link note to s. 320-255	rep. No. 169, 2001
Subdivision 320-I	
Subdivision 320-I.....	ad. No. 23, 2005
s. 320-300	ad. No. 23, 2005
	am. No. 117, 2007
s. 320-305	ad. No. 23, 2005
	am. No. 117, 2007
s. 320-310	ad. No. 23, 2005
s. 320-315	ad. No. 23, 2005
	am. No. 45, 2008; No 70, 2015
s. 320-320	ad. No. 23, 2005
	am. No. 45, 2008; No 70, 2015
s. 320-325	ad. No. 23, 2005
s. 320-330	ad. No. 23, 2005
s. 320-335	ad. No. 23, 2005
s. 320-340	ad. No. 23, 2005
s. 320-345	ad. No. 23, 2005

Income Tax Assessment Act 1997

221

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Division 321	
Division 321	ad. No. 79, 2010
Subdivision 321-A	
s. 321-10	ad. No. 79, 2010
s. 321-15	ad. No. 79, 2010
s. 321-20	ad. No. 79, 2010
s. 321-25	ad. No. 79, 2010
Subdivision 321-B	
s. 321-45	ad. No. 79, 2010
s. 321-50	ad. No. 79, 2010
s. 321-55	ad. No. 79, 2010
s. 321-60	ad. No. 79, 2010
Subdivision 321-C	
s. 321-80	ad. No. 79, 2010
s. 321-85	ad. No. 79, 2010
s. 321-90	ad. No. 79, 2010
s. 321-95	ad. No. 79, 2010
Division 322	
Division 322 heading	rs. No. 42, 2009
Division 322	ad. No. 169, 2001
s. 322-1	ad. No. 169, 2001
	am. No. 42, 2009
Link note to Guide	rep. No. 41, 2005
Subdivision 322-A	
Subdivision 322-A heading.....	ad. No. 42, 2009
Group heading to s. 322-5.....	rep. No. 42, 2009
s. 322-5	ad. No. 169, 2001
s. 322-10	ad. No. 169, 2001
s. 322-15	ad. No. 169, 2001
Link note to s. 322-15	rep. No. 41, 2005

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 322-B	
Subdivision 322-B	ad. No. 42, 2009
s. 322-20	ad. No. 42, 2009
s. 322-25	ad. No. 42, 2009
s. 322-30	ad. No. 42, 2009
Part 3-45	
Link note to Part 3-45	rep. No. 41, 2005
Division 328	
Division 328 heading	rs. No. 80, 2007
Division 328	ad. No. 78, 2001
Subdivision 328-A	rep. No. 80, 2007
s 328-5	ad No 78, 2001 am No 41, 2005 rs No 80, 2007 am No 23, 2012; No 114, 2015
s 328-10	ad No 78, 2001 rep No 41, 2005 ad No 80, 2007 am No 41, 2011; No 23, 2012; No 114, 2015
Subdivision 328-B	
s. 328-50	ad. No. 78, 2001
Subdivision 328-C	
Subdivision 328-C	rep. No. 41, 2005 ad. No. 80, 2007
s. 328-100	ad. No. 78, 2001 rep. No. 41, 2005
s. 328-105	ad. No. 78, 2001 rep. No. 41, 2005 ad. No. 80, 2007
s. 328-110	ad. No. 78, 2001 rep. No. 41, 2005

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	ad. No. 80, 2007
	am. No. 42, 2009; No. 41, 2011; No. 36, 2012; No. 37, 2012
s. 328-115	ad. No. 78, 2001
	rep. No. 41, 2005
	ad. No. 80, 2007
	am. No. 42, 2009; No. 41, 2011
s. 328-120	ad. No. 80, 2007
s. 328-125	ad. No. 80, 2007
	am No 119, 2013
s. 328-130	ad. No. 80, 2007
	am. No. 42, 2009; No. 84, 2013
Subdivision 328-D	
Subdivision 328-D heading.....	rs. No. 80, 2007
s. 328-170	ad. No. 78, 2001
	am. No. 80, 2007; No. 23, 2012; No 96, 2014
Link note to Guide	rep. No. 41, 2005
s 328-175	ad No 78, 2001
	am No 170, 2001; No 119, 2002; No 20, 2004; No 41, 2005; No 80, 2007; No 93, 2011; No 23, 2012; No 67, 2015 (Sch 1 item 10)
s 328-180	ad No 78, 2001
	am No 119, 2002; No 80, 2007; No 23, 2012; No 96, 2014; No 67, 2015 (Sch 1 item 11)
s. 328-185	ad. No. 78, 2001
	am. No. 80, 2007; No. 23, 2012
s. 328-190	ad. No. 78, 2001
	am. No. 20, 2004; No. 41, 2005; No. 80, 2007; No. 23, 2012; No 96, 2014
s. 328-195	ad. No. 78, 2001
	am. No. 80, 2007; No. 23, 2012
s. 328-200	ad. No. 78, 2001
	am. No. 20, 2004; No. 41, 2005; No. 80, 2007; No. 23, 2012; No 96, 2014

Endnote 4—Amendment history

Provision affected	How affected
s. 328-205	ad. No. 78, 2001 am. No. 20, 2004; No. 41, 2005; No. 80, 2007; No. 23, 2012
s. 328-210	ad. No. 78, 2001 am. No. 80, 2007; No. 23, 2012; No. 96, 2014; No. 67, 2015 (<u>Sch 1 items 12, 13</u>)
s. 328-215	ad. No. 78, 2001 am. No. 23, 2012; No. 96, 2014
s. 328-220	ad. No. 78, 2001 am. No. 41, 2005 rs. No. 80, 2007 am. No. 23, 2012
s. 328-225	ad. No. 78, 2001 am. No. 119, 2002; No. 20, 2004; No. 41, 2005; No. 80, 2007 (as am. by No. 8, 2010); No. 23, 2012
s. 328-230	ad. No. 78, 2001
s. 328-235	ad. No. 78, 2001 am. No. 80, 2007
Group heading to	ad. No. 23, 2012
s. 328-237	rep. No. 96, 2014
s. 328-237	ad. No. 23, 2012 rep. No. 96, 2014
s. 328-240	ad. No. 20, 2004 rep. No. 41, 2005
Group heading to	ad. No. 23, 2012
s. 328-243	ad. No. 20, 2004 am. No. 41, 2005; No. 80, 2007; No. 23, 2012
s. 328-245	ad. No. 20, 2004
s. 328-247	ad. No. 20, 2004 am. No. 41, 2005; No. 80, 2007; No. 23, 2012
s. 328-250	ad. No. 20, 2004

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am No 41, 2005; No 80, 2007; No 23, 2012; No 96, 2014; No 67, 2015 (<u>Sch 1 item 14</u>)
s 328-253	ad No 20, 2004
	am No 41, 2005; No 23, 2012; No 96, 2014; No 67, 2015 (<u>Sch 1 item 14</u>)
s. 328-255	ad. No. 20, 2004
	am. No. 41, 2005; No. 80, 2007; No. 23, 2012
s. 328-257	ad. No. 20, 2004
Subdivision 328-E	
Subdivision 328-E heading	rs. No. 80, 2007
s. 328-280	ad. No. 78, 2001
	am. No. 80, 2007
Link note to Guide	rep. No. 41, 2005
s. 328-285	ad. No. 78, 2001
	am. No. 80, 2007
s. 328-290	ad. No. 78, 2001
	rep. No. 80, 2007
s. 328-295	ad. No. 78, 2001
	am. No. 119, 2002; No. 101, 2006; No. 80, 2007
Subdivision 328-F	
Subdivision 328-F	rep No 80, 2007
	ad No 114, 2015
s 328-350	ad No 114, 2015
s 328-355	ad No 114, 2015
s 328-360	ad No 78, 2001
	rep No 80, 2007
	ad No 114, 2015
Link note to Guide	rep. No. 41, 2005
s 328-365	ad No 78, 2001
	am No 41, 2005
	rep No 80, 2007

Endnote 4—Amendment history

Provision affected	How affected
	ad No 114, 2015
s 328-370	ad No 78, 2001
	rep No 80, 2007
	ad No 114, 2015
s 328-375	ad No 78, 2001
	am No 41, 2005
	rep No 80, 2007
	ad No 114, 2015
s. 328-380	ad. No. 78, 2001
	am. No. 41, 2005
	rep. No. 80, 2007
Subdivision 328-G	rep. No. 80, 2007
s. 328-430	ad. No. 78, 2001
	rep. No. 80, 2007
Link note to Guide	rep. No. 41, 2005
s. 328-435	ad. No. 78, 2001
	rep. No. 80, 2007
s. 328-440	ad. No. 78, 2001
	rep. No. 80, 2007
Division 330	rep. No. 77, 2001
s. 330-1	rep. No. 77, 2001
s. 330-5	am. No. 16, 1998
	rep. No. 77, 2001
s. 330-10	am. No. 16, 1998
	rep. No. 77, 2001
s. 330-15	am. No. 121, 1997; No. 16, 1998; No. 72, 2001
	rep. No. 77, 2001
s. 330-20	rep. No. 77, 2001
s. 330-25	rep. No. 77, 2001
s. 330-30	rep. No. 77, 2001
s. 330-35	rep. No. 77, 2001

Income Tax Assessment Act 1997

227

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 330-40	rep. No. 77, 2001
s. 330-60	am. No. 147, 1997; No. 176, 1999 rep. No. 77, 2001
s. 330-80	am. No. 121, 1997; No. 16, 1998; No. 72, 2001 rep. No. 77, 2001
s. 330-85	rep. No. 77, 2001
s. 330-90	rep. No. 77, 2001
s. 330-95	am. No. 121, 1997 rep. No. 77, 2001
s. 330-100	rep. No. 77, 2001
s. 330-105	rep. No. 77, 2001
s. 330-110	am. No. 16, 1998 rep. No. 77, 2001
s. 330-115	rep. No. 77, 2001
s. 330-120	rep. No. 77, 2001
s. 330-125	rep. No. 77, 2001
s. 330-145	rep. No. 77, 2001
Link note to Guide	ad. No. 16, 1998 rep. No. 77, 2001
s. 330-150	rep. No. 77, 2001
s. 330-155	rep. No. 77, 2001
s. 330-160	rep. No. 77, 2001
s. 330-165	rep. No. 77, 2001
s. 330-170	rep. No. 77, 2001
s. 330-175	am. No. 16, 1998 rep. No. 77, 2001
s. 330-180	rep. No. 77, 2001
s. 330-185	rep. No. 77, 2001
s. 330-190	rep. No. 77, 2001
s. 330-195	rep. No. 77, 2001
s. 330-200	rep. No. 77, 2001

Endnote 4—Amendment history

Provision affected	How affected
s. 330-205	rep. No. 77, 2001
s. 330-210	rep. No. 77, 2001
s. 330-215	rep. No. 77, 2001
s. 330-235	rep. No. 77, 2001
s. 330-240	rep. No. 77, 2001
s. 330-245	rep. No. 77, 2001
s. 330-250	rep. No. 77, 2001
s. 330-255	rep. No. 77, 2001
s. 330-260	rep. No. 77, 2001
s. 330-265	rep. No. 77, 2001
s. 330-270	rep. No. 77, 2001
s. 330-275	rep. No. 77, 2001
Link note to Guide	am. No. 16, 1998 rep. No. 77, 2001
s. 330-300	rep. No. 77, 2001
s. 330-305	rep. No. 77, 2001
s. 330-310	rep. No. 77, 2001
s. 330-315	rep. No. 77, 2001
s. 330-320	rep. No. 77, 2001
s. 330-325	rep. No. 77, 2001
s. 330-330	rep. No. 77, 2001
s. 330-335	ad. No. 169, 1999 am. No. 89, 2000 rep. No. 77, 2001
s. 330-340	ad. No. 169, 1999 rep. No. 77, 2001
s. 330-350	rep. No. 77, 2001
s. 330-370	am. No. 121, 1997; No. 16, 1998; No. 72, 2001 rep. No. 77, 2001
s. 330-375	am. No. 121, 1997; No. 93, 1999 rep. No. 77, 2001

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 330-380	am. No. 121, 1997 rep. No. 77, 2001
s. 330-385	rep. No. 77, 2001
s. 330-390	rep. No. 77, 2001
s. 330-395	rep. No. 77, 2001
s. 330-400	rep. No. 77, 2001
s. 330-405	rep. No. 77, 2001
s. 330-410	rep. No. 77, 2001
s. 330-415	rep. No. 77, 2001
s. 330-435	am. No. 16, 1998; No. 72, 2001 rep. No. 77, 2001
s. 330-440	rep. No. 77, 2001
s. 330-445	rep. No. 77, 2001
s. 330-450	rep. No. 77, 2001
s. 330-455	rep. No. 77, 2001
s. 330-475	rep. No. 77, 2001
Link note to Guide	ad. No. 16, 1998 rep. No. 77, 2001
s. 330-480	am. No. 121, 1997; No. 72, 2001 rep. No. 77, 2001
s. 330-485	am. No. 121, 1997 rep. No. 77, 2001
s. 330-490	am. No. 176, 1999 rep. No. 77, 2001
s. 330-495	rs. No. 66, 2000 rep. No. 77, 2001
s. 330-500	rep. No. 77, 2001
s. 330-520	am. No. 121, 1997; No. 176, 1999 rep. No. 77, 2001
s. 330-540	rep. No. 77, 2001
s. 330-545	am. No. 121, 1997

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 77, 2001
s. 330-547	am. No. 16, 1998
	rep. No. 77, 2001
s. 330-550	rep. No. 77, 2001
s. 330-552	ad. No. 121, 1997
	rep. No. 77, 2001
s. 330-555	rep. No. 77, 2001
s. 330-560	am. No. 176, 1999
	rep. No. 77, 2001
s. 330-580	rep. No. 77, 2001
s. 330-585	rep. No. 121, 1997
s. 330-590	am. No. 121, 1997
	rep. No. 77, 2001
s. 330-595	rep. No. 77, 2001
s. 330-600	rep. No. 77, 2001
s. 330-605	rep. No. 77, 2001
Link note to s. 330-605	rs. No. 46, 1998
	rep. No. 77, 2001
Division 345	ad. No. 45, 2008
	rep No 70, 2015
s. 345-1	ad. No. 45, 2008
	rep No 70, 2015
s. 345-5	ad. No. 45, 2008
	rep No 70, 2015
s. 345-10	ad. No. 45, 2008
	am. No. 93, 2011
	rep No 70, 2015
s. 345-15	ad. No. 45, 2008
	rep No 70, 2015
s. 345-20	ad. No. 45, 2008
	rep No 70, 2015

Income Tax Assessment Act 1997

231

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 345-25	ad. No. 92, 2008 rep No 70, 2015
s. 345-30	ad. No. 92, 2008 rep No 70, 2015
s. 345-50	ad. No. 45, 2008 rep No 70, 2015
s. 345-100	ad. No. 45, 2008 am. No. 31, 2011 rep No 70, 2015
s. 345-110	ad. No. 45, 2008 rep No 70, 2015
s. 345-115	ad. No. 45, 2008 rep No 70, 2015
Division 355	
Division 355	ad. No. 93, 2011
s. 355-1	ad. No. 93, 2011
Subdivision 355-A	
s. 355-5	ad. No. 93, 2011
Subdivision 355-B	
s. 355-20	ad. No. 93, 2011
s. 355-25	ad. No. 93, 2011
s. 355-30	ad. No. 93, 2011
s. 355-35	ad. No. 93, 2011
Subdivision 355-C	
s. 355-100	ad. No. 93, 2011 am No 124, 2013; No 13, 2015 (<u>Sch 1 items 11, 12</u>)
s. 355-105	ad. No. 93, 2011
s. 355-110	ad. No. 93, 2011
Subdivision 355-D	
s. 355-200	ad. No. 93, 2011
s. 355-205	ad. No. 93, 2011

Endnote 4—Amendment history

Provision affected	How affected
s. 355-210	ad. No. 93, 2011
s. 355-215	ad. No. 93, 2011
s. 355-220	ad. No. 93, 2011
s. 355-225	ad. No. 93, 2011
Subdivision 355-E	
s. 355-300	ad. No. 93, 2011
s. 355-305	ad. No. 93, 2011
s. 355-310	ad. No. 93, 2011
s. 355-315	ad. No. 93, 2011
Subdivision 355-F	
s. 355-400	ad. No. 93, 2011
	am No 101, 2013; No 110, 2014
s. 355-405	ad. No. 93, 2011
s. 355-410	ad. No. 93, 2011
s. 355-415	ad. No. 93, 2011
Subdivision 355-G	
s. 355-430	ad. No. 93, 2011
s. 355-435	ad. No. 93, 2011
s. 355-440	ad. No. 93, 2011
s. 355-445	ad. No. 93, 2011
s. 355-450	ad. No. 93, 2011
Subdivision 355-H	
s. 355-460	ad. No. 93, 2011
s. 355-465	ad. No. 93, 2011
s. 355-470	ad. No. 93, 2011
s. 355-475	ad. No. 93, 2011
Subdivision 355-I	
s. 355-480	ad. No. 93, 2011
Subdivision 355-J	
s. 355-500	ad. No. 93, 2011
s. 355-505	ad. No. 93, 2011

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 355-510	ad. No. 93, 2011
s. 355-515	ad. No. 93, 2011
s. 355-520	ad. No. 93, 2011
s. 355-525	ad. No. 93, 2011
	am No 13, 2015 (Sch 1 item 13)
s. 355-530	ad. No. 93, 2011
s. 355-535	ad. No. 93, 2011
s. 355-540	ad. No. 93, 2011
s. 355-545	ad. No. 93, 2011
Subdivision 355-K	
s. 355-580	ad. No. 93, 2011
Subdivision 355-W	
s. 355-700	ad. No. 93, 2011
	rep No 88, 2013
s. 355-705	ad. No. 93, 2011
s. 355-710	ad. No. 93, 2011
s. 355-715	ad. No. 93, 2011
s 355-720	ad No 13, 2015
	rep No 13, 2015
s 355-750	ad No 13, 2015
	rep No 13, 2015
Division 373	ad. No. 46, 1998
	rep. No. 77, 2001
s. 373-1	ad. No. 46, 1998
	rep. No. 77, 2001
s. 373-5	ad. No. 46, 1998
	rep. No. 77, 2001
s. 373-10	ad. No. 46, 1998
	am. No. 39, 1999
	rep. No. 77, 2001
s. 373-15	ad. No. 46, 1998

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 77, 2001
s. 373-20	ad. No. 46, 1998
	rep. No. 77, 2001
s. 373-25	ad. No. 46, 1998
	rep. No. 77, 2001
s. 373-30	ad. No. 46, 1998
	am. Nos. 94 and 176, 1999
	rep. No. 77, 2001
s. 373-35	ad. No. 46, 1998
	am. No. 140, 2000
	rep. No. 77, 2001
s. 373-40	ad. No. 46, 1998
	rep. No. 77, 2001
s. 373-45	ad. No. 46, 1998
	am. No. 176, 1999
	rep. No. 77, 2001
s. 373-50	ad. No. 46, 1998
	rep. No. 77, 2001
s. 373-55	ad. No. 46, 1998
	rep. No. 77, 2001
s. 373-60	ad. No. 46, 1998
	am. No. 39, 1999
	rep. No. 77, 2001
s. 373-65	ad. No. 46, 1998
	rep. No. 77, 2001
s. 373-70	ad. No. 46, 1998
	am. No. 176, 1999
	rep. No. 77, 2001
s. 373-75	ad. No. 46, 1998
	rep. No. 77, 2001
s. 373-80	ad. No. 46, 1998

