

Income Tax Regulations 1936

Statutory Rules No. 94, 1936

made under the

Income Tax Assessment Act 1936

**Compilation No. 94**

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**About this compilation**

**This compilation**

This is a compilation of the *Income Tax Regulations 1936* that shows the text of the law as amended and in force on 2 June 2015 (the ***compilation date***).

This compilation was prepared on 2 June 2015.

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 ComLaw (www.comlaw.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 ComLaw 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.

**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 ComLaw for the compiled law.

**Self‑repealing provisions**

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Part 1—Preliminary

1 Name of regulations

These Regulations are the *Income Tax Regulations 1936*.

2 Interpretation

(1) In these Regulations, unless the contrary intention appears:

***ABN*** (Australian Business Number) has the meaning given by section 41 of the *A New Tax System (Australian Business Number) Act 1999*.

***effective***, in relation to an address, means that the person to whom the address relates will receive documents delivered to the address.

***ESS interest*** has the meaning given by susbsection 83A‑10(1) of the *Income Tax Assessment Act 1997.*

***preferred address for service*** has the meaning given by regulation 36.

***tax file number***, in relation to an employee, means the number that is the employee’s tax file number for the purposes of Part VA of the Act.

***the Act*** means the *Income Tax Assessment Act 1936*.

(3) If:

(a) a provision of these Regulations requires the number of cents in an amount to be worked out to the nearest 5 cents; and

(b) an amount to which the provision applies is not a whole number that ends in a 0 or a 5;

the provision is satisfied if the amount is rounded to the nearest number of whole cents ending in a 0 or a 5, and if the amount to be rounded ends in 2.5 or 7.5, rounded up.

Part 3—Liability to taxation

6 Prescribed classes of persons (Act, subsection 23AB(2))

(1) For subsection 23AB(2) of the Act, the following classes of persons are prescribed:

(a) members of the Australian Federal Police who are members of the force, created by the United Nations, for keeping peace in Cyprus;

(b) Australian residents serving with UNMIT in Timor‑Leste on or after 25 August 2006.

(2) For paragraph (1)(b):

***UNMIT*** means the United Nations Integrated Mission in Timor‑Leste, established by the United Nations Security Council on 25 August 2006.

7 Termination dates of operational areas (Act, subsection 23AC(7))

For the purposes of paragraph (b) of the definition of ***termination date*** in subsection 23AC(7) of the Act:

(a) 7 October 1993 is the termination date in respect of Cambodia (being the operational area specified in subsection 23AC(6B) of the Act); and

(b) 30 November 1994 is the termination date in respect of Somalia (being the operational area specified in subsection 23AC(6D) of the Act); and

(c) 23 January 1997 is the termination date in respect of the former Yugoslavia (being the operational area specified in subsection 23AC(6C) of the Act).

7A Declaration of eligible duty

For subsection 23AD(2) and subparagraph 23AD(3)(b)(iii) of the Act, duty with an organisation specified in an item of the following table is eligible duty if:

(a) the duty is in an area specified in the item; and

(b) the duty occurs:

(i) after the day specified in column 3 of the item; and

(ii) before the day (if any) specified in column 4 of the item.

| Eligible duty | | | | |
| --- | --- | --- | --- | --- |
|  | Column 1 | Column 2 | Column 3 | Column 4 |
| Item | Organisation | Area | After the day | Before the day |
| 1 | Australian Defence Force on Operation Accordion | The land area, territorial waters, airspace and superjacent airspace of the following countries:  (a) the Kingdom of Bahrain;  (b) the State of Qatar;  (c) the United Arab Emirates. | 30 June 2014 | 1 July 2016 |
| 2 | Australian Defence Force on Operation Augury | The land area, territorial waters, airspace and superjacent airspace of the Hashemite Kingdom of Jordan. | 3 July 2014 |  |
| 3 | Australian Defence Force on Operation Highroad | The land area, territorial waters, airspace and superjacent airspace of Afghanistan. | 31 December 2014 | 1 July 2016 |
| 4 | Australian Defence Force on Operation Manitou | The sea (including adjacent ports and the area within a 10 kilometres radius of such ports) and superjacent airspace of:  (a) the Arabian Sea north of latitude 11°00′00″S and west of longitude 68°00′00″E; and  (b) the Gulf of Aden; and  (c) the Gulf of Oman; and  (d) the Persian Gulf; and  (e) the Red Sea; and  (f) the Strait of Hormuz. | 30 June 2014 | 1 July 2016 |
| 5 | Australian Defence Force on Operation Okra | The following areas:  (a) the land area, territorial waters, airspace and superjacent airspace of the following countries:  (i) Albania;  (ii) Bosnia and Herzegovina;  (iii) Bulgaria;  (iv) Croatia;  (v) Cyprus;  (vi) Czech Republic;  (vii) Estonia;  (viii) Hungary;  (ix) Iraq;  (x) Kuwait;  (xi) Montenegro;  (xii) Poland;  (xiii) Romania  (xiv) the Hashemite Kingdom of Jordan;  (xv) the Kingdom of Bahrain;  (xvi) the State of Qatar;  (xvii) the United Arab Emirates;  (b) the waters and superjacent airspace of the Persian Gulf. | 8 August 2014 | 1 July 2016 |
| 6 | United Nations—Assistance Mission in Afghanistan (Operation Palate II) | The land area, territorial waters, airspace and superjacent airspace of Afghanistan. | 26 June 2005 | 1 January 2016 |

9 Prescribed Life Tables—subsection 27H(4) of the Act

For the purposes of the definition of ***life expectation factor*** in subsection 27H(4) of the Act, the following Australian Life Tables published by the Australian Government Actuary are prescribed:

(a) for an annuity first commencing to be payable before 1 September 1988—the Australian Life Tables 1975–1977;

(b) for an annuity first commencing to be payable on or after 1 September 1988 but before 1 May 1993—the Australian Life Tables 1980–1982;

(c) for an annuity first commencing to be payable on or after 1 May 1993 but before 1 July 1993—the Australian Life Tables 1985–1987;

(d) for an annuity first commencing to be payable on or after 1 July 1993—the Australian Life Tables that are most recently published before the year in which the annuity first commences to be payable.

12 Excluded car parking facilities

(1) For the purposes of paragraph 51AGA(1)(e) of the Act, the provision of car parking facilities for a car during a period referred to in section