Income Tax Assessment Act 1997

235

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 77, 2001
s. 373-85	ad. No. 46, 1998
	rep. No. 77, 2001
s. 373-90	ad. No. 46, 1998
	rep. No. 77, 2001
s. 373-95	ad. No. 46, 1998
	am. No. 176, 1999
	rep. No. 77, 2001
s. 373-100	ad. No. 46, 1998
	am. No. 176, 1999
	rep. No. 77, 2001
s. 373-105	ad. No. 46, 1998
	rep. No. 77, 2001
Division 375	rep. No. 164, 2007
Link note to Div. 375	rep. No. 41, 2005
s. 375-800	rep. No. 164, 2007
Link note to Guide	ad. No. 16, 1998
	rep. No. 41, 2005
s. 375-805	am. No. 41, 1998; No. 101, 2006; No. 97, 2008
	rep. No. 164, 2007
s. 375-810	rep. No. 164, 2007
s. 375-815	rep. No. 164, 2007
s. 375-820	rep. No. 164, 2007
Link note to s. 375-820	rs. No. 121, 1997
	rep. No. 108, 1998
Subdivision 375-H	ad. No. 108, 1998
	rep. No. 164, 2007
s. 375-850	ad. No. 108, 1998
	am. No. 58, 2005
	rep. No. 164, 2007
s. 375-855	ad. No. 108, 1998

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 58, 2005
	rep. No. 164, 2007
s. 375-860	ad. No. 108, 1998
	am. No. 58, 2005
	rep. No. 164, 2007
s. 375-865	ad. No. 108, 1998
	am. No. 58, 2005; No. 88, 2009
	rep. No. 164, 2007
s. 375-870	ad. No. 108, 1998
	rep. No. 164, 2007
s. 375-872	ad. No. 66, 2000
	am. No. 55, 2001; No. 58, 2006; No. 79, 2007
	rep. No. 164, 2007
s. 375-875	ad. No. 108, 1998
	am. No. 58, 2005
	rep. No. 164, 2007
s. 375-880	ad. No. 108, 1998
	am. No. 58, 2006
	rep. No. 164, 2007
Link note to s. 375-880	rs. No. 54, 1999
	rep. No. 27, 2002
Division 376	
Division 376	ad. No. 27, 2002
	rs. No. 164, 2007
Subdivision 376-A	
s. 376-1	ad. No. 27, 2002
	rs. No. 164, 2007
s. 376-2	ad. No. 27, 2002
	rs. No. 164, 2007
	am. No. 147, 2011
s. 376-5	ad. No. 27, 2002

Income Tax Assessment Act 1997

237

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 41, 2005
	rs. No. 164, 2007
Subdivision 376-B	
s. 376-10	ad. No. 27, 2002
	rs. No. 164, 2007
	am. No. 164, 2007; No. 42, 2009; No. 88, 2009; No. 61, 2011
s. 376-15	ad. No. 27, 2002
	am. Nos. 41 and 162, 2005
	rs. No. 164, 2007
	am. No. 147, 2011
s. 376-17	ad. No. 162, 2005
	rep. No. 164, 2007
s. 376-20	ad. No. 27, 2002
	rs. No. 164, 2007
	am. No. 61, 2011; No. 85, 2013
s. 376-25	ad. No. 27, 2002
	am. No. 162, 2005
	rs. No. 164, 2007
	rep. No. 61, 2011
	ad. No. 85, 2013
s. 376-30	ad. No. 27, 2002
	rs. No. 164, 2007
s. 376-35	ad. No. 27, 2002
	am. No. 162, 2005
	rs. No. 164, 2007
	am. No. 164, 2007; No. 42, 2009
s. 376-40	ad. No. 27, 2002
	rs. No. 164, 2007
	am. No. 147, 2011
s. 376-45	ad. No. 27, 2002
	rs. No. 164, 2007

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 61, 2011; No. 85, 2013
s. 376-50	ad. No. 27, 2002
	am. No. 41, 2005
	rs. No. 164, 2007
s. 376-55	ad. No. 27, 2002
	rs. No. 164, 2007
	am. No. 164, 2007; No. 13, 2008; No. 42, 2009; No. 147, 2011; No. 136, 2012
s. 376-60	ad. No. 27, 2002
	rep. No. 133, 2003
	ad. No. 164, 2007
s. 376-65	ad. No. 27, 2002
	rs. No. 164, 2007
	am. No. 147, 2011; No. 85, 2013
s. 376-70	ad. No. 27, 2002
	rs. No. 164, 2007
s. 376-75	ad. No. 27, 2002
	rs. No. 164, 2007
s. 376-80	ad. No. 27, 2002
	rep. No. 164, 2007
s. 376-85	ad. No. 27, 2002
	rep. No. 164, 2007
s. 376-90	ad. No. 27, 2002
	rep. No. 164, 2007
s. 376-95	ad. No. 27, 2002
	rep. No. 164, 2007
s. 376-100	ad. No. 27, 2002
	rep. No. 164, 2007
s. 376-105	ad. No. 27, 2002
	am. No. 58, 2006
	rep. No. 164, 2007

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 376-110	ad. No. 27, 2002 am. No. 58, 2006 rep. No. 164, 2007
Link note to s. 376-110	rep. No. 41, 2005
Subdivision 376-C	
s. 376-125	ad. No. 164, 2007 am. No. 147, 2011
s. 376-130	ad. No. 164, 2007 am. No. 61, 2011
s. 376-135	ad. No. 164, 2007 am. No. 147, 2011
s. 376-140	ad. No. 164, 2007 am. No. 61, 2011
s. 376-145	ad. No. 164, 2007
s. 376-150	ad. No. 164, 2007 am. No. 147, 2011
s. 376-155	ad. No. 164, 2007
s. 376-160	ad. No. 164, 2007
s. 376-165	ad. No. 164, 2007
s. 376-170	ad. No. 164, 2007 am. No. 13, 2008; Nos. 41 and 147, 2011; No. 85, 2013
s. 376-175	ad. No. 164, 2007
s. 376-180	ad. No. 164, 2007 am. No. 61, 2011
s. 376-185	ad. No. 147, 2011
Subdivision 376-D	
s. 376-230	ad. No. 164, 2007 am. No. 88, 2009; No. 61, 2011
s. 376-235	ad. No. 164, 2007
s. 376-240	ad. No. 164, 2007 am. No. 88, 2009

Endnote 4—Amendment history

Provision affected	How affected
s. 376-245	ad. No. 164, 2007
s. 376-250	ad. No. 164, 2007
s. 376-255	ad. No. 164, 2007
s. 376-260	ad. No. 164, 2007
s. 376-265	ad. No. 164, 2007
s. 376-270	ad. No. 164, 2007
s. 376-275	ad. No. 164, 2007
Division 380	
Division 380	ad. No. 54, 1999 rep. No. 77, 2001 ad. No. 130, 2008
s. 380-1	ad. No. 130, 2008
Subdivision 380-A	
Group heading to s. 380-5.....	ad. No. 62, 2011
s. 380-5	ad. No. 54, 1999 rep. No. 77, 2001 ad. No. 130, 2008 rs. No. 62, 2011
Group heading to s. 380-10.....	ad. No. 62, 2011
s. 380-10	ad. No. 54, 1999 rep. No. 77, 2001 ad. No. 130, 2008 rs. No. 62, 2011
s. 380-11	ad. No. 62, 2011
s. 380-12	ad. No. 62, 2011
s. 380-13	ad. No. 62, 2011
s. 380-14	ad. No. 62, 2011 am. No. 62, 2011
Group heading to s. 380-15.....	ad. No. 62, 2011
s. 380-15	ad. No. 54, 1999 rep. No. 77, 2001

Income Tax Assessment Act 1997

241

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	ad. No. 130, 2008
	rs. No. 62, 2011
	am No 70, 2015
s. 380-16	ad. No. 62, 2011
s. 380-17	ad. No. 62, 2011
s. 380-18	ad. No. 62, 2011
s. 380-20	ad. No. 54, 1999
	rep. No. 77, 2001
	ad. No. 130, 2008
	rs. No. 62, 2011
s. 380-25	ad. No. 54, 1999
	rep. No. 77, 2001
	ad. No. 130, 2008
s. 380-30	ad. No. 54, 1999
	rep. No. 77, 2001
	ad. No. 130, 2008
Group heading to s. 380-32.....	ad. No. 62, 2011
s. 380-32	ad. No. 62, 2011
Subdivision 380-B	
s. 380-35	ad. No. 54, 1999
	rep. No. 77, 2001
	ad. No. 130, 2008
	am. No. 62, 2011
s. 380-40	ad. No. 54, 1999
	rep. No. 77, 2001
s. 380-45	ad. No. 54, 1999
	rep. No. 77, 2001
s. 380-50	ad. No. 54, 1999
	rep. No. 77, 2001
s. 380-55	ad. No. 54, 1999
	rep. No. 77, 2001

Endnote 4—Amendment history

Provision affected	How affected
s. 380-60	ad. No. 54, 1999 rep. No. 77, 2001
s. 380-65	ad. No. 54, 1999 rep. No. 77, 2001
s. 380-70	ad. No. 54, 1999 rep. No. 77, 2001
s. 380-75	ad. No. 54, 1999 rep. No. 77, 2001
s. 380-80	ad. No. 54, 1999 rep. No. 77, 2001
s. 380-85	ad. No. 54, 1999 rep. No. 77, 2001
s. 380-90	ad. No. 54, 1999 rep. No. 77, 2001
s. 380-95	ad. No. 54, 1999 rep. No. 77, 2001
s. 380-100	ad. No. 54, 1999 rep. No. 77, 2001
s. 380-105	ad. No. 54, 1999 rep. No. 77, 2001
s. 380-110	ad. No. 54, 1999 rep. No. 77, 2001
s. 380-115	ad. No. 54, 1999 rep. No. 77, 2001
Division 385	
Division 385	ad. No. 121, 1997
s. 385-1	ad. No. 121, 1997
s. 385-5	ad. No. 121, 1997 am. No. 46, 1998; No. 54, 1999; No. 77, 2001
Link note to s. 385-5	rep. No. 41, 2005

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 385-E	
s. 385-90	ad. No. 121, 1997
s. 385-95	ad. No. 121, 1997
	am. No. 176, 1999
Link note to Guide	ad. No. 16, 1998
	rep. No. 41, 2005
s. 385-100	ad. No. 121, 1997
	am. No. 176, 1999
s. 385-105	ad. No. 121, 1997
	am. No. 176, 1999
s. 385-110	ad. No. 121, 1997
	am. No. 176, 1999
s. 385-115	ad. No. 121, 1997
s. 385-120	ad. No. 121, 1997
	am. No. 176, 1999
s. 385-125	ad. No. 121, 1997
Subdivision 385-F	
s. 385-130	ad. No. 121, 1997
Subdivision 385-G	
s. 385-135	ad. No. 121, 1997
	am. No. 12, 2012
Subdivision 385-H	
s. 385-145	ad. No. 121, 1997
s. 385-150	ad. No. 121, 1997
s. 385-155	ad. No. 121, 1997
s. 385-160	ad. No. 121, 1997
s. 385-163	ad. No. 121, 1997
	am. No. 136, 2011
s. 385-165	ad. No. 121, 1997
s. 385-170	ad. No. 121, 1997
Link note to s. 385-170	rep. No. 41, 2005

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 385-J	ad. No. 132, 2011 rep No 83, 2014
s. 385-175	ad. No. 132, 2011 rep No 83, 2014
s. 385-180	ad. No. 132, 2011 rep No 83, 2014
s. 385-185	ad. No. 132, 2011 rep No 83, 2014
s. 385-190	ad. No. 132, 2011 rep No 83, 2014
s. 385-195	ad. No. 132, 2011 rep No 83, 2014
s. 385-200	ad. No. 132, 2011 rep No 83, 2014
s. 385-205	ad. No. 132, 2011 rep No 83, 2014
s. 385-210	ad. No. 132, 2011 rep No 83, 2014
s. 385-215	ad. No. 132, 2011 rep No 83, 2014
s. 385-220	ad. No. 132, 2011 rep No 83, 2014
s. 385-225	ad. No. 132, 2011 rep No 83, 2014
s. 385-230	ad. No. 132, 2011 rep No 83, 2014
s. 385-235	ad. No. 132, 2011 am. No. 184, 2012 rep No 83, 2014
Division 387	ad. No. 121, 1997 rep. No. 77, 2001

Income Tax Assessment Act 1997

245

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 387-1	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-50	ad. No. 121, 1997 am. No. 91, 1998 rep. No. 77, 2001
Link note to Guide	ad. No. 16, 1998 rep. No. 77, 2001
s. 387-55	ad. No. 121, 1997 am. No. 72, 2001 rep. No. 77, 2001
s. 387-60	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-65	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-70	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-75	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-80	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-85	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-90	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-120	ad. No. 121, 1997 am. No. 91, 1998 rep. No. 77, 2001
Link note to Guide	ad. No. 16, 1998 rep. No. 77, 2001
s. 387-125	ad. No. 121, 1997 am. No. 91, 1998; No. 72, 2001

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 77, 2001
s. 387-130	ad. No. 121, 1997
	rep. No. 77, 2001
s. 387-135	ad. No. 121, 1997
	rep. No. 77, 2001
s. 387-140	ad. No. 121, 1997
	rep. No. 77, 2001
s. 387-145	ad. No. 121, 1997
	rep. No. 77, 2001
s. 387-150	ad. No. 121, 1997
	rep. No. 77, 2001
Link note to s. 387-150	rep. No. 46, 1998
s. 387-160	ad. No. 46, 1998
	rep. No. 77, 2001
s. 387-162	ad. No. 46, 1998
	rep. No. 77, 2001
s. 387-165	ad. No. 46, 1998
	am. No. 72, 2001
	rep. No. 77, 2001
s. 387-170	ad. No. 46, 1998
	rep. No. 77, 2001
s. 387-175	ad. No. 46, 1998
	rep. No. 77, 2001
s. 387-177	ad. No. 46, 1998
	rep. No. 77, 2001
s. 387-180	ad. No. 46, 1998
	rep. No. 77, 2001
s. 387-185	ad. No. 46, 1998
	rep. No. 77, 2001
s. 387-190	ad. No. 46, 1998
	rep. No. 77, 2001

Income Tax Assessment Act 1997

247

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 387-195	ad. No. 46, 1998 rep. No. 77, 2001
s. 387-205	ad. No. 46, 1998 rep. No. 77, 2001
s. 387-210	ad. No. 46, 1998 rep. No. 77, 2001
s. 387-300	ad. No. 121, 1997 rep. No. 77, 2001
Link note to Guide	ad. No. 16, 1998 rep. No. 77, 2001
s. 387-305	ad. No. 121, 1997 am. No. 54, 1999; No. 72, 2001 rep. No. 77, 2001
s. 387-310	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-315	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-320	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-350	ad. No. 121, 1997 rep. No. 77, 2001
Link note to Guide	ad. No. 16, 1998 rep. No. 77, 2001
s. 387-355	ad. No. 121, 1997 am. No. 54, 1999; No. 72, 2001 rep. No. 77, 2001
s. 387-360	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-365	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-370	ad. No. 121, 1997

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 77, 2001
s. 387-375	ad. No. 121, 1997
	rep. No. 77, 2001
s. 387-380	ad. No. 121, 1997
	rep. No. 77, 2001
s. 387-390	ad. No. 121, 1997
	rep. No. 77, 2001
s. 387-400	ad. No. 121, 1997
	rep. No. 77, 2001
Link note to Guide	ad. No. 16, 1998
	rep. No. 77, 2001
s. 387-405	ad. No. 121, 1997
	am. No. 72, 2001
	rep. No. 77, 2001
s. 387-410	ad. No. 121, 1997
	rep. No. 77, 2001
s. 387-415	ad. No. 121, 1997
	rep. No. 77, 2001
s. 387-420	ad. No. 121, 1997
	rep. No. 77, 2001
s. 387-450	ad. No. 121, 1997
	rep. No. 77, 2001
s. 387-455	ad. No. 121, 1997
	rep. No. 77, 2001
Link note to Guide	ad. No. 16, 1998
	rep. No. 77, 2001
s. 387-460	ad. No. 121, 1997
	am. No. 72, 2001
	rep. No. 77, 2001
s. 387-465	ad. No. 121, 1997
	rep. No. 77, 2001

Income Tax Assessment Act 1997

249

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 387-470	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-475	ad. No. 121, 1997 am. Nos. 164 and 176, 1999 rep. No. 77, 2001
s. 387-480	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-485	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-490	ad. No. 121, 1997 am. No. 46, 1998; No. 176, 1999 rep. No. 77, 2001
s. 387-495	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-500	ad. No. 121, 1997 rep. No. 77, 2001
s. 387-505	ad. No. 121, 1997 am. No. 72, 2001 rep. No. 77, 2001
Link note to s. 387-505	ad. No. 91, 1998 rep. No. 77, 2001
Division 388	ad. No. 91, 1998 rep. No. 77, 2001
s. 388-50	ad. No. 91, 1998 rep. No. 77, 2001
s. 388-55	ad. No. 91, 1998 am. No. 69, 1999 rep. No. 77, 2001
s. 388-60	ad. No. 91, 1998 am. No. 69, 1999 rep. No. 77, 2001

Endnote 4—Amendment history

Provision affected	How affected
Link note to s. 388-60	ad. No. 16, 1998 rs. No. 46, 1998 rep. No. 77, 2001
Division 392	
Division 392	ad. No. 46, 1998
s. 392-1	ad. No. 46, 1998
s. 392-5	ad. No. 46, 1998 am. No. 83, 1999; No. 94, 1999
Subdivision 392-A	
s. 392-10	ad. No. 46, 1998
s. 392-15	ad. No. 46, 1998 am. No. 15, 2007
s. 392-20	ad. No. 46, 1998 am. No. 62, 2011
s. 392-22	ad. No. 62, 2011
s. 392-25	ad. No. 46, 1998
Subdivision 392-B	
s. 392-30	ad. No. 46, 1998
Link note to Guide	ad. No. 94, 1999 rep. No. 41, 2005
s. 392-35	ad. No. 46, 1998 am. No. 83, 1999
s. 392-40	ad. No. 46, 1998
s. 392-45	ad. No. 46, 1998 am. No. 15, 2007
s. 392-50	ad. No. 46, 1998
s. 392-55	ad. No. 46, 1998
Subdivision 392-C	
s. 392-60	ad. No. 46, 1998
s. 392-65	ad. No. 46, 1998 am. No. 94, 1999

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Link note to Guide	ad. No. 94, 1999 rep. No. 41, 2005
s. 392-70	ad. No. 46, 1998
s. 392-75	ad. No. 46, 1998
s. 392-80	ad. No. 46, 1998 am. No. 79, 2010
s. 392-85	ad. No. 46, 1998
s. 392-90	ad. No. 46, 1998
Subdivision 392-D	
s. 392-95	ad. No. 46, 1998
Division 393	
Division 393	ad. No. 79, 2010
s. 393-1	ad. No. 79, 2010 am. No. 147, 2011
Subdivision 393-A	
s. 393-5	ad. No. 79, 2010 am No 62, 2011; No 34, 2014
s. 393-10	ad. No. 79, 2010 am No 34, 2014
s. 393-15	ad. No. 79, 2010 am. No. 147, 2011; No 13, 2014
s 393-16	ad No 34, 2014
Subdivision 393-B	
s. 393-20	ad. No. 79, 2010
s. 393-25	ad. No. 79, 2010 am. No. 62, 2011
s. 393-27	ad. No. 62, 2011
s. 393-28	ad. No. 62, 2011
s. 393-30	ad. No. 79, 2010
s. 393-35	ad. No. 79, 2010 am. Nos. 62 and 147, 2011

Endnote 4—Amendment history

Provision affected	How affected
s. 393-40	ad. No. 79, 2010 am. No. 147, 2011; No. 84, 2013; No 13, 2014
s. 393-45	ad. No. 79, 2010
Subdivision 393-C	
s. 393-50	ad. No. 79, 2010
s. 393-55	ad. No. 79, 2010 am. No. 147, 2011; No 13, 2014
s. 393-60	ad. No. 79, 2010
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 am. No. 56, 2010
s. 394-15	ad. No. 79, 2007
s. 394-20	ad. No. 79, 2007
s. 394-25	ad. No. 79, 2007
s. 394-30	ad. No. 79, 2007
s. 394-35	ad. No. 79, 2007
s. 394-40	ad. No. 79, 2007
s. 394-45	ad. No. 79, 2007
Division 396	ad. No. 16, 1998 rep. No. 41, 2011
s. 396-5	ad. No. 16, 1998 am. No. 88, 2009 rep. No. 41, 2011
s. 396-10	ad. No. 16, 1998 rep. No. 41, 2011
Link note to Guide	rep. No. 41, 2005
s. 396-15	ad. No. 16, 1998 am. No. 58, 2006; No. 97, 2008

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 41, 2011
s. 396-20	ad. No. 16, 1998
	rep. No. 41, 2011
s. 396-25	ad. No. 16, 1998
	am. No. 58, 2006; No. 97, 2008
	rep. No. 41, 2011
Link note to Guide	rep. No. 41, 2005
s. 396-30	ad. No. 16, 1998
	am. No. 15, 2009
	rep. No. 41, 2011
s. 396-35	ad. No. 16, 1998
	am. No. 58, 2006
	rep. No. 41, 2011
s. 396-40	ad. No. 16, 1998
	am. No. 88, 2009
	rep. No. 41, 2011
Link note to Guide	rep. No. 41, 2005
s. 396-45	ad. No. 16, 1998
	am. No. 77, 2001
	rep. No. 41, 2011
s. 396-50	ad. No. 16, 1998
	rep. No. 41, 2011
s. 396-55	ad. No. 16, 1998
	rep. No. 41, 2011
Link note to Guide	rep. No. 41, 2005
s. 396-60	ad. No. 16, 1998
	rep. No. 41, 2011
s. 396-65	ad. No. 16, 1998
	am. No. 88, 2009
	rep. No. 41, 2011
s. 396-70	ad. No. 16, 1998

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 88, 2009
	rep. No. 41, 2011
s. 396-75	ad. No. 16, 1998
	am. No. 41, 2005; No. 164, 2007; No. 88, 2009
	rep. No. 41, 2011
s. 396-80	ad. No. 16, 1998
	am. No. 88, 2009
	rep. No. 41, 2011
s. 396-85	ad. No. 16, 1998
	am. No. 164, 2007
	rep. No. 41, 2011
s. 396-90	ad. No. 16, 1998
	am. No. 88, 2009
	rep. No. 41, 2011
s. 396-95	ad. No. 16, 1998
	rep. No. 145, 2010
s. 396-100	ad. No. 16, 1998
	am. No. 88, 2009
	rep. No. 145, 2010
s. 396-105	ad. No. 16, 1998
	am. No. 146, 1999; No. 88, 2009
	rep. No. 41, 2011
s. 396-110	ad. No. 16, 1998
	am. No. 88, 2009
	rep. No. 41, 2011
Link note to s. 396-110	rep. No. 41, 2005
Division 400	ad. No. 46, 1998
	rep. No. 77, 2001
s. 400-1	ad. No. 46, 1998
	rep. No. 77, 2001
s. 400-15	ad. No. 46, 1998

Income Tax Assessment Act 1997

255

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 72, 2001
	rep. No. 77, 2001
s. 400-20	ad. No. 46, 1998
	am. No. 176, 1999
	rep. No. 77, 2001
s. 400-55	ad. No. 46, 1998
	rep. No. 77, 2001
s. 400-60	ad. No. 46, 1998
	rep. No. 77, 2001
s. 400-65	ad. No. 46, 1998
	am. No. 176, 1999
	rep. No. 77, 2001
s. 400-100	ad. No. 46, 1998
	rep. No. 77, 2001
Division 402	ad. No. 42, 2009
	rep. No. 84, 2013
s. 402-1	ad. No. 42, 2009
	rep. No. 84, 2013
s. 402-750	ad. No. 42, 2009
	rep. No. 84, 2013
s. 402-755	ad. No. 42, 2009
	rep. No. 84, 2013
s. 402-760	ad. No. 42, 2009
	rep. No. 84, 2013
s. 402-765	ad. No. 42, 2009
	rep. No. 84, 2013
s. 402-770	ad. No. 42, 2009
	rep. No. 84, 2013
s. 402-775	ad. No. 42, 2009
	rep. No. 84, 2013
s. 402-780	ad. No. 42, 2009

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 84, 2013
Division 405	
Division 405	ad. No. 46, 1998
s. 405-1	ad. No. 46, 1998
s. 405-5	ad. No. 46, 1998
	am. No. 83, 1999; No. 94, 1999
s. 405-10	ad. No. 46, 1998
	am. No. 94, 1999
Subdivision 405-A	
s. 405-15	ad. No. 46, 1998
	am. No. 101, 2006
Subdivision 405-B	
s. 405-20	ad. No. 46, 1998
s. 405-25	ad. No. 46, 1998
	am. No. 58, 2006
s. 405-30	ad. No. 46, 1998
	am. No. 101, 2006; No. 15, 2007
s. 405-35	ad. No. 46, 1998
s. 405-40	ad. No. 46, 1998
Subdivision 405-C	
s. 405-45	ad. No. 46, 1998
	am. No. 101, 2006; No. 12, 2012
s. 405-50	ad. No. 46, 1998
	am. No. 41, 2005; No. 101, 2006
Link note to s. 405-50	rs. No. 68, 2002
	rep. No. 23, 2005
Division 410	
Division 410	ad. No. 23, 2005
	rs. No. 126, 2009
s. 410-1	ad. No. 23, 2005
	rs. No. 126, 2009

Income Tax Assessment Act 1997

257

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 410-A	
s. 410-5	ad. No. 23, 2005 rs. No. 126, 2009
s. 410-50	ad. No. 126, 2009
Division 415	
Division 415	ad No 124, 2013
s 415-1	ad No 124, 2013 am No 77, 2014
Subdivision 415-A	
s 415-5	ad No 124, 2013
Subdivision 415-B	
s 415-10	ad No 124, 2013
s 415-15	ad No 124, 2013 am No 124, 2013; No 77, 2014; No 70, 2015
s 415-20	ad No 124, 2013 am No 77, 2014; No 70, 2015
s 415-25	ad No 124, 2013
s 415-30	ad No 124, 2013
s 415-35	ad No 124, 2013
s 415-40	ad No 124, 2013
s 415-45	ad No 124, 2013
Subdivision 415-C	
s 415-50	ad No 124, 2013 am No 77, 2014
s 415-55	ad No 124, 2013 am No 77, 2014
s 415-60	ad No 124, 2013 am No 77, 2014
s 415-65	ad No 124, 2013 am No 77, 2014
s 415-70	ad No 124, 2013

Endnote 4—Amendment history

Provision affected	How affected
	am No 77, 2014
s 415-75	ad No 124, 2013
	am No 77, 2014
s 415-80	ad No 124, 2013
	am No 77, 2014
s 415-85	ad No 124, 2013
	am No 77, 2014
s 415-90	ad No 124, 2013
	am No 77, 2014
s 415-95	ad No 124, 2013
	am No 77, 2014; No 21, 2015
s 415-100	ad No 124, 2013
	am No 126, 2015
Division 418	
Division 418	ad No 21, 2015
	rep <u>No 21, 2015</u>
s 418-1	ad No 21, 2015
	rep <u>No 21, 2015</u>
Subdivision 418-A	
s 418-5	ad No 21, 2015
	rep <u>No 21, 2015</u>
Subdivision 418-B	
s 418-10	ad No 21, 2015
	rep <u>No 21, 2015</u>
s 418-15	ad No 21, 2015
	rep <u>No 21, 2015</u>
s 418-20	ad No 21, 2015
	rep <u>No 21, 2015</u>
s 418-25	ad No 21, 2015
	rep <u>No 21, 2015</u>
s 418-30	ad No 21, 2015

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep No 21, 2015
Subdivision 418-C	
s 418-50	ad No 21, 2015
	rep No 21, 2015
s 418-55	ad No 21, 2015
	rep No 21, 2015
Subdivision 418-D	
s 418-70	ad No 21, 2015
	rep No 21, 2015
s 418-75	ad No 21, 2015
	rep No 21, 2015
s 418-80	ad No 21, 2015
	am No 21, 2015 (md not incorp)
	rep No 21, 2015
s 418-85	ad No 21, 2015
	rep No 21, 2015
s 418-90	ad No 21, 2015
	rep No 21, 2015
s 418-95	ad No 21, 2015
	rep No 21, 2015
Subdivision 418-E	
s 418-110	ad No 21, 2015
	rep No 21, 2015
s 418-115	ad No 21, 2015
	rep No 21, 2015
s 418-120	ad No 21, 2015
	rep No 21, 2015
s 418-125	ad No 21, 2015
	rep No 21, 2015
s 418-130	ad No 21, 2015
	rep No 21, 2015

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 418-F	
s 418-150	ad No 21, 2015 rep <u>No 21, 2015</u>
s 418-155	ad No 21, 2015 rep <u>No 21, 2015</u>
s 418-160	ad No 21, 2015 rep <u>No 21, 2015</u>
s 418-165	ad No 21, 2015 rep <u>No 21, 2015</u>
s 418-170	ad No 21, 2015 rep <u>No 21, 2015</u>
s 418-175	ad No 21, 2015 rep <u>No 21, 2015</u>
s 418-180	ad No 21, 2015 rep <u>No 21, 2015</u>
s 418-185	ad No 21, 2015 rep <u>No 21, 2015</u>
Part 3-50	
Part 3-50	ad. No. 132, 2011
Division 420	
s. 420-1	ad. No. 132, 2011
s. 420-5	ad. No. 132, 2011
Subdivision 420-A	
s. 420-10	ad. No. 132, 2011 am No 83, 2014
s. 420-12	ad. No. 132, 2011
Subdivision 420-B	
s. 420-15	ad. No. 132, 2011 am No 83, 2014
s. 420-20	ad. No. 132, 2011 am. No. 88, 2013; No 101, 2013; No 83, 2014

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 420-21	ad. No. 132, 2011 am No 83, 2014
s. 420-22	ad. No. 132, 2011
Subdivision 420-C	
s. 420-25	ad. No. 132, 2011
s. 420-30	ad. No. 132, 2011 am. No. 88, 2013; No 101, 2013
s. 420-35	ad. No. 132, 2011 am No 83, 2014
s. 420-40	ad. No. 132, 2011
s. 420-41	ad. No. 132, 2011
s. 420-42	ad. No. 132, 2011
s. 420-43	ad. No. 132, 2011 rep No 83, 2014
Subdivision 420-D	
s. 420-45	ad. No. 132, 2011
s. 420-50	ad. No. 132, 2011
s. 420-51	ad. No. 132, 2011 am No 83, 2014
s. 420-52	ad. No. 132, 2011 am No 83, 2014
s. 420-53	ad. No. 132, 2011
s. 420-54	ad. No. 132, 2011
s. 420-55	ad. No. 132, 2011 am No 83, 2014
s. 420-57	ad. No. 132, 2011 am No 83, 2014
s. 420-58	ad. No. 132, 2011 rep No 83, 2014
s. 420-60	ad. No. 132, 2011 am No 83, 2014; No 21, 2015

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 420-E	
s. 420-65	ad. No. 132, 2011 am No 83, 2014
s. 420-70	ad. No. 132, 2011 am No 83, 2014
Part 3-80	
Part 3-80	ad. No. 12, 2012
Division 615 heading	
Division 615	ad No 133, 2014
s 615-1	ad No 133, 2014
Subdivision 615-A heading	
Subdivision 615-A	ad No 133, 2014
s 615-5	ad No 133, 2014
s 615-10	ad No 133, 2014
Subdivision 615-B heading	
Subdivision 615-B	ad No 133, 2014
s 615-15	ad No 133, 2014
s 615-20	ad No 133, 2014
s 615-25	ad No 133, 2014
s 615-30	ad No 133, 2014
s 615-35	ad No 133, 2014
Subdivision 615-C heading	
Subdivision 615-C	ad No 133, 2014
s 615-40	ad No 133, 2014
s 615-45	ad No 133, 2014
s 615-50	ad No 133, 2014
s 615-55	ad No 133, 2014
s 615-60	ad No 133, 2014
Subdivision 615-D heading	
Subdivision 615-D	ad No 133, 2014
s 615-65	ad No 133, 2014

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Division 620	
Subdivision 620-A	
s. 620-5	ad. No. 12, 2012
s. 620-10	ad. No. 12, 2012
s. 620-15	ad. No. 12, 2012
s. 620-20	ad. No. 12, 2012
s. 620-25	ad. No. 12, 2012
s. 620-30	ad. No. 12, 2012
s. 620-40	ad. No. 12, 2012
	am. No. 88, 2013
s. 620-50	ad. No. 12, 2012
Part 3-90	
Part 3-90	ad. No. 68, 2002
Division 700	
s. 700-1	ad. No. 68, 2002
s. 700-5	ad. No. 68, 2002
Link note to Guide	rep. No. 41, 2005
s. 700-10	ad. No. 68, 2002
Division 701	
s. 701-1	ad. No. 68, 2002
	am. No. 143, 2007
s. 701-5	ad. No. 68, 2002
	am. No. 117, 2002; No. 147, 2005; No. 93, 2011
s. 701-10	ad. No. 68, 2002
	am. No. 83, 2004; No. 58, 2006; No. 132, 2011; No. 99, 2012
s. 701-15	ad. No. 68, 2002
	am. No. 117, 2002; No. 83, 2004
s. 701-20	ad. No. 68, 2002
	am. No. 83, 2004
s. 701-25	ad. No. 68, 2002
	am. No. 90, 2002; No. 16, 2003; No. 132, 2011

Endnote 4—Amendment history

Provision affected	How affected
s. 701-30	ad. No. 68, 2002 am. No. 117, 2002; Nos. 16 and 107, 2003; No. 147, 2005; No. 164, 2007
s. 701-35	ad. No. 68, 2002 am. No. 90, 2002; No. 132, 2011
s. 701-40	ad. No. 68, 2002 am. No. 117, 2002; No. 56, 2010; No. 93, 2011
s. 701-45	ad. No. 68, 2002 am. No. 16, 2003; No. 83, 2004
s. 701-50	ad. No. 68, 2002 am. No. 83, 2004
s. 701-55	ad. No. 68, 2002 am. No. 90, 2002; Nos. 16 and 107, 2003; No. 58, 2006; No. 15, 2009; No. 56, 2010; Nos. 93 and 132, 2011; No. 99, 2012; No 110, 2014
s. 701-56	ad. No. 56, 2010 am. No. 99, 2012
s. 701-58	ad. No. 83, 2004 am. No. 15, 2009; No. 56, 2010; No. 132, 2011; No. 99, 2012
s. 701-60	ad. No. 68, 2002 am. No. 16, 2003; No. 83, 2004
s. 701-61	ad. No. 15, 2009
s. 701-63	ad. No. 99, 2012 rs. No. 99, 2012
s. 701-65	ad. No. 68, 2002
s. 701-67	ad. No. 99, 2012
s. 701-70	ad. No. 68, 2002 am. No. 90, 2002; No. 58, 2006
s. 701-75	ad. No. 68, 2002 am. No. 90, 2002; No. 16, 2003; No. 58, 2006
s. 701-80	ad. No. 68, 2002

Income Tax Assessment Act 1997

265

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 90, 2002; No. 107, 2003
s. 701-85	ad. No. 68, 2002
Link note to s. 701-85	rep. No. 41, 2005
s. 701-90	ad. No. 56, 2010
	rep. No. 99, 2012
	ad. No. 99, 2012
	rep. No. 99, 2012
Division 703	
s. 703-1	ad. No. 68, 2002
Link note to Guide	rep. No. 41, 2005
s. 703-5	ad. No. 68, 2002
	am. No. 117, 2002; No. 133, 2014
s. 703-10	ad. No. 68, 2002
s. 703-15	ad. No. 68, 2002
	am. No. 16, 2003; No. 97, 2008
s. 703-20	ad. No. 68, 2002
	am. No. 90, 2002; No. 16, 2003; No. 9, 2007; No. 136, 2012
s. 703-25	ad. No. 68, 2002
	am. No. 41, 2005
s. 703-30	ad. No. 68, 2002
	am. No. 23, 2005; No. 117, 2007; <u>No 11, 2016</u>
s. 703-33	ad. No. 16, 2003
s. 703-35	ad. No. 68, 2002
	am. No. 56, 2007; No. 133, 2009
s. 703-37	ad. No. 117, 2007
s. 703-40	ad. No. 68, 2002
s. 703-45	ad. No. 68, 2002
	rs. No. 16, 2003
s. 703-50	ad. No. 68, 2002
	am. No. 16, 2003; No. 56, 2010; No. 14, 2012; No. 18, 2012; No. 96, 2014

Endnote 4—Amendment history

Provision affected	How affected
s. 703-55	ad. No. 68, 2002
s. 703-58	ad. No. 56, 2010
s. 703-60	ad. No. 68, 2002 am. No. 83, 2004; No. 56, 2010
Link note to s. 703-60(3).....	rep. No. 117, 2002
s. 703-65	ad. No. 117, 2002 am No 133, 2014
s. 703-70	ad. No. 117, 2002 am No 133, 2014
s. 703-75	ad. No. 117, 2002 am. No. 16, 2003; No. 147, 2005; No. 56, 2010; No. 114, 2010; No 133, 2014
s. 703-80	ad. No. 117, 2002 am No 133, 2014
Link note to s. 703-80	rep. No. 41, 2005
Division 705	
s. 705-1	ad. No. 68, 2002
Subdivision 705-A	
s. 705-5	ad. No. 68, 2002
Link note to Guide	rep. No. 41, 2005
s. 705-10	ad. No. 68, 2002
s. 705-15	ad. No. 68, 2002 am. No. 117, 2002; No. 16, 2003
s. 705-20	ad. No. 68, 2002
s. 705-25	ad. No. 68, 2002 am. No. 16, 2003; No. 23, 2005; No. 164, 2007; No. 56, 2010; No. 41, 2011; No. 99, 2012
s. 705-27	ad. No. 56, 2010
s. 705-30	ad. No. 68, 2002 am. No. 90, 2002; No. 164, 2007; No. 15, 2009; No. 132, 2011
s. 705-35	ad. No. 68, 2002

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 705-40	am. No. 16, 2003; No. 67, 2003; No. 56, 2010; No. 99, 2012 ad. No. 68, 2002 rs. No. 90, 2002
s. 705-45	am. No. 107, 2003; No. 132, 2011; No. 99, 2012 ad. No. 68, 2002
s. 705-47	am. No. 90, 2002; No. 107, 2003 ad. No. 83, 2004 am. No. 101, 2006
s. 705-50	ad. No. 68, 2002 am. No. 90, 2002; No. 23, 2005; No. 101, 2006; No. 56, 2010 rep. No. 56, 2010
s. 705-55	ad. No. 68, 2002 am. No. 83, 2004; No. 56, 2010
s. 705-56	ad. No. 23, 2005 am. No. 56, 2010
s. 705-56A	ad. No. 99, 2012 rep. No. 99, 2012
s. 705-57	ad. No. 117, 2002 am. No. 83, 2004; No. 101, 2006; No. 56, 2010; No. 132, 2011
s. 705-58	ad. No. 67, 2003 am. No. 56, 2010
s. 705-59	ad. No. 67, 2003 am. No. 83, 2004; No. 56, 2010
s. 705-60	ad. No. 68, 2002 am. No. 117, 2002; No. 16, 2003; No. 23, 2005; No. 56, 2010
s. 705-62	ad. No. 56, 2010
s. 705-65	ad. No. 68, 2002 am. No. 90, 2002; No. 117, 2002; No. 16, 2003; No. 107, 2003; No. 83, 2004; No. 101, 2006; No. 97, 2008; No. 56, 2010
s. 705-70	ad. No. 68, 2002 am. No. 90, 2002; No. 16, 2003; No. 56, 2010

Endnote 4—Amendment history

Provision affected	How affected
s. 705-75	ad. No. 68, 2002 am. No. 90, 2002; No. 16, 2003; No. 97, 2008
s. 705-80	ad. No. 68, 2002 am. No. 56, 2010
s. 705-85	ad. No. 68, 2002 am. No. 117, 2007; No. 56, 2010
s. 705-90	ad. No. 68, 2002 rs. No. 90, 2002 am. No. 117, 2002; No. 16, 2003; No. 23, 2005; No. 41, 2005; No. 56, 2010; No. 66, 2015
s. 705-93	ad. No. 16, 2003 am. No. 101, 2006; No. 56, 2010
s. 705-95	ad. No. 68, 2002 am. No. 90, 2002; No. 23, 2005
s. 705-100	ad. No. 68, 2002 am. No. 90, 2002
s. 705-105	ad. No. 68, 2002 am. No. 117, 2002
s. 705-110	ad. No. 68, 2002 am. No. 90, 2002; No. 97, 2008
s. 705-115	ad. No. 68, 2002 am. No. 90, 2002; No. 56, 2010; No. 12, 2012
Group heading to s. 705-120	rep. No. 90, 2002
s. 705-120	ad. No. 68, 2002 rep. No. 90, 2002
s. 705-125	ad. No. 68, 2002 am. No. 117, 2002; No. 56, 2010
Link note to s. 705-125	rep. No. 90, 2002
Subdivision 705-B	
Subdivision 705-B	ad. No. 90, 2002
s. 705-130	ad. No. 90, 2002

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Link note to Guide	rep. No. 41, 2005
s. 705-135	ad. No. 90, 2002
s. 705-140	ad. No. 90, 2002
s. 705-145	ad. No. 90, 2002 am. No. 56, 2010
s. 705-147	ad. No. 16, 2003 am. Nos. 58 and 101, 2006; No. 56, 2010
s. 705-150	ad. No. 90, 2002 am. No. 16, 2003; Nos. 58 and 101, 2006 rep. No. 56, 2010
s. 705-155	ad. No. 90, 2002 rs. No. 16, 2003 am. No. 101, 2006
s. 705-160	ad. No. 90, 2002 rs. No. 16, 2003 am. No. 58, 2006
s. 705-163	ad. No. 117, 2002 am. No. 101, 2006; No. 132, 2011
s. 705-165	ad. No. 90, 2002 rep. No. 56, 2010
Link note to s. 705-165	rep. No. 117, 2002
Subdivision 705-C	
Subdivision 705-C	ad. No. 117, 2002
s. 705-170	ad. No. 117, 2002
Link note to Guide	rep. No. 41, 2005
s. 705-175	ad. No. 117, 2002
s. 705-180	ad. No. 117, 2002
s. 705-185	ad. No. 117, 2002
s. 705-190	ad. No. 117, 2002 am. No. 101, 2006 rep. No. 56, 2010

Endnote 4—Amendment history

Provision affected	How affected
s. 705-195	ad. No. 117, 2002 am. No. 56, 2010
s. 705-200	ad. No. 117, 2002 am. No. 117, 2007; No. 56, 2010
s. 705-205	ad. No. 117, 2002 rep. No. 56, 2010
Subdivision 705-D	
Subdivision 705-D	ad. No. 117, 2002
s. 705-210	ad. No. 117, 2002
Link note to Guide	rep. No. 41, 2005
s. 705-215	ad. No. 117, 2002
s. 705-220	ad. No. 117, 2002
s. 705-225	ad. No. 117, 2002 am. No. 56, 2010
s. 705-227	ad. No. 16, 2003 am. Nos. 58 and 101, 2006; No. 56, 2010
s. 705-230	ad. No. 117, 2002 rs. No. 16, 2003
s. 705-235	ad. No. 117, 2002 rs. No. 16, 2003 am. No. 58, 2006
s. 705-240	ad. No. 117, 2002 am. No. 132, 2011
s. 705-245	ad. No. 117, 2002 rep. No. 56, 2010
Link note to s. 705-245	rep. No. 16, 2003
Subdivision 705-E	
Subdivision 705-E	ad. No. 16, 2003
s. 705-300	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 705-305	ad. No. 16, 2003

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 705-310	ad. No. 16, 2003
s. 705-315	ad. No. 16, 2003
s. 705-320	ad. No. 16, 2003
Link note to s. 705-320	rep. No. 41, 2005
Division 707	
Subdivision 707-A	
Subdivision 707-A heading	rs No 88, 2013
s. 707-100	ad. No. 68, 2002 am No 88, 2013
s. 707-105	ad. No. 68, 2002
Link note to Guide	rep. No. 41, 2005
s. 707-110	ad. No. 68, 2002 am. No. 143, 2007; No 88, 2013
s. 707-115	ad. No. 68, 2002 am No 88, 2013
s. 707-120	ad. No. 68, 2002 am No. 147, 2005; No. 164, 2007; No 124, 2013
s. 707-125	ad. No. 68, 2002 am. No. 142, 2003; No. 147, 2005; No. 164, 2007; No 124, 2013
s. 707-130	ad. No. 68, 2002 am No. 143, 2007; No. 41, 2011; No 124, 2013
s. 707-135	ad. No. 68, 2002 am. No. 147, 2005; No. 164, 2007
s. 707-140	ad. No. 68, 2002 am. No. 79, 2010
s. 707-145	ad. No. 68, 2002
s. 707-150	ad. No. 68, 2002
Subdivision 707-B	
s. 707-200	ad. No. 68, 2002
Link note to Guide	rep. No. 41, 2005
s. 707-205	ad. No. 68, 2002

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 83, 2004; No. 147, 2005; No 130, 2015
s. 707-210	ad. No. 68, 2002
	am. No. 117, 2002; No. 16, 2003; No. 147, 2005; No. 164, 2007
Subdivision 707-C	
s. 707-300	ad. No. 68, 2002
	am No 124, 2013
Link note to Guide	rep. No. 41, 2005
s. 707-305	ad. No. 68, 2002
	am. No. 58, 2006
s 707-310	ad No 68, 2002
	am No 142, 2003; No 143, 2007; No 97, 2008; No 14, 2009; No 66, 2015
s. 707-315	ad. No. 68, 2002
	am. No. 117, 2002
s. 707-320	ad. No. 68, 2002
	am. Nos. 13 and 58, 2006
s. 707-325	ad. No. 68, 2002
	am. No. 58, 2006; No. 117, 2007; No. 133, 2009; No. 88, 2013
s. 707-330	ad. No. 68, 2002
	am. No. 58, 2006
s. 707-335	ad. No. 68, 2002
	am. No. 117, 2002
s. 707-340	ad. No. 68, 2002
s. 707-345	ad. No. 68, 2002
Subdivision 707-D	
s. 707-400	ad. No. 68, 2002
Link note to s. 707-400	rep. No. 41, 2005
s. 707-405	ad. No. 68, 2002
	rep. No. 16, 2003
s. 707-410	ad. No. 117, 2002
s. 707-415	ad. No. 88, 2009

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 79, 2010
Division 709	
Subdivision 709-A	
s. 709-50	ad. No. 68, 2002
Link note to Guide	rep. No. 41, 2005
s. 709-55	ad. No. 68, 2002
s. 709-60	ad. No. 68, 2002
	am. No. 90, 2002
s. 709-65	ad. No. 68, 2002
s. 709-70	ad. No. 68, 2002
	am. No. 90, 2002
s. 709-75	ad. No. 68, 2002
	am. No. 90, 2002
s. 709-80	ad. No. 68, 2002
	am. No. 117, 2007; No. 133, 2009
s. 709-85	ad. No. 68, 2002
Link note to s. 709-85	rep. No. 16, 2003
s. 709-90	ad. No. 16, 2003
Group heading to s. 709-95	ad. No. 16, 2003
s. 709-95	ad. No. 16, 2003
s. 709-100	ad. No. 16, 2003
Subdivision 709-B	
Subdivision 709-B	ad. No. 16, 2003
s. 709-150	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 709-155	ad. No. 16, 2003
s. 709-160	ad. No. 16, 2003
s. 709-165	ad. No. 16, 2003
s. 709-170	ad. No. 16, 2003
s. 709-175	ad. No. 16, 2003

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 709-C	
Subdivision 709-C	ad. No. 107, 2003
s. 709-180	ad. No. 107, 2003
s. 709-185	ad. No. 107, 2003
	am No 110, 2014
s. 709-190	ad. No. 107, 2003
	am No 110, 2014
Subdivision 709-D	
Subdivision 709-D	ad. No. 41, 2005
s. 709-200	ad. No. 41, 2005
s. 709-205	ad. No. 41, 2005
	am. No. 162, 2005
s. 709-210	ad. No. 41, 2005
s. 709-215	ad. No. 41, 2005
	am. No. 162, 2005; No 110, 2014
Group heading to s. 709-220	ad. No. 162, 2005
s. 709-220	ad. No. 162, 2005
Division 711	
s. 711-1	ad. No. 68, 2002
Link note to Guide	rep. No. 41, 2005
s. 711-5	ad. No. 68, 2002
	am. No. 117, 2002
s. 711-10	ad. No. 68, 2002
s. 711-15	ad. No. 68, 2002
	am. No. 117, 2002; No. 56, 2010
s. 711-20	ad. No. 68, 2002
	am. No. 90, 2002; No. 16, 2003; No. 56, 2010
s. 711-25	ad. No. 68, 2002
	am. No. 83, 2004; No. 56, 2010
s. 711-30	ad. No. 68, 2002
	am. No. 23, 2005; No. 14, 2009

Income Tax Assessment Act 1997

275

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 711-35	ad. No. 68, 2002 am. No. 90, 2002; No. 56, 2010; No. 12, 2012
s. 711-40	ad. No. 68, 2002
s. 711-45	ad. No. 68, 2002 am. No. 90, 2002; Nos. 23 and 41, 2005; No. 117, 2007; No. 56, 2010 (as am. by No. 41, 2011); No. 12, 2012
s. 711-50	ad. No. 68, 2002 rep. No. 90, 2002
s. 711-55	ad. No. 68, 2002
s. 711-60	ad. No. 68, 2002 rep. No. 90, 2002
s. 711-65	ad. No. 68, 2002 am. No. 117, 2002; No. 56, 2010
s. 711-70	ad. No. 68, 2002 am. No. 117, 2002 rs. No. 56, 2010
Link note to s. 711-70	rs. Nos. 90 and 117, 2002 rep. No. 41, 2005
s. 711-75	ad. No. 56, 2010
Division 713	
Division 713	ad. No. 117, 2002
Subdivision 713-A	
s. 713-20	ad. No. 117, 2002
s. 713-25	ad. No. 117, 2002 am. No. 23, 2005
s. 713-50	ad. No. 117, 2002
Link note to s. 713-50	rep. No. 16, 2003
Subdivision 713-C	
Subdivision 713-C	ad. No. 83, 2004
s. 713-120	ad. No. 83, 2004
Link note to Guide	rep. No. 41, 2005

Endnote 4—Amendment history

Provision affected	How affected
s. 713-125	ad. No. 83, 2004
s. 713-130	ad. No. 83, 2004
s. 713-135	ad. No. 83, 2004
s. 713-140	ad. No. 83, 2004
	am. No. 133, 2009
Subdivision 713-E	
Subdivision 713-E.....	ad. No. 67, 2003
s. 713-200	ad. No. 67, 2003
	am. No. 83, 2004
Link note to Guide	rep. No. 41, 2005
s. 713-205	ad. No. 67, 2003
	am. No. 83, 2004
s. 713-210	ad. No. 67, 2003
s. 713-215	ad. No. 67, 2003
s. 713-220	ad. No. 67, 2003
s. 713-225	ad. No. 67, 2003
	am. No. 83, 2004; No. 143, 2007; No. 56, 2010; No. 132, 2011
s. 713-230	ad. No. 67, 2003
	rep. No. 56, 2010
s. 713-235	ad. No. 67, 2003
s. 713-240	ad. No. 67, 2003
	am. No. 83, 2004
s. 713-245	ad. No. 67, 2003
	rep. No. 56, 2010
Group heading to s. 713-250.....	ad. No. 83, 2004
s. 713-250	ad. No. 83, 2004
s. 713-255	ad. No. 83, 2004
s. 713-260	ad. No. 83, 2004
s. 713-265	ad. No. 83, 2004
	am. No. 56, 2010; No. 12, 2012
s. 713-270	ad. No. 83, 2004

Income Tax Assessment Act 1997

277

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 56, 2010
Link note to s. 713-270	rep. No. 41, 2005
Subdivision 713-L	
Subdivision 713-L.....	ad. No. 16, 2003
s. 713-500	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
Group heading to s 713-505.....	rs. No. 41, 2005
s. 713-505	ad. No. 16, 2003
s. 713-510	ad. No. 16, 2003
	rs. No. 41, 2005
	am. No. 45, 2008; No 70, 2015
s. 713-510A	ad. No. 56, 2010
	am. No. 56, 2010 (as am. by No. 41, 2011); No 70, 2015
Group heading to s. 713-511.....	ad. No. 41, 2005
s. 713-511	ad. No. 41, 2005
Group heading to s. 713-515.....	ad. No. 41, 2005
s. 713-515	ad. No. 16, 2003
	am. No. 41, 2005; No. 45, 2008; No 70, 2015
s. 713-520	ad. No. 16, 2003
	am. No. 41, 2005; No. 45, 2008; No 70, 2015
s. 713-525	ad. No. 16, 2003
	rs. No. 83, 2004; No. 41, 2005; No. 45, 2008
	am No 70, 2015
Group heading to s. 713-530.....	ad. No. 41, 2005
s. 713-530	ad. No. 16, 2003
	am. No. 83, 2004
	rs. No. 41, 2005
	am. No. 45, 2008; No 70, 2015
Group heading to s. 713-535.....	ad. No. 41, 2005
s. 713-535	ad. No. 41, 2005
	am. No. 45, 2008; No 70, 2015

Endnote 4—Amendment history

Provision affected	How affected
s. 713-540	ad. No. 41, 2005
Group heading to s. 713-545	ad. No. 41, 2005
s. 713-545	ad. No. 41, 2005 am. No. 143, 2007; No. 45, 2008; No 70, 2015
s. 713-550	ad. No. 41, 2005
Group heading to s. 713-553	ad. No. 41, 2005 rep. No. 56, 2010
s. 713-553	ad. No. 41, 2005 rep. No. 56, 2010
s. 713-555	ad. No. 41, 2005 am. No. 15, 2007 rep. No. 56, 2010
s. 713-560	ad. No. 41, 2005 am. No. 58, 2006 rep. No. 56, 2010
Group heading to s. 713-565	ad. No. 41, 2005
s. 713-565	ad. No. 41, 2005
Group heading to s. 713-570	ad. No. 41, 2005
s. 713-570	ad. No. 41, 2005 am. No. 45, 2008; No 70, 2015
Group heading to s. 713-575	ad. No. 41, 2005
s. 713-575	ad. No. 41, 2005 am. No. 45, 2008; No 70, 2015
s. 713-580	ad. No. 41, 2005 am. No. 45, 2008; No 70, 2015
s. 713-585	ad. No. 41, 2005 am. No. 45, 2008; No 70, 2015
Subdivision 713-M	
Subdivision 713-M	ad. No. 41, 2005
s. 713-700	ad. No. 41, 2005
s. 713-705	ad. No. 41, 2005

Income Tax Assessment Act 1997

279

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 713-710	ad. No. 41, 2005 am. No. 79, 2010
s. 713-715	ad. No. 41, 2005
s. 713-720	ad. No. 41, 2005
Link note to s. 713-720	rep. No. 41, 2005
s. 713-725	ad. No. 56, 2010
Division 715	
Division 715	ad. No. 16, 2003
Subdivision 715-A	
s. 715-15	ad. No. 16, 2003 am. No. 147, 2005; No. 164, 2007
Link note to s. 715-15	rep. No. 41, 2005
s. 715-25	ad. No. 16, 2003
s. 715-30	ad. No. 16, 2003
s. 715-35	ad. No. 16, 2003
Link note to s. 715-35	rep. No. 41, 2005
s. 715-50	ad. No. 16, 2003 am. No. 147, 2005; No. 164, 2007; No. 56, 2010
s. 715-55	ad. No. 16, 2003 am. No. 147, 2005; No. 164, 2007
s. 715-60	ad. No. 16, 2003 am. No. 147, 2005; No. 164, 2007
Link note to s. 715-60	rep. No. 41, 2005
s. 715-70	ad. No. 16, 2003 am. No. 83, 2004; No. 147, 2005; No. 164, 2007
s. 715-75	ad. No. 16, 2003
s. 715-80	ad. No. 16, 2003
s. 715-85	ad. No. 16, 2003
s. 715-90	ad. No. 16, 2003 am. No. 142, 2003; No.12, 2012
s. 715-95	ad. No. 16, 2003

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 147, 2005; No. 164, 2007
s. 715-100	ad. No. 16, 2003
s. 715-105	ad. No. 16, 2003
s. 715-110	ad. No. 16, 2003
Link note to s. 715-110	rep. No. 41, 2005
s. 715-120	ad. No. 16, 2003
s. 715-125	ad. No. 16, 2003
s. 715-130	ad. No. 16, 2003
s. 715-135	ad. No. 16, 2003
Link note to s. 715-135	rep. No. 41, 2005
s. 715-145	ad. No. 16, 2003
	am. No. 12, 2012
Link note to s. 715-145	rep. No. 41, 2005
s. 715-155	ad. No. 16, 2003
s. 715-160	ad. No. 16, 2003
s. 715-165	ad. No. 16, 2003
Link note to s. 715-165	rep. No. 41, 2005
s. 715-175	ad. No. 16, 2003
s. 715-180	ad. No. 16, 2003
s. 715-185	ad. No. 16, 2003
Subdivision 715-B	
s. 715-215	ad. No. 16, 2003
Link note to s. 715-215	rep. No. 41, 2005
s. 715-225	ad. No. 16, 2003
	am. No. 83, 2004
s. 715-230	ad. No. 16, 2003
	am. No. 56, 2010
Link note to s. 715-230	rep. No. 41, 2005
s. 715-240	ad. No. 16, 2003
s. 715-245	ad. No. 16, 2003
s. 715-250	ad. No. 16, 2003

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 715-255	ad. No. 16, 2003 am. No. 56, 2010
s. 715-260	ad. No. 16, 2003
Link note to s. 715-260	rep. No. 41, 2005
s. 715-265	ad. No. 56, 2010
s. 715-270	ad. No. 16, 2003 am. No. 58, 2006; No. 56, 2010
Subdivision 715-C	
s. 715-290	ad. No. 16, 2003
Subdivision 715-D	
s. 715-310	ad. No. 16, 2003
Link note to s. 715-310	rep. No. 41, 2005
s. 715-355	ad. No. 16, 2003 am. No. 147, 2005; No. 164, 2007
s. 715-360	ad. No. 16, 2003 am. No. 147, 2005; No. 164, 2007
s. 715-365	ad. No. 16, 2003
Link note to s. 715-365	rep. No. 41, 2005
Subdivision 715-E	
Subdivision 715-E.....	ad. No. 56, 2010
s. 715-370	ad. No. 56, 2010
Subdivision 715-F	
Subdivision 715-F.....	ad. No. 15, 2009
s. 715-375	ad. No. 15, 2009 am. No. 99, 2012
s. 715-378	ad. No. 99, 2012
s. 715-380	ad. No. 15, 2009
s. 715-385	ad. No. 15, 2009
Subdivision 715-G	
s. 715-410	ad. No. 16, 2003
Link note to s. 715-410	rep. No. 41, 2005

Endnote 4—Amendment history

Provision affected	How affected
s. 715-450	ad. No. 16, 2003 am. No. 56, 2010
Subdivision 715-H	
Subdivision 715-H heading.....	rs. No. 56, 2010
s. 715-610	ad. No. 16, 2003 am. No. 56, 2010
s. 715-615	ad. No. 16, 2003 am. No. 117, 2007
s. 715-620	ad. No. 16, 2003
Link note to s. 715-620	ad. No. 83, 2004 rep. No. 41, 2005
Subdivision 715-J	
Subdivision 715-J	ad. No. 23, 2005
s. 715-660	ad. No. 23, 2005 am. No. 15, 2009; No. 114, 2010; No. 132, 2011
s. 715-665	ad. No. 23, 2005 am. No. 15, 2009
s. 715-670	ad. No. 23, 2005
s. 715-675	ad. No. 23, 2005
Subdivision 715-K	
Subdivision 715-K	ad. No. 23, 2005
s. 715-700	ad. No. 23, 2005
s. 715-705	ad. No. 23, 2005
Subdivision 715-U	
Subdivision 715-U	ad. No. 147, 2005
s. 715-875	ad. No. 147, 2005
s. 715-880	ad. No. 147, 2005
Subdivision 715-V	
Subdivision 715-V	ad. No. 83, 2004
s. 715-900	ad. No. 83, 2004 am. No. 56, 2010

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 715-W	
Subdivision 715-W	ad. No. 14, 2009
s. 715-910	ad. No. 14, 2009
	am. No. 132, 2011
s. 715-915	ad. No. 14, 2009
s. 715-920	ad. No. 14, 2009
	am. No. 132, 2011
s. 715-925	ad. No. 14, 2009
Division 716	
Division 716	ad. No. 117, 2002
Subdivision 716-A	
s. 716-1	ad. No. 117, 2002
Link note to Guide	rep. No. 41, 2005
s. 716-15	ad. No. 117, 2002
s. 716-25	ad. No. 117, 2002
	am. No. 80, 2007
Link note to s. 716-25	rep. No. 41, 2005
s. 716-70	ad. No. 117, 2002
s. 716-75	ad. No. 117, 2002
s. 716-80	ad. No. 117, 2002
s. 716-85	ad. No. 117, 2002
s. 716-90	ad. No. 117, 2002
s. 716-95	ad. No. 117, 2002
s. 716-100	ad. No. 117, 2002
Link note to s. 716-100	rep. No. 23, 2005
Subdivision 716-E	
Subdivision 716-E	ad. No. 23, 2005
s. 716-300	ad. No. 23, 2005
	am. No. 84, 2013; No 96, 2014
Subdivision 716-G	
Subdivision 716-G	ad. No. 23, 2005

Endnote 4—Amendment history

Provision affected	How affected
s. 716-330	ad. No. 23, 2005 am. No. 56, 2010
s. 716-335	ad. No. 23, 2005
s. 716-340	ad. No. 23, 2005 am. No. 56, 2010
s. 716-345	ad. No. 23, 2005
Subdivision 716-S	
Subdivision 716-S.....	ad. No. 56, 2010
s. 716-400	ad. No. 56, 2010
s. 716-405	ad. No. 56, 2010 rs. No. 99, 2012 rep. No. 99, 2012
s. 716-410	ad. No. 56, 2010 rs. No. 99, 2012 rep. No. 99, 2012
Subdivision 716-V	
Subdivision 716-V.....	ad. No. 93, 2011
s. 716-500	ad. No. 93, 2011
s. 716-505	ad. No. 93, 2011
s. 716-510	ad. No. 93, 2011
Subdivision 716-Z	
s. 716-800	ad. No. 117, 2002
s. 716-805	ad. No. 147, 2005 rep. No. 164, 2007
s. 716-850	ad. No. 117, 2002 am. No. 147, 2005; No. 58, 2006; No. 164, 2007
s. 716-855	ad. No. 107, 2003 am. No. 101, 2006
s. 716-860	ad. No. 56, 2010
Division 717	
Division 717	ad. No. 90, 2002

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 717-A	
Subdivision 717-A	rs. No. 143, 2007
s. 717-1	ad. No. 90, 2002
	rs. No. 143, 2007
Link note to Guide	rep. No. 41, 2005
s. 717-5	ad. No. 90, 2002
	rs. No. 143, 2007
s. 717-10	ad. No. 90, 2002
	rs. No. 143, 2007
s. 717-15	ad. No. 90, 2002
	am. No. 83, 2004
	rep. No. 143, 2007
s. 717-20	ad. No. 90, 2002
	rep. No. 143, 2007
Link note to s. 717-20	rep. No. 117, 2002
s. 717-22	ad. No. 83, 2004
	rep. No. 143, 2007
s. 717-28	ad. No. 83, 2004
	rep. No. 143, 2007
s. 717-30	ad. No. 117, 2002
	rep. No. 143, 2007
Link note to s. 717-30	rep. No. 41, 2005
Subdivision 717-D	
Subdivision 717-D heading	rs. No. 16, 2003; No. 114, 2010
s. 717-200	ad. No. 90, 2002
	am. No. 143, 2007; No. 114, 2010
Link note to Guide	rep. No. 41, 2005
s. 717-205	ad. No. 90, 2002
	am. No. 143, 2007; No. 114, 2010
s. 717-210	ad. No. 90, 2002
s. 717-215	ad. No. 90, 2002

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 143, 2007
s. 717-220	ad. No. 90, 2002
	rs. No. 114, 2010
s. 717-225	ad. No. 90, 2002
	rep. No. 143, 2007
s. 717-227	ad. No. 16, 2003
s. 717-230	ad. No. 90, 2002
	am. No. 16, 2003; No. 97, 2008
	rep. No. 114, 2010
Subdivision 717-E	
Subdivision 717-E heading	rs. No. 16, 2003; No. 114, 2010
s. 717-235	ad. No. 90, 2002
	am. No. 143, 2007; No. 114, 2010
Link note to Guide	rep. No. 41, 2005
s. 717-240	ad. No. 90, 2002
	am. No. 143, 2007; No. 114, 2010
Group heading to s. 717-245	rs. No. 16, 2003
s. 717-245	ad. No. 90, 2002
s. 717-250	ad. No. 90, 2002
	rep. No. 143, 2007
Group heading to s. 717-255	rep. No. 16, 2003
s. 717-255	ad. No. 90, 2002
	rs. No. 114, 2010
s. 717-260	ad. No. 90, 2002
	rep. No. 143, 2007
s. 717-262	ad. No. 16, 2003
s. 717-265	ad. No. 90, 2002
	am. No. 16, 2003; No. 97, 2008
	rep. No. 114, 2010
Link note to s. 717-265	rep. No. 16, 2003
Subdivision 717-F	ad. No. 16, 2003

Income Tax Assessment Act 1997

287

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 23, 2005
s. 717-270	ad. No. 16, 2003
	rep. No. 23, 2005
s. 717-275	ad. No. 16, 2003
	am. No. 83, 2004
	rep. No. 23, 2005
s. 717-280	ad. No. 16, 2003
	am. No. 83, 2004
	rep. No. 23, 2005
s. 717-285	ad. No. 16, 2003
	am. No. 83, 2004
	rep. No. 23, 2005
s. 717-290	ad. No. 16, 2003
	rep. No. 23, 2005
s. 717-292	ad. No. 83, 2004
	rep. No. 23, 2005
Subdivision 717-G	ad. No. 16, 2003
	rep. No. 23, 2005
s. 717-295	ad. No. 16, 2003
	rep. No. 23, 2005
s. 717-300	ad. No. 16, 2003
	am. No. 83, 2004
	rep. No. 23, 2005
s. 717-305	ad. No. 16, 2003
	am. No. 83, 2004
	rep. No. 23, 2005
s. 717-310	ad. No. 16, 2003
	am. No. 83, 2004
	rep. No. 23, 2005
s. 717-315	ad. No. 16, 2003
	rep. No. 23, 2005

Endnote 4—Amendment history

Provision affected	How affected
s. 717-320	ad. No. 83, 2004 rep. No. 23, 2005
Subdivision 717-J	ad. No. 16, 2003 rep. No. 147, 2005
s. 717-500	ad. No. 16, 2003 rep. No. 147, 2005
Link note to Guide	rep. No. 41, 2005
s. 717-505	ad. No. 16, 2003 rep. No. 147, 2005
s. 717-510	ad. No. 16, 2003 am. No. 96, 2004 rep. No. 147, 2005
s. 717-515	ad. No. 16, 2003 rep. No. 147, 2005
s. 717-520	ad. No. 16, 2003 rep. No. 147, 2005
s. 717-525	ad. No. 16, 2003 rep. No. 147, 2005
s. 717-530	ad. No. 16, 2003 rep. No. 147, 2005
Link note to s. 717-530	rep. No. 41, 2005
Subdivision 717-O	
Subdivision 717-O	ad. No. 16, 2003
s. 717-700	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 717-705	ad. No. 16, 2003
s. 717-710	ad. No. 16, 2003
Division 719	
Heading to Guide	rep. No. 117, 2002
Subdivision 719-A	
Subdivision 719-A	ad. No. 16, 2003

Income Tax Assessment Act 1997

289

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 719-2	ad. No. 16, 2003
Subdivision 719-B	
Subdivision 719-B heading	ad. No. 117, 2002
Heading to s. 719-1	rep. No. 117, 2002
Heading to s. 719-4	ad. No. 117, 2002
s. 719-1	ad. No. 68, 2002
Renumbered s. 719-4	No. 117, 2002
Link note to Guide	rep. No. 41, 2005
s. 719-5	ad. No. 68, 2002
	am. No. 117, 2002; No. 56, 2010
s. 719-10	ad. No. 68, 2002
	am. No. 67, 2003; No. 97, 2008
s. 719-15	ad. No. 68, 2002
s. 719-20	ad. No. 68, 2002
	am. No. 97, 2008
s. 719-25	ad. No. 68, 2002
	am. No. 56, 2010
s. 719-30	ad. No. 68, 2002
	am. No. 56, 2007; No. 133, 2009
s. 719-35	ad. No. 68, 2002
s. 719-40	ad. No. 68, 2002
	am. No. 117, 2002; No. 56, 2010 (as am. by No. 41, 2011)
s. 719-45	ad. No. 68, 2002
s. 719-50	ad. No. 68, 2002
	am. No. 56, 2010; No. 14, 2012; No. 18, 2012; No. 96, 2014
s. 719-55	ad. No. 68, 2002
	rs. No. 56, 2010
s. 719-60	ad. No. 68, 2002
	am. No. 56, 2010
s. 719-65	ad. No. 68, 2002
	am. No. 56, 2010

Endnote 4—Amendment history

Provision affected	How affected
s. 719-70	ad. No. 68, 2002
s. 719-75	ad. No. 68, 2002
s. 719-76	ad. No. 56, 2010
s. 719-77	ad. No. 56, 2010
s. 719-78	ad. No. 56, 2010
s. 719-79	ad. No. 56, 2010
s. 719-80	ad. No. 68, 2002
	am. No. 56, 2010
Link note to s. 719-80	rep. No. 117, 2002
s. 719-85	ad. No. 117, 2002
s. 719-90	ad. No. 117, 2002
	am. No. 56, 2010
s. 719-95	ad. No. 117, 2002
Subdivision 719-BA	
Subdivision 719-BA	ad. No. 56, 2010
s. 719-120	ad. No. 56, 2010
s. 719-125	ad. No. 56, 2010
s. 719-130	ad. No. 56, 2010
s. 719-135	ad. No. 56, 2010
s. 719-140	ad. No. 56, 2010
Subdivision 719-C	
Subdivision 719-C	ad. No. 117, 2002
s. 719-150	ad. No. 117, 2002
Link note to Guide	rep. No. 41, 2005
s. 719-155	ad. No. 117, 2002
	rs. No. 16, 2003
s. 719-160	ad. No. 117, 2002
	am. No. 16, 2003; No. 83, 2004
s. 719-165	ad. No. 117, 2002
	rs. No. 16, 2003
	am. No. 132, 2011

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 719-170	ad. No. 16, 2003
Subdivision 719-F	
Subdivision 719-F.....	ad. No. 117, 2002
Heading to Guide to	ad. No. 16, 2003
Subdiv. 719-F	
s. 719-250	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 719-255	ad. No. 16, 2003
s. 719-260	ad. No. 16, 2003
	am. No. 142, 2003; No. 147, 2005; No. 164, 2007
s. 719-265	ad. No. 16, 2003
	am No 124, 2013 (as am by No 21, 2015)
s. 719-270	ad. No. 16, 2003
s. 719-275	ad. No. 16, 2003
s. 719-280	ad. No. 16, 2003
s. 719-285	ad. No. 16, 2003
	am. No. 147, 2005; No. 164, 2007
Link note to s. 719-285	rep. No. 41, 2005
Group heading to s. 719-300.....	ad. No. 16, 2003
s. 719-300	ad. No. 117, 2002
s. 719-305	ad. No. 117, 2002
s. 719-310	ad. No. 117, 2002
	am. No. 58, 2006
s. 719-315	ad. No. 117, 2002
s. 719-320	ad. No. 117, 2002
s. 719-325	ad. No. 117, 2002
Subdivision 719-H	
Subdivision 719-H.....	ad. No. 16, 2003
s. 719-425	ad. No. 16, 2003
Link note to Guide	rep. No. 41, 2005
s. 719-430	ad. No. 16, 2003

Endnote 4—Amendment history

Provision affected	How affected
s. 719-435	ad. No. 16, 2003
Subdivision 719-I	
Subdivision 719-I.....	ad. No. 162, 2005
s. 719-450	ad. No. 162, 2005
s. 719-455	ad. No. 162, 2005
s. 719-460	ad. No. 162, 2005
s. 719-465	ad. No. 162, 2005
Subdivision 719-J	
Subdivision 719-J.....	ad. No. 117, 2002
s. 719-500	ad. No. 117, 2002
s. 719-505	ad. No. 117, 2002
s. 719-510	ad. No. 117, 2002
Subdivision 719-K	
Subdivision 719-K.....	ad. No. 117, 2002
s. 719-550	ad. No. 117, 2002
Link note to Guide.....	rep. No. 41, 2005
s. 719-555	ad. No. 117, 2002
s. 719-560	ad. No. 117, 2002
s. 719-565	ad. No. 117, 2002
s. 719-570	ad. No. 117, 2002
	am. No. 58, 2006
Link note to s. 719-570.....	rs. No. 16, 2003
	rep. No. 41, 2005
Subdivision 719-T	
Subdivision 719-T.....	ad. No. 16, 2003
s. 719-700	ad. No. 16, 2003
s. 719-705	ad. No. 16, 2003
Link note to s. 719-705.....	rep. No. 41, 2005
s. 719-720	ad. No. 16, 2003
s. 719-725	ad. No. 16, 2003
s. 719-730	ad. No. 16, 2003

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 719-735	ad. No. 16, 2003
Link note to s. 719-735	rep. No. 41, 2005
s. 719-740	ad. No. 56, 2010
s. 719-755	ad. No. 16, 2003
Link note to s. 719-755	rep. No. 41, 2005
s. 719-775	ad. No. 16, 2003
s. 719-780	ad. No. 16, 2003
s. 719-785	ad. No. 16, 2003
s. 719-790	ad. No. 16, 2003
s. 719-795	ad. No. 16, 2003
Link note to s. 719-795	rep. No. 41, 2005
Subdivision 719-X	ad. No. 16, 2003 rep. No. 147, 2005
s. 719-900	ad. No. 16, 2003 rep. No. 147, 2005
s. 719-903	ad. No. 83, 2004 am. No. 96, 2004 rep. No. 147, 2005
s. 719-905	ad. No. 16, 2003 rep. No. 147, 2005
Link note to s. 719-905	rep. No. 41, 2005
Division 721	
s. 721-1	ad. No. 68, 2002
Link note to Guide	rep. No. 41, 2005
s. 721-5	ad. No. 68, 2002
s. 721-10	ad. No. 68, 2002 am. No. 16, 2003; No. 83, 2004; No. 75, 2005; No. 80, 2006; No. 79, 2010; Nos. 14 and 18, 2012; No 88 and 124, 2013; No 96, 2014
s. 721-15	ad. No. 68, 2002 am. No. 16, 2003; No. 83, 2004; No. 41, 2005
s. 721-17	ad. No. 16, 2003

Endnote 4—Amendment history

Provision affected	How affected
s. 721-20	ad. No. 68, 2002
s. 721-25	ad. No. 68, 2002 am. Nos. 20 and 83, 2004; Nos. 12 and 14, 2012; No 96, 2014
s. 721-30	ad. No. 68, 2002 am. No. 16, 2003
s. 721-32	ad. No. 16, 2003
s. 721-35	ad. No. 68, 2002
Link note to s. 721-35	rep. No. 41, 2005
s. 721-40	ad. No. 16, 2003
Part 3-95	
Part 3-95	ad. No. 90, 2002
Division 723	
Subdivision 723-A	
s. 723-1	ad. No. 90, 2002
s. 723-10	ad. No. 90, 2002 am. No. 58, 2006
s. 723-15	ad. No. 90, 2002 am. No. 58, 2006
s. 723-20	ad. No. 90, 2002
s. 723-25	ad. No. 90, 2002 am. No. 58, 2006
Link note to s. 723-25	rep. No. 41, 2005
s. 723-35	ad. No. 90, 2002
s. 723-40	ad. No. 90, 2002
Link note to s. 723-40	rep. No. 41, 2005
s. 723-50	ad. No. 90, 2002 am. No. 12, 2012
Subdivision 723-B	
s. 723-105	ad. No. 90, 2002
s. 723-110	ad. No. 90, 2002 am. No. 58, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Division 725	
s. 725-1	ad. No. 90, 2002
Subdivision 725-A	
s. 725-45	ad. No. 90, 2002 am. No. 58, 2006
s. 725-50	ad. No. 90, 2002
s. 725-55	ad. No. 90, 2002
Link note to s. 725-55	rep. No. 41, 2005
s. 725-65	ad. No. 90, 2002 am. No. 58, 2006
s. 725-70	ad. No. 90, 2002 am. No. 58, 2006
Link note to s. 725-70	rep. No. 41, 2005
s. 725-80	ad. No. 90, 2002
s. 725-85	ad. No. 90, 2002
s. 725-90	ad. No. 90, 2002
s. 725-95	ad. No. 90, 2002
Subdivision 725-B	
s. 725-145	ad. No. 90, 2002 am. No. 58, 2006
s. 725-150	ad. No. 90, 2002 am. No. 58, 2006
s. 725-155	ad. No. 90, 2002 am. No. 58, 2006
s. 725-160	ad. No. 90, 2002 am. No. 58, 2006
s. 725-165	ad. No. 90, 2002 am. No. 58, 2006
Subdivision 725-C	
s. 725-205	ad. No. 90, 2002
s. 725-210	ad. No. 90, 2002

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 58, 2006
Link note to s. 725-210	rep. No. 41, 2005
s. 725-220	ad. No. 90, 2002
	am. No. 58, 2006
s. 725-225	ad. No. 90, 2002
	am. No. 12, 2012
s. 725-230	ad. No. 90, 2002
	am. No. 58, 2006
Subdivision 725-D	
s. 725-240	ad. No. 90, 2002
	am. No. 16, 2003; No. 58, 2006
s. 725-245	ad. No. 90, 2002
	am. No. 16, 2003; No. 12, 2012
s. 725-250	ad. No. 90, 2002
	am. No. 41, 2011
s. 725-255	ad. No. 90, 2002
	am. No. 41, 2011
Subdivision 725-E	
s. 725-310	ad. No. 90, 2002
	am. No. 58, 2006; No. 12, 2012
s. 725-315	ad. No. 90, 2002
	am. No. 12, 2012
s. 725-320	ad. No. 90, 2002
	am. No. 58, 2006
s. 725-325	ad. No. 90, 2002
	am. No. 58, 2006
Link note to s. 725-325	rep. No. 41, 2005
s. 725-335	ad. No. 90, 2002
	am. No. 41, 2011; No. 12, 2012
s. 725-340	ad. No. 90, 2002
	am. No. 41, 2011

Income Tax Assessment Act 1997

297

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 725-F	
s. 725-365	ad. No. 90, 2002 am. No. 58, 2006
s. 725-370	ad. No. 90, 2002 am. No. 58, 2006
s. 725-375	ad. No. 90, 2002 am. No. 58, 2006
s. 725-380	ad. No. 90, 2002 am. No. 58, 2006
Division 727	
s. 727-1	ad. No. 90, 2002
s. 727-5	ad. No. 90, 2002
s. 727-10	ad. No. 90, 2002
s. 727-15	ad. No. 90, 2002 am. No. 80, 2007
Link note to s. 727-15	rep. No. 41, 2005
s. 727-25	ad. No. 90, 2002
Subdivision 727-A	
s. 727-95	ad. No. 90, 2002 am. No. 143, 2007; No. 88, 2013
s. 727-100	ad. No. 90, 2002 am. No. 80, 2007
s. 727-105	ad. No. 90, 2002
s. 727-110	ad. No. 90, 2002
s. 727-125	ad. No. 90, 2002
Subdivision 727-B	
s. 727-150	ad. No. 90, 2002 am. No. 58, 2006
s. 727-155	ad. No. 90, 2002 am. No. 58, 2006
s. 727-160	ad. No. 90, 2002

Endnote 4—Amendment history

Provision affected	How affected
s. 727-165	ad. No. 90, 2002 am. No. 58, 2006
Subdivision 727-C	
s. 727-200	ad. No. 90, 2002
Link note to Guide	rep. No. 41, 2005
s. 727-215	ad. No. 90, 2002
s. 727-220	ad. No. 90, 2002 am. No. 58, 2006
Link note to s. 727-220	rep. No. 41, 2005
s. 727-230	ad. No. 90, 2002 am. No. 58, 2006
s. 727-235	ad. No. 90, 2002 am. No. 58, 2006
s. 727-240	ad. No. 90, 2002
s. 727-245	ad. No. 90, 2002
s. 727-250	ad. No. 90, 2002
Link note to s. 727-250	rep. No. 41, 2005
s. 727-260	ad. No. 90, 2002 am. No. 58, 2006
Subdivision 727-D	
s. 727-300	ad. No. 90, 2002
Link note to s. 727-300	rep. No. 41, 2005
s. 727-315	ad. No. 90, 2002 am. No. 58, 2006
Subdivision 727-E	
s. 727-350	ad. No. 90, 2002
s. 727-355	ad. No. 90, 2002 am. No. 16, 2003
s. 727-360	ad. No. 90, 2002
s. 727-365	ad. No. 90, 2002
s. 727-370	ad. No. 90, 2002

Income Tax Assessment Act 1997

299

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 727-375	ad. No. 90, 2002
s. 727-400	ad. No. 90, 2002
s. 727-405	ad. No. 90, 2002
s. 727-410	ad. No. 90, 2002
s. 727-415	ad. No. 90, 2002
Subdivision 727-F	
s. 727-450	ad. No. 90, 2002
Link note to Guide	rep. No. 41, 2005
s. 727-455	ad. No. 90, 2002
s. 727-460	ad. No. 90, 2002
s. 727-465	ad. No. 90, 2002
	am. No. 58, 2006
s. 727-470	ad. No. 90, 2002
	am. No. 80, 2007
Link note to s. 727-470	rep. No. 41, 2005
s. 727-520	ad. No. 90, 2002
	am. No. 16, 2003
s. 727-525	ad. No. 90, 2002
Link note to s. 727-525	rep. No. 41, 2005
s. 727-530	ad. No. 90, 2002
s. 727-550	ad. No. 90, 2002
s. 727-555	ad. No. 90, 2002
Subdivision 727-G	
s. 727-600	ad. No. 90, 2002
Link note to Guide	rep. No. 41, 2005
s. 727-610	ad. No. 90, 2002
s. 727-615	ad. No. 90, 2002
	am. No. 58, 2006
s. 727-620	ad. No. 90, 2002
	am. No. 58, 2006
s. 727-625	ad. No. 90, 2002

Endnote 4—Amendment history

Provision affected	How affected
s. 727-630	ad. No. 90, 2002
s. 727-635	ad. No. 90, 2002
s. 727-640	ad. No. 90, 2002
s. 727-645	ad. No. 90, 2002
Link note to s. 727-645	rep. No. 41, 2005
s. 727-700	ad. No. 90, 2002 am. No. 58, 2006
s. 727-705	ad. No. 90, 2002
s. 727-710	ad. No. 90, 2002 am. No. 58, 2006
s. 727-715	ad. No. 90, 2002 am. No. 16, 2003; No. 58, 2006
s. 727-720	ad. No. 90, 2002 am. No. 58, 2006
s. 727-725	ad. No. 90, 2002
Subdivision 727-H	
s. 727-750	ad. No. 90, 2002
Link note to Guide	rep. No. 41, 2005
s. 727-755	ad. No. 90, 2002
Link note to s. 727-755	rep. No. 41, 2005
s. 727-770	ad. No. 90, 2002 am. No. 58, 2006
s. 727-775	ad. No. 90, 2002 am. No. 58, 2006
s. 727-780	ad. No. 90, 2002 am. No. 58, 2006
Link note to s. 727-780	rep. No. 41, 2005
s. 727-800	ad. No. 90, 2002 am. No. 16, 2003; No. 58, 2006
s. 727-805	ad. No. 90, 2002 am. No. 58, 2006

Income Tax Assessment Act 1997

301

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 727-810	ad. No. 90, 2002 am. No. 58, 2006
Link note to s. 727-810	rep. No. 41, 2005
s. 727-830	ad. No. 90, 2002 am. No. 58, 2006
s. 727-835	ad. No. 90, 2002 am. No. 58, 2006
s. 727-840	ad. No. 90, 2002 am. No. 58, 2006
Subdivision 727-K	
s. 727-850	ad. No. 90, 2002 am. No. 58, 2006
s. 727-855	ad. No. 90, 2002 am. No. 58, 2006
s. 727-860	ad. No. 90, 2002
s. 727-865	ad. No. 90, 2002
s. 727-870	ad. No. 90, 2002
s. 727-875	ad. No. 90, 2002
Subdivision 727-L	
s. 727-905	ad. No. 90, 2002
s. 727-910	ad. No. 90, 2002 am. No. 58, 2006
Chapter 4	
Chapt. 4.....	rs. No. 162, 2001
Part 4-5	
Part 4-5	rep. No. 178, 1999 ad. No. 162, 2001
Division 750	rep. No. 178, 1999
s. 750-1	rep. No. 178, 1999
s. 750-5	rep. No. 178, 1999
s. 750-10	rep. No. 178, 1999

Endnote 4—Amendment history

Provision affected	How affected
s. 750-15	am. No. 85, 1998 rep. No. 178, 1999
s. 750-20	rep. No. 178, 1999
Part 4-10	rep. No. 178, 1999
Division 765	rep. No. 178, 1999
s. 765-1	rep. No. 178, 1999
s. 765-5	rep. No. 178, 1999
Division 766	rep. No. 178, 1999
s. 766-1	rep. No. 178, 1999
s. 766-5	rep. No. 178, 1999
Division 767	rep. No. 178, 1999
s. 767-1	rep. No. 178, 1999
s. 767-5	rep. No. 178, 1999
Division 768	
Division 768 heading	rs No 110, 2014
Division 768	rep. No. 178, 1999 ad. No. 96, 2004
s. 768-1	rep. No. 178, 1999
s. 768-5	rep. No. 178, 1999
Subdivision 768-A	
Subdivision 768-A	ad No 110, 2014
s 768-1	ad No 110, 2014
s 768-5	ad No 110, 2014
s 768-10	ad No 110, 2014
s 768-15	ad No 110, 2014
Subdivision 768-B	
Subdivision 768-B	ad No 101, 2006
s 768-100	ad No 101, 2006
s 768-105	ad No 101, 2006
s 768-110	ad No 2, 2015

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 768-G	
Subdivision 768-G heading.....	rs. No. 168, 2006
s. 768-500	ad. No. 96, 2004
Link note to Guide	rep. No. 41, 2005
s. 768-505	ad. No. 96, 2004
	am. No. 168, 2006
s. 768-510	ad. No. 96, 2004
s. 768-515	ad. No. 96, 2004
s. 768-520	ad. No. 96, 2004
s. 768-525	ad. No. 96, 2004
s. 768-530	ad. No. 96, 2004
s. 768-533	ad. No. 143, 2007
	am. No. 114, 2010
s. 768-535	ad. No. 96, 2004
s. 768-540	ad. No. 96, 2004
	am. No. 168, 2006
s. 768-545	ad. No. 96, 2004
	am. No. 58, 2006
s. 768-550	ad. No. 96, 2004
	am. No. 58, 2006; No. 143, 2007
s. 768-555	ad. No. 96, 2004
s. 768-560	ad. No. 96, 2004
Link note to s. 768-560	rep. No. 41, 2005
Subdivision 768-H	ad. No. 21, 2005
	rep. No. 168, 2006
s. 768-600	ad. No. 21, 2005
	rep. No. 168, 2006
s. 768-605	ad. No. 21, 2005
	rep. No. 168, 2006
s. 768-610	ad. No. 21, 2005
	rep. No. 168, 2006

Endnote 4—Amendment history

Provision affected	How affected
s. 768-615	ad. No. 21, 2005 rep. No. 168, 2006
Subdivision 768-R	
Subdivision 768-R	ad. No. 32, 2006
s. 768-900	ad. No. 32, 2006 am. No. 114, 2010
s. 768-905	ad. No. 32, 2006
s. 768-910	ad. No. 32, 2006 am. No. 133, 2009
s. 768-915	ad. No. 32, 2006 am. No. 168, 2006; No 105, 2015
s. 768-920	ad. No. 32, 2006 am. No. 168, 2006; No. 56, 2007 rep. No. 133, 2009
s. 768-925	ad. No. 32, 2006 rep. No. 133, 2009
s. 768-930	ad. No. 32, 2006 rep. No. 133, 2009
s. 768-935	ad. No. 32, 2006 rep. No. 133, 2009
s. 768-940	ad. No. 32, 2006 rep. No. 133, 2009
s. 768-945	ad. No. 32, 2006 rep. No. 133, 2009
s. 768-950	ad. No. 32, 2006 am. No. 168, 2006
s. 768-955	ad. No. 32, 2006 am. No. 168, 2006; No. 133, 2009; No 105, 2015
s. 768-960	ad. No. 32, 2006
s. 768-965	ad. No. 32, 2006 rep. No. 114, 2010

Income Tax Assessment Act 1997

305

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 768-970	ad. No. 32, 2006
s. 768-975	ad. No. 32, 2006
	rep. No. 114, 2010
s. 768-980	ad. No. 32, 2006
Division 770	
Division 770	ad. No. 143, 2007
s. 770-1	ad. No. 143, 2007
s. 770-5	ad. No. 143, 2007
	am. No. 12, 2012
Subdivision 770-A	
s. 770-10	ad. No. 143, 2007
s. 770-15	ad. No. 143, 2007
	am. No. 97, 2008
Subdivision 770-B	
s. 770-65	ad. No. 143, 2007
s. 770-70	ad. No. 143, 2007
s. 770-75	ad. No. 143, 2007
	am. No. 97, 2008
s. 770-80	ad. No. 143, 2007
Subdivision 770-C	
s. 770-130	ad. No. 143, 2007
s. 770-135	ad. No. 143, 2007
	am. No. 88, 2009; No. 114, 2010
s. 770-140	ad. No. 143, 2007
Subdivision 770-D	
s. 770-190	ad. No. 143, 2007
Division 775	
Division 775	ad. No. 133, 2003
s. 775-5	ad. No. 133, 2003
Subdivision 775-A	
s. 775-10	ad. No. 133, 2003

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 775-B	
s. 775-15	ad. No. 133, 2003 am. No. 15, 2009; No. 136, 2010
s. 775-20	ad. No. 133, 2003 am. No. 136, 2010
s. 775-25	ad. No. 133, 2003 am. No. 136, 2010
s. 775-27	ad. No. 136, 2010
s. 775-30	ad. No. 133, 2003 am. No. 15, 2009
s. 775-35	ad. No. 133, 2003 am. No. 136, 2010
s. 775-40	ad. No. 133, 2003
s. 775-45	ad. No. 133, 2003 am. No. 58, 2006
s. 775-50	ad. No. 133, 2003 am. No. 136, 2010
s. 775-55	ad. No. 133, 2003 am. No. 136, 2010
s. 775-60	ad. No. 133, 2003 am. No. 136, 2010
s. 775-65	ad. No. 133, 2003
s. 775-70	ad. No. 133, 2003
s. 775-75	ad. No. 133, 2003
s. 775-80	ad. No. 133, 2003
s. 775-85	ad. No. 133, 2003
s. 775-90	ad. No. 133, 2003
s. 775-95	ad. No. 133, 2003
s. 775-100	ad. No. 133, 2003
s. 775-105	ad. No. 133, 2003
s. 775-110	ad. No. 133, 2003

Income Tax Assessment Act 1997

307

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 775-115	ad. No. 133, 2003
s. 775-120	ad. No. 133, 2003 am. No. 88, 2013
s. 775-125	ad. No. 133, 2003
s. 775-130	ad. No. 133, 2003
s. 775-135	ad. No. 133, 2003
s. 775-140	ad. No. 133, 2003
s. 775-145	ad. No. 133, 2003
s. 775-150	ad. No. 133, 2003
s. 775-155	ad. No. 133, 2003
s. 775-160	ad. No. 133, 2003
s. 775-165	ad. No. 133, 2003
s. 775-168	ad. No. 136, 2010
s. 775-170	ad. No. 133, 2003 am. No. 15, 2009 rep. No. 15, 2009
s. 775-175	ad. No. 133, 2003
Subdivision 775-C	
s. 775-180	ad. No. 133, 2003
Link note to Guide	rep. No. 41, 2005
s. 775-185	ad. No. 133, 2003
s. 775-190	ad. No. 133, 2003
s. 775-195	ad. No. 133, 2003 am. No. 15, 2009
s. 775-200	ad. No. 133, 2003 am. No. 15, 2009
s. 775-205	ad. No. 133, 2003 am. No. 12, 2012
s. 775-210	ad. No. 133, 2003
s. 775-215	ad. No. 133, 2003
s. 775-220	ad. No. 133, 2003

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 775-D	
s. 775-225	ad. No. 133, 2003
Link note to Guide	rep. No. 41, 2005
s. 775-230	ad. No. 133, 2003
s. 775-235	ad. No. 133, 2003
s. 775-240	ad. No. 133, 2003
s. 775-245	ad. No. 133, 2003
s. 775-250	ad. No. 133, 2003
s. 775-255	ad. No. 133, 2003
s. 775-260	ad. No. 133, 2003
Subdivision 775-E	
s. 775-265	ad. No. 133, 2003
Link note to Guide	rep. No. 41, 2005
s. 775-270	ad. No. 133, 2003 am. No. 15, 2009
s. 775-275	ad. No. 133, 2003
s. 775-280	ad. No. 133, 2003
s. 775-285	ad. No. 133, 2003
Link note to s. 775-285	rep. No. 41, 2005
Subdivision 775-F	
Subdivision 775-F	ad. No. 15, 2009
s. 775-290	ad. No. 15, 2009
s. 775-295	ad. No. 15, 2009 am. No. 136, 2010
s. 775-300	ad. No. 15, 2009
s. 775-305	ad. No. 15, 2009 am. No. 136, 2010
s. 775-310	ad. No. 15, 2009
s. 775-315	ad. No. 15, 2009
Part 4-30	rep. No. 162, 2001
Division 785	rep. No. 162, 2001

Income Tax Assessment Act 1997

309

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 785-1	rep. No. 162, 2001
s. 785-5	rep. No. 162, 2001
Division 786	rep. No. 11, 1999
s. 786-1	rep. No. 11, 1999
s. 786-5	rep. No. 11, 1999
Division 802	
Division 802	ad. No. 147, 2005
Subdivision 802-A	
s. 802-5	ad. No. 147, 2005
s. 802-10	ad. No. 147, 2005
s. 802-15	ad. No. 147, 2005
s. 802-17	ad. No. 79, 2007
s. 802-20	ad. No. 147, 2005
s. 802-25	ad. No. 147, 2005
s. 802-30	ad. No. 147, 2005
	am. No. 97, 2008; No 110, 2014
s. 802-35	ad. No. 147, 2005
	am No 101, 2013
s. 802-40	ad. No. 147, 2005
	am. No. 143, 2007; No. 97, 2008
s. 802-45	ad. No. 147, 2005
s. 802-50	ad. No. 147, 2005
s. 802-55	ad. No. 147, 2005
s. 802-60	ad. No. 147, 2005
Division 815	
Division 815	ad. No. 115, 2012
Subdivision 815-A	
s. 815-1	ad. No. 115, 2012
s. 815-5	ad. No. 115, 2012
s. 815-10	ad. No. 115, 2012
	am No 101, 2013

Endnote 4—Amendment history

Provision affected	How affected
s. 815-15	ad. No. 115, 2012
s. 815-20	ad. No. 115, 2012
s. 815-25	ad. No. 115, 2012
s. 815-30	ad. No. 115, 2012
s. 815-35	ad. No. 115, 2012
	am. No. 101, 2013
s. 815-40	ad. No. 115, 2012
	am No 101, 2013
Subdivision 815-B	
Subdivision 815-B	ad No 101, 2013
s 815-101	ad No 101, 2013
s 815-105	ad No 101, 2013
s 815-110	ad No 101, 2013
s 815-115	ad No 101, 2013
s 815-120	ad No 101, 2013
s 815-125	ad No 101, 2013
s 815-130	ad No 101, 2013
s 815-135	ad No 101, 2013
s 815-140	ad No 101, 2013
s 815-145	ad No 101, 2013
s 815-150	ad No 101, 2013
Subdivision 815-C	
Subdivision 815-C	ad No 101, 2013
s 815-201	ad No 101, 2013
s 815-205	ad No 101, 2013
s 815-210	ad No 101, 2013
s 815-215	ad No 101, 2013
s 815-220	ad No 101, 2013
s 815-225	ad No 101, 2013
s 815-230	ad No 101, 2013
s 815-235	ad No 101, 2013

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s 815-240	ad No 101, 2013
Subdivision 815-D	
Subdivision 815-D	ad No 101, 2013
s 815-301	ad No 101, 2013
s 815-305	ad No 101, 2013
s 815-310	ad No 101, 2013
Subdivision 815-E	
Subdivision 815-E	ad No 170, 2015
s 815-350	ad No 170, 2015
s 815-355	ad No 170, 2015
s 815-360	ad No 170, 2015
s 815-365	ad No 170, 2015
Division 820	
s. 820-1	ad. No. 162, 2001
s. 820-5	ad. No. 162, 2001
s. 820-10	ad. No. 162, 2001
	am. Nos. 53 and 117, 2002; No. 142, 2003; No. 101, 2006; No 110, 2014
Link note to Guide	rep. No. 41, 2005
Subdivision 820-A	
s. 820-30	ad. No. 162, 2001
	am. No. 115, 2012; No 101, 2013
s. 820-32	ad. No. 53, 2002
s. 820-35	ad. No. 162, 2001
	rs No 110, 2014
s. 820-37	ad. No. 162, 2001
	am. No. 53, 2002; No. 143, 2007
s. 820-39	ad. No. 142, 2003
	am. No. 101, 2006
s. 820-40	ad. No. 162, 2001
	am. No. 142, 2003; No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 820-B	
s. 820-65	ad. No. 162, 2001
Link note to Guide	rep. No. 41, 2005
s. 820-85	ad. No. 162, 2001
	am. No. 53, 2002; No. 142, 2003; No. 101, 2006; No 110, 2014 (md)
s. 820-90	ad. No. 162, 2001
	am. No. 142, 2003; No 110, 2014
s. 820-95	ad. No. 162, 2001
	am. No. 53, 2002; No. 142, 2003; No 110, 2014
s. 820-100	ad. No. 162, 2001
	am. No. 53, 2002; No. 142, 2003; No 110, 2014
s. 820-105	ad. No. 162, 2001
	am. No. 142, 2003; No. 88, 2013
s. 820-110	ad. No. 162, 2001
	am No 110, 2014
s. 820-111	ad No 110, 2014
s. 820-115	ad. No. 162, 2001
	am. No. 53, 2002; No. 142, 2003
s. 820-120	ad. No. 162, 2001
	am. No. 53, 2002; No. 142, 2003; No. 58, 2006
Subdivision 820-C	
s. 820-180	ad. No. 162, 2001
Link note to Guide	rep. No. 41, 2005
s. 820-185	ad. No. 162, 2001
	am. No. 53, 2002; No. 142, 2003; No. 101, 2006; No 110, 2014 (md)
s. 820-190	ad. No. 162, 2001
	rs No 110, 2014
s. 820-195	ad. No. 162, 2001
	am. No. 142, 2003; No 110, 2014
s. 820-200	ad. No. 162, 2001
	am. No. 142, 2003; No 110, 2014

Income Tax Assessment Act 1997

313

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 820-205	ad. No. 162, 2001 am. No. 142, 2003; No 110, 2014
s. 820-210	ad. No. 162, 2001 am. No. 142, 2003; No 110, 2014
s. 820-215	ad. No. 162, 2001 am. No. 142, 2003; No. 88, 2013
s. 820-216	ad. No. 110, 2014
s. 820-217	ad. No. 110, 2014
s. 820-218	ad. No. 110, 2014
s. 820-219	ad. No. 110, 2014
s. 820-220	ad. No. 162, 2001 am. No. 53, 2002; No. 142, 2003
s. 820-225	ad. No. 162, 2001 am. No. 53, 2002; No. 142, 2003; No. 58, 2006
Subdivision 820-D	
s. 820-295	ad. No. 162, 2001
Link note to Guide	rep. No. 41, 2005
s. 820-300	ad. No. 162, 2001 am. No. 142, 2003; No. 101, 2006; No. 90, 2010; No 110, 2014
s. 820-305	ad. No. 162, 2001
s. 820-310	ad. No. 162, 2001 am. No. 90, 2010; No 110, 2014
s. 820-315	ad. No. 162, 2001 am. No. 88, 2013
s. 820-320	ad. No. 162, 2001 am. No. 110, 2014
s. 820-325	ad. No. 162, 2001 am. No. 142, 2003
s. 820-330	ad. No. 162, 2001 am. No. 142, 2003

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 820-E	
s. 820-390	ad. No. 162, 2001
Link note to Guide	rep. No. 41, 2005
s. 820-395	ad. No. 162, 2001
	am. No. 142, 2003; No. 101, 2006; No 110, 2014
s. 820-400	ad. No. 162, 2001
s. 820-405	ad. No. 162, 2001
	am No 110, 2014
s. 820-410	ad. No. 162, 2001
	am. No. 88, 2013
s. 820-415	ad. No. 162, 2001
	am. No. 142, 2003
s. 820-420	ad. No. 162, 2001
Subdivision 820-EA	
Subdivision 820-EA.....	ad. No. 142, 2003
s. 820-430	ad. No. 142, 2003
s. 820-435	ad. No. 142, 2003
s. 820-440	ad. No. 142, 2003
s. 820-445	ad. No. 142, 2003
	am. No. 64, 2005; No. 101, 2006
Subdivision 820-F.....	rep. No. 101, 2006
s. 820-450	ad. No. 162, 2001
	rep. No. 101, 2006
Link note to Guide	rep. No. 41, 2005
s. 820-455	ad. No. 117, 2002
	rep. No. 101, 2006
s. 820-456	ad. No. 117, 2002
	rep. No. 101, 2006
s. 820-457	ad. No. 117, 2002
	rep. No. 101, 2006
s. 820-458	ad. No. 117, 2002

Income Tax Assessment Act 1997

315

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 101, 2006
s. 820-460	ad. No. 162, 2001
	rep. No. 101, 2006
s. 820-465	ad. No. 162, 2001
	am. No. 142, 2003
	rep. No. 101, 2006
s. 820-470	ad. No. 162, 2001
	rep. No. 101, 2006
s. 820-500	ad. No. 162, 2001
	rep. No. 101, 2006
s. 820-505	ad. No. 162, 2001
	rep. No. 101, 2006
s. 820-510	ad. No. 162, 2001
	rep. No. 101, 2006
s. 820-515	ad. No. 162, 2001
	rep. No. 101, 2006
s. 820-520	ad. No. 162, 2001
	rep. No. 101, 2006
s. 820-525	ad. No. 162, 2001
	rep. No. 101, 2006
s. 820-530	ad. No. 162, 2001
	rep. No. 101, 2006
s. 820-550	ad. No. 162, 2001
	rep. No. 101, 2006
s. 820-552	ad. No. 142, 2003
	rep. No. 101, 2006
s. 820-555	ad. No. 162, 2001
	rep. No. 101, 2006
s. 820-560	ad. No. 162, 2001
	rep. No. 101, 2006
s. 820-562	ad. No. 162, 2001

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 142, 2003
	rep. No. 101, 2006
s. 820-565	ad. No. 162, 2001
	rep. No. 101, 2006
s. 820-570	ad. No. 162, 2001
	am. No. 21, 2005
	rep. No. 101, 2006
s. 820-575	ad. No. 162, 2001
	rep. No. 101, 2006
Subdivision 820-FA	
Subdivision 820-FA.....	ad. No. 117, 2002
s. 820-579	ad. No. 117, 2002
Link note to Guide	rep. No. 41, 2005
s. 820-581	ad. No. 117, 2002
	am. No. 101, 2006
s. 820-583	ad. No. 117, 2002
s. 820-584	ad. No. 142, 2003
s. 820-585	ad. No. 117, 2002
	am. No. 164, 2007
s. 820-587	ad. No. 117, 2002
s. 820-588	ad. No. 164, 2007
s. 820-589	ad. No. 117, 2002
	am. No. 142, 2003
	rs. No. 142, 2003
s. 820-591	ad. No. 117, 2002
	am. No. 21, 2005
	rep. No. 101, 2006
Subdivision 820-FB	
Subdivision 820-FB heading.....	rs. No. 64, 2005
Subdivision 820-FB	ad. No. 117, 2002
s. 820-595	ad. No. 117, 2002

Income Tax Assessment Act 1997

317

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 21, 2005
	rs. No. 64, 2005
Link note to Guide	rep. No. 41, 2005
Group heading to s. 820-597	rs. No. 64, 2005
s. 820-597	ad. No. 117, 2002
	rs. No. 64, 2005
s. 820-599	ad. No. 117, 2002
	am. No. 16, 2003
	rs. No. 64, 2005
s. 820-601	ad. No. 117, 2002
	am. No. 101, 2006
s. 820-603	ad. No. 117, 2002
	am. No. 64, 2005; No. 101, 2006
s. 820-605	ad. No. 117, 2002
	am. No. 142, 2003; No. 64, 2005
s. 820-607	ad. No. 117, 2002
	am. No. 64, 2005
s. 820-609	ad. No. 117, 2002
	rs. No. 64, 2005
	am. No. 164, 2007
s. 820-610	ad. No. 164, 2007
s. 820-611	ad. No. 117, 2002
	am. No. 142, 2003; No. 101, 2006
s. 820-613	ad. No. 117, 2002
	am. No. 142, 2003; No. 64, 2005
s. 820-615	ad. No. 117, 2002
	am. No. 142, 2003; No. 64, 2005; No. 110, 2014
s. 820-617	ad. No. 117, 2002
	am. Nos. 21 and 41, 2005
	rep. No. 101, 2006

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 820-G	
s. 820-625	ad. No. 162, 2001
Link note to Guide	rep. No. 41, 2005
s. 820-630	ad. No. 162, 2001
s. 820-635	ad. No. 162, 2001
s. 820-640	ad. No. 162, 2001
s. 820-645	ad. No. 162, 2001
s. 820-675	ad. No. 162, 2001
s. 820-680	ad. No. 162, 2001
	am. No. 142, 2003; No. 145, 2008; No. 90, 2010
s. 820-682	ad. No. 145, 2008
s. 820-683	ad. No. 145, 2008
s. 820-684	ad. No. 145, 2008
s. 820-685	ad. No. 162, 2001
s. 820-690	ad. No. 162, 2001
	am. No. 145, 2008
Subdivision 820-H	
s. 820-740	ad. No. 162, 2001
Link note to Guide	rep. No. 41, 2005
s. 820-745	ad. No. 162, 2001
s. 820-750	ad. No. 162, 2001
s. 820-755	ad. No. 162, 2001
s. 820-760	ad. No. 162, 2001
s. 820-780	ad. No. 162, 2001
s. 820-785	ad. No. 162, 2001
s. 820-790	ad. No. 162, 2001
s. 820-795	ad. No. 162, 2001
	am. No. 142, 2003
s. 820-815	ad. No. 162, 2001
	am. No. 53, 2002
s. 820-820	ad. No. 162, 2001

Income Tax Assessment Act 1997

319

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 53, 2002
s. 820-825	ad. No. 162, 2001
	am. No. 53, 2002
s. 820-830	ad. No. 162, 2001
s. 820-835	ad. No. 162, 2001
s. 820-855	ad. No. 162, 2001
s. 820-860	ad. No. 162, 2001
s. 820-865	ad. No. 162, 2001
s. 820-870	ad. No. 162, 2001
s. 820-875	ad. No. 162, 2001
Subdivision 820-HA	
Subdivision 820-HA	ad. No. 53, 2002
s. 820-880	ad. No. 53, 2002
Link note to Guide	rep. No. 41, 2005
s. 820-881	ad. No. 53, 2002
s. 820-885	ad. No. 53, 2002
s. 820-890	ad. No. 53, 2002
Subdivision 820-I	
s. 820-900	ad. No. 162, 2001
Link note to Guide	rep. No. 41, 2005
s. 820-905	ad. No. 162, 2001
s. 820-910	ad. No. 162, 2001
	rs. No. 53, 2002
	am. No. 142, 2003; No. 88, 2013; No 110, 2014
s. 820-915	ad. No. 162, 2001
	rs. No. 53, 2002
s. 820-920	ad. No. 162, 2001
	am. No. 53, 2002; No. 142, 2003; No 110, 2014
Subdivision 820-J	
s. 820-925	ad. No. 162, 2001
Link note to Guide	rep. No. 41, 2005

Endnote 4—Amendment history

Provision affected	How affected
s. 820-930	ad. No. 162, 2001 am. No. 15, 2009; No 10, 2016
Subdivision 820-JA	
Subdivision 820-JA.....	ad No 110, 2014
s 820-931	ad No 110, 2014
s 820-932	ad No 110, 2014
s 820-933	ad No 110, 2014
s 820-935	ad No 110, 2014
Subdivision 820-K	
s. 820-940	ad. No. 162, 2001
Link note to Guide	rep. No. 41, 2005
s. 820-942	ad. No. 162, 2001 am. No. 142, 2003; No. 88, 2013
Subdivision 820-KA	
Subdivision 820-KA heading.....	rs. No. 142, 2003
Subdivision 820-KA	ad. No. 53, 2002
s. 820-945	ad. No. 53, 2002 am. No. 142, 2003
Link note to Guide	rep. No. 41, 2005
s. 820-946	ad. No. 53, 2002 am. No. 142, 2003; Nos. 143 and 164, 2007; No 110, 2014
Subdivision 820-L	
s. 820-950	ad. No. 162, 2001
Link note to Guide	rep. No. 41, 2005
s. 820-960	ad. No. 162, 2001 rs. No. 142, 2003 am. No. 97, 2008
s. 820-965	ad. No. 162, 2001
s. 820-980	ad. No. 162, 2001 am. No. 53, 2002
s. 820-985	ad. No. 142, 2003

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 145, 2008
s. 820-990	ad. No. 162, 2001
s. 820-995	ad. No. 162, 2001
Division 830	
Division 830	ad. No. 101, 2004
s. 830-1	ad. No. 101, 2004
	am. No. 143, 2007
Link note to Guide	rep. No. 41, 2005
Subdivision 830-A	
s. 830-5	ad. No. 101, 2004
s. 830-10	ad. No. 101, 2004
	am. No. 58, 2006; No. 143, 2007; No. 114, 2010
s. 830-15	ad. No. 101, 2004
	am. No. 143, 2007; No. 114, 2010
Subdivision 830-B	
s. 830-20	ad. No. 101, 2004
s. 830-25	ad. No. 101, 2004
s. 830-30	ad. No. 101, 2004
s. 830-35	ad. No. 101, 2004
s. 830-40	ad. No. 101, 2004
Subdivision 830-C	
s. 830-45	ad. No. 101, 2004
s. 830-50	ad. No. 101, 2004
s. 830-55	ad. No. 101, 2004
s. 830-60	ad. No. 101, 2004
s. 830-65	ad. No. 101, 2004
	am No 88, 2013; No 96, 2014
s. 830-70	ad. No. 101, 2004
s. 830-75	ad. No. 101, 2004
	am. No. 79, 2010; No. 41, 2011

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 830-D	
s. 830-80	ad. No. 101, 2004
s. 830-85	ad. No. 101, 2004
s. 830-90	ad. No. 101, 2004
s. 830-95	ad. No. 101, 2004
s. 830-100	ad. No. 101, 2004
s. 830-105	ad. No. 101, 2004
s. 830-110	ad. No. 101, 2004
s. 830-115	ad. No. 101, 2004
s. 830-120	ad. No. 101, 2004
s. 830-125	ad. No. 101, 2004
Link note to s. 830-125	rep. No. 41, 2005
Division 840	
Division 840	ad. No. 32, 2008
s. 840-1	ad. No. 32, 2008
Subdivision 840-M	
s. 840-800	ad. No. 32, 2008 am No 133, 2014
s. 840-805	ad. No. 32, 2008 am. No. 56, 2010; No 133, 2014
s. 840-810	ad. No. 32, 2008
s. 840-815	ad. No. 32, 2008
s. 840-820	ad. No. 32, 2008
Subdivision 840-S	
Subdivision 840-S.....	ad. No. 58, 2012
s. 840-900	ad. No. 58, 2012
s. 840-905	ad. No. 58, 2012
s. 840-910	ad. No. 58, 2012
s. 840-915	ad. No. 58, 2012
s. 840-920	ad. No. 58, 2012

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Division 842	
Division 842	ad. No. 101, 2006
Subdivision 842-B	
s. 842-100	ad. No. 101, 2006
s. 842-105	ad. No. 101, 2006
	am No 110, 2014
Subdivision 842-I	
Subdivision 842-I.....	ad. No. 126, 2012
	rs No 70, 2015
s. 842-200	ad. No. 126, 2012
	rs No 70, 2015
s. 842-205	ad. No. 126, 2012
	rs No 70, 2015
s. 842-210	ad. No. 126, 2012
	rs No 70, 2015
s. 842-215	ad. No. 126, 2012
	rs No 70, 2015
s. 842-220	ad. No. 126, 2012
	rs No 70, 2015
s. 842-225	ad. No. 126, 2012
	rs No 70, 2015
s. 842-230	ad. No. 126, 2012
	rs No 70, 2015
s. 842-235	ad. No. 126, 2012
	rs No 70, 2015
s. 842-240	ad. No. 126, 2012
	rs No 70, 2015
s. 842-245	ad. No. 126, 2012
	rs No 70, 2015
s. 842-250	ad. No. 126, 2012
	am. No. 126, 2012; No 101, 2013

Endnote 4—Amendment history

Provision affected	How affected
	rs No 70, 2015
s. 842-255	ad. No. 126, 2012
	rep No 70, 2015
s. 842-260	ad. No. 126, 2012
	rep No 70, 2015
s. 842-265	ad. No. 126, 2012
	rep No 70, 2015
s. 842-270	ad. No. 126, 2012
	rep No 70, 2015
Division 855	
Division 855	ad. No. 168, 2006
s. 855-1	ad. No. 168, 2006
Subdivision 855-A	
s. 855-5	ad. No. 168, 2006
s. 855-10	ad. No. 168, 2006
s. 855-15	ad. No. 168, 2006
	am No 110, 2014; No 10, 2016
s. 855-16	ad No 110, 2014
s. 855-20	ad. No. 168, 2006
	am. No. 88, 2009; No. 12, 2012
s. 855-25	ad. No. 168, 2006
s. 855-30	ad. No. 168, 2006
	am No 110, 2014
s. 855-32	ad No 110, 2014
s. 855-35	ad. No. 168, 2006
	am No 110, 2014
s. 855-40	ad. No. 168, 2006
	am. No. 79, 2007; No. 41, 2011
Subdivision 855-B	
s. 855-45	ad. No. 168, 2006
	am. No. 133, 2009; No 105, 2015

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s. 855-50	ad. No. 168, 2006
s. 855-55	ad. No. 168, 2006 am. No. 79, 2010
Chapter 5	
Link note to Chapt. 5	rep. No. 41, 2005
Part 5-30	
Link note to Part 5-30	rep. No. 41, 2005
Division 900	
Subdivision 900-A	
s. 900-12	rs. No. 178, 1999 am. No. 168, 2001; No. 15, 2007; No. 56, 2010
Subdivision 900-B	
s. 900-15	am. No. 174, 1997; No. 72, 2001
s. 900-30	am. No. 121, 1997; No. 179, 1999; No. 72, 2001; No. 77, 2001; No. 95, 2004; Nos. 58 and 101, 2006
s. 900-45	am. No. 179, 1999
Subdivision 900-C	
s. 900-70	am. No. 174, 1997; No. 72, 2001; No. 162, 2015
Subdivision 900-D	
s. 900-80	am. No. 174, 1997; No. 72, 2001
s. 900-95	am. No. 179, 1999
Subdivision 900-E	
Link note to Guide	ad. No. 16, 1998 rep. No. 41, 2005
s. 900-115	am. No. 77, 2001
s. 900-120	am. No. 176, 1999 rs. No. 77, 2001
s. 900-125	am. No. 77, 2001
s. 900-135	am. No. 179, 1999
Subdivision 900-F	
Link note to Guide	ad. No. 16, 1998

Endnote 4—Amendment history

Provision affected	How affected
	rep. No. 41, 2005
Subdivision 900-G	
Link note to Guide	ad. No. 16, 1998
	rep. No. 41, 2005
Subdivision 900-I	
Link note to Guide	ad. No. 16, 1998
	rep. No. 41, 2005
s. 900-220	am. No. 179, 1999; No. 77, 2001; No. 101, 2006
s. 900-240	am. No. 75, 2010
s. 900-250	am No 162, 2015
Part 5-35	
Division 905	
Division 905	ad. No. 146, 2001
s. 905-5	ad. No. 146, 2001
Link note to s. 905-5	rep. No. 41, 2005
Division 909	
Link note to s. 909-1	rep. No. 41, 2005
Chapter 6	
Part 6-1	
Link note to Part 6-1	rep. No. 41, 2005
Division 950	
s. 950-150	am. No. 16, 1998
Link note to s. 950-150	rep. No. 41, 2005
Division 960	
Subdivision 960-B	
Subdivision 960-B	ad No 88, 2013
s. 960-20	ad No 88, 2013
	am No 96, 2014
Subdivision 960-C	
Subdivision 960-C	ad. No. 133, 2003
s. 960-49	ad. No. 133, 2003

Income Tax Assessment Act 1997

327

Compilation No. 152

Compilation date: 5/3/16

Registered: 18/3/16

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s 960-50	ad No 133, 2003 am No 67, 2003; No 58, 2006; No 164, 2007; No 114, 2010; No 46, 2011; No 147, 2011; No 170, 2015
s. 960-55	ad. No. 133, 2003 am. No. 15, 2009
Subdivision 960-D	
Subdivision 960-D	ad. No. 133, 2003
s. 960-56	ad. No. 133, 2003
Link note to Guide	rep. No. 41, 2005
s. 960-59	ad. No. 133, 2003
s. 960-60	ad. No. 133, 2003 am. No. 96, 2004; No. 41, 2005; No. 15, 2009
s. 960-61	ad. No. 168, 2006
s. 960-65	ad. No. 133, 2003 am. No. 96, 2004
s. 960-70	ad. No. 133, 2003 am. No. 96, 2004; No. 168, 2006
s. 960-75	ad. No. 133, 2003
s. 960-80	ad. No. 133, 2003 am. No. 96, 2004; No. 41, 2005; No. 168, 2006
s. 960-85	ad. No. 133, 2003
s. 960-90	ad. No. 133, 2003 am. No. 96, 2004; No. 41, 2005
Subdivision 960-E	
s. 960-100	am. No. 86, 2000; No. 92, 2000; No. 58, 2006; No. 9, 2007; No. 19, 2010
Link note to s. 960-100	rep. No. 162, 2001
s. 960-105	ad. No. 58, 2006
Subdivision 960-F	
Subdivision 960-F	ad. No. 162, 2001
s. 960-115	ad. No. 162, 2001

Endnote 4—Amendment history

Provision affected	How affected
s. 960-120	ad. No. 162, 2001 am. No. 97, 2008
Subdivision 960-G	
Subdivision 960-G	ad. No. 68, 2002
s. 960-130	ad. No. 68, 2002
s. 960-135	ad. No. 68, 2002
s. 960-140	ad. No. 90, 2002 am. No. 41, 2005
Subdivision 960-GP	
Subdivision 960-GP	ad. No. 168, 2006
s. 960-180	ad. No. 168, 2006
s. 960-185	ad. No. 168, 2006
s. 960-190	ad. No. 168, 2006 am. No. 88, 2009
s. 960-195	ad. No. 168, 2006
Subdivision 960-H	
s. 960-220	rs. No. 16, 1998 am. No. 46, 1998
s. 960-225	am. No. 46, 1998
s. 960-230	am. No. 46, 1998
s. 960-235	am. No. 46, 1998
s. 960-240	am. No. 46, 1998
s. 960-245	am. No. 46, 1998
Link note to s. 960-245	rep. No. 46, 1998
Subdivision 960-J	
Subdivision 960-J	ad. No. 144, 2008
s. 960-250	ad. No. 144, 2008
s. 960-252	ad. No. 144, 2008
s. 960-255	ad. No. 144, 2008
Subdivision 960-M	
s. 960-260	ad. No. 46, 1998

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am. No. 71, 2012
Link note to Guide	rep. No. 41, 2005
s. 960-265	ad. No. 46, 1998
	am. No. 165, 1999; No. 114, 2000; No. 77, 2001; No. 160, 2005; Nos. 9 and 164, 2007; No. 141, 2008; No. 71, 2012; No 85 and 118, 2013; No 96 and 109, 2014
s. 960-270	ad. No. 46, 1998
	am. No. 9, 2007
s. 960-275	ad. No. 46, 1998
	am. Nos. 94, 165 and 169, 1999; No. 114, 2000; No. 32, 2006; No. 9, 2007; No 88 and 124, 2013
s. 960-280	ad. No. 46, 1998
	am. No. 77, 2001; No. 9, 2007; No. 88, 2013; No 145, 2015
Link note to s. 960-280	rs. No. 164, 1999
	rep. No. 41, 2005
s. 960-285	ad. No. 9, 2007
	am. No. 15, 2007; No. 62, 2009; No. 75, 2012; No. 88, 2013
Subdivision 960-Q	ad. No. 164, 1999
	rep. No. 80, 2007
s. 960-330	ad. No. 164, 1999
	rep. No. 80, 2007
Link note to Guide	rep. No. 41, 2005
s. 960-335	ad. No. 164, 1999
	rep. No. 80, 2007
s. 960-340	ad. No. 164, 1999
	rep. No. 80, 2007
s. 960-345	ad. No. 164, 1999
	am. No. 41, 2005
	rep. No. 80, 2007
s. 960-350	ad. No. 164, 1999
	rep. No. 80, 2007

Endnote 4—Amendment history

Provision affected	How affected
s. 960-355	ad. No. 164, 1999 rep. No. 80, 2007
Link note to s. 960-355	rep. No. 41, 2005
Subdivision 960-R	ad. No. 177, 1999 rep. No. 101, 2006
s. 960-370	ad. No. 177, 1999 rep. No. 101, 2006
Link note to s. 960-370	ad. No. 163, 2001 rep. No. 41, 2005
Subdivision 960-S	
Subdivision 960-S.....	ad. No. 58, 2006
s. 960-400	ad. No. 58, 2006 am No 105, 2015
s. 960-405	ad. No. 58, 2006
s. 960-410	ad. No. 58, 2006
s 960-412	ad No 105, 2015
s. 960-415	ad. No. 133, 2009
Subdivision 960-T	
Subdivision 960-T.....	ad No 2, 2015
s 960-500	ad No 2, 2015
s 960-505	ad No 2, 2015 am <u>No 53, 2015</u>
Subdivision 960-U	
Subdivision 960-U	ad No 170, 2015
s 960-550	ad No 170, 2015
s 960-555	ad No 170, 2015
s 960-560	ad No 170, 2015
s 960-565	ad No 170, 2015
s 960-570	ad No 170, 2015
Division 961	
Division 961	ad No 70, 2015

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Subdivision 961-A	
s 961-1	ad No 70, 2015
s 961-5	ad No 70, 2015
s 961-10	ad No 70, 2015
s 961-15	ad No 70, 2015
s 961-20	ad No 70, 2015
Subdivision 961-B	
s 961-50	ad No 70, 2015
s 961-55	ad No 70, 2015
s 961-60	ad No 70, 2015
s 961-65	ad No 70, 2015
Division 974	
Division 974	ad. No. 163, 2001
Subdivision 974-A	
s. 974-1	ad. No. 163, 2001
s. 974-5	ad. No. 163, 2001
Link note to Guide	rep. No. 41, 2005
s. 974-10	ad. No. 163, 2001
	am. No. 58, 2006; No. 97, 2008; No 126, 2015; No 130, 2015
Subdivision 974-B	
s. 974-15	ad. No. 163, 2001
s. 974-20	ad. No. 163, 2001
s. 974-25	ad. No. 163, 2001
s. 974-30	ad. No. 163, 2001
s. 974-35	ad. No. 163, 2001
s. 974-40	ad. No. 163, 2001
s. 974-45	ad. No. 163, 2001
s. 974-50	ad. No. 163, 2001
	am. No. 46, 2011
s. 974-55	ad. No. 163, 2001
s. 974-60	ad. No. 163, 2001

Endnote 4—Amendment history

Provision affected	How affected
s. 974-65	ad. No. 163, 2001
Subdivision 974-C	
s. 974-70	ad. No. 163, 2001
s. 974-75	ad. No. 163, 2001 am. Nos. 23 and 162, 2005 (4) exp 1 July 2005 (s 974-75(4)) am. No. 80, 2007; No 10, 2016
s. 974-80	ad. No. 163, 2001 am No 10, 2016
s. 974-85	ad. No. 163, 2001 am No 10, 2016
s. 974-90	ad. No. 163, 2001
s. 974-95	ad. No. 163, 2001
Subdivision 974-D	
s. 974-100	ad. No. 163, 2001
s. 974-105	ad. No. 163, 2001 am. No. 162, 2005
s. 974-110	ad. No. 163, 2001 am. No. 162, 2005; No. 97, 2008; No. 56, 2010
s. 974-112	ad. No. 163, 2001 am. No. 97, 2008
Subdivision 974-E	
s. 974-115	ad. No. 163, 2001
s. 974-120	ad. No. 163, 2001 am. No. 80, 2006
s. 974-125	ad. No. 163, 2001
Subdivision 974-F	
s. 974-130	ad. No. 163, 2001 am. No. 164, 2007; No. 79, 2010
s. 974-135	ad. No. 163, 2001
s. 974-140	ad. No. 163, 2001

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
	am No 10, 2016
s. 974-145	ad. No. 163, 2001
s. 974-150	ad. No. 163, 2001
	am. No. 97, 2008; No. 41, 2011
s. 974-155	ad. No. 163, 2001
s. 974-160	ad. No. 163, 2001
s. 974-165	ad. No. 163, 2001
Division 975	
Subdivision 975-A	
s. 975-100	am. No. 55, 2001
	rep. No. 41, 2005
Link note to s. 975-100	rep. No. 41, 2005
s. 975-150	am. No. 90, 2002
Link note to s. 975-150	rep. No. 41, 2005
s. 975-155	ad. No. 23, 2005
s. 975-160	ad. No. 23, 2005
Subdivision 975-G	
Subdivision 975-G	ad. No. 80, 2006
s. 975-300	ad. No. 80, 2006
	am. No. 79, 2007
Subdivision 975-W	
Link note to s. 975-505	rep. No. 16, 2003
Division 976	
Division 976	ad. No. 16, 2003
s 976-1	ad No 16, 2003
	am No 66, 2015
s. 976-5	ad. No. 16, 2003
s 976-10	ad No 16, 2003
	am No 66, 2015
s 976-15	ad No 16, 2003
	am No 66, 2015

Endnote 4—Amendment history

Provision affected	How affected
Link note to s. 976-15	rep. No. 41, 2005
Division 977	
Division 977	ad. No. 90, 2002
s. 977-5	ad. No. 90, 2002
s. 977-10	ad. No. 90, 2002
s. 977-15	ad. No. 90, 2002
s. 977-20	ad. No. 90, 2002
s. 977-25	ad. No. 90, 2002
	am. No. 12, 2012
s. 977-30	ad. No. 90, 2002
s. 977-35	ad. No. 90, 2002
	am. No. 12, 2012
s. 977-40	ad. No. 90, 2002
Link note to s. 977-40	rep. No. 41, 2005
s. 977-50	ad. No. 90, 2002
s. 977-55	ad. No. 90, 2002
Part 6-5	
Division 995	
s 995-1 (cont. below)	am No 56, 1997; No 95, 1997; No 121, 1997; No 147, 1997; No 174, 1997; No 179, 1997; No 16, 1998; No 17, 1998; No 41, 1998; No 46, 1998; No 47, 1998; No 63, 1998; No 102, 1998; No 108, 1998; No 128, 1998; No 11, 1999; No 39, 1999; No 44, 1999; No 54, 1999; No 60, 1999; No 93, 1999; No 94, 1999; No 146, 1999; No 156, 1999; No 164, 1999; No 165, 1999; No 169, 1999; No 176, 1999; No 177, 1999; No 178 1999; No 179, 1999; No 44, 2000; No 58, 2000; No 66, 2000; No 79, 2000; No 86, 2000; No 89, 2000; No 90, 2000; No 91, 2000; No 92, 2000; No 114, 2000; No 144, 2000; No 173, 2000; No 55, 2001; No 72, 2001; No 73, 2001; No 77, 2001; No 78, 2001; No 89, 2001; No 114, 2001; No 162, 2001; No 163, 2001; No 167, 2001; No 168, 2001; No 169, 2001; No 15, 2002; No 27, 2002; No 32, 2002; No 48, 2002; No 53, 2002; No 57, 2002; No 68, 2002 (as am by No 16, 2003); No 90, 2002; No 97, 2002; No 117, 2002; No 119, 2002; No 136, 2002; No 139, 2002; No 12, 2003; No 16, 2003; No 66, 2003; No 67, 2003; No 86, 2003;

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
s 995-1 (cont.).....	No 101, 2003; No 107, 2003; No 133, 2003; No 141, 2003; No 142, 2003; No 150, 2003; No 52, 2004; No 83, 2004; No 95, 2004; No 96, 2004; No 101, 2004; No 23, 2005; No 41, 2005; No 45, 2005; No 58, 2005; No 64, 2005; No 75, 2005; No 77, 2005; No 78, 2005; No 147, 2005; No 160, 2005; No 161, 2005; No 162, 2005; No 32, 2006; No 55, 2006; No 58, 2006; No 65, 2006; No 73, 2006; No 80, 2006; No 100, 2006; No 101, 2006; No 168, 2006; No 4, 2007; No 9, 2007; No 15, 2007; No 32, 2007; No 55, 2007; No 56, 2007; No 78, 2007; No 79, 2007; No 80, 1007; No 143, 2007; No 154, 1007; No 164, 2007; No 184, 2007; No 32, 2008; No 38, 2008; No 45, 2008; No 97, 2008; No 130, 2008; No 144, 2008; No 14, 2009; No 15, 2009; No 27, 2009; No 31, 2009; No 42, 2009; No 47, 2009; No 75, 2009; No 88, 2009; No 114, 2009; No 126, 2009; No 133, 2009; No 19, 2010; No 20, 2010; No 56, 2010; No 74, 2010; No 75, 2010; No 79, 2010; No 90, 2010; No 105, 2010; No 114, 2010; No 117, 2010; No 136, 2010; No 145, 2010; No 31, 2011; No 41, 2011; No 46, 2011; No 61, 2011; No 62, 2011; No 93, 2011; No 132, 2011; No 147, 2011; No 12, 2012; No 14, 2012; No 18, 2012; No 23, 2012; No 26, 2012; No 37, 2012; No 39, 2012 (<u>Sch 1 item 254</u>); No 57, 2012; No 58, 2012; No 71, 2012; No 75, 2012; No 99, 2012; No 109, 2012; No 115, 2012; No 126, 2012; No 136, 2012; No 169, 2012; No 181, 2012; No 185, 2012; No 44, 2013; No 82, 2013; No 84, 2013; No 85, 2013 (<u>Sch 2 item 9</u>); No 88, 2013; No 89, 2013 (<u>Sch 1 item 24</u>); No 96, 2013; No 101, 2013; No 118, 2013; No 120, 2013; No 124, 2013; No 13, 2014; No 34, 2014; No 67, 2014; No 77, 2014; No 82, 2014; No 83, 2014; No 96, 2014; No 101, 2014; No 110, 2014; No 133, 2014; No 2, 2015; No 20, 2015; No 21, 2015 (<u>Sch 6 items 58, 59</u>); No 36, 2015; No 66, 2015; No 67, 2015; No 70, 2015; No 105, 2015; No 114, 2015; No 130, 2015; No 135, 2015; No 150, 2015; No 162, 2015; No 169, 2015; No 170, 2015; No 10, 2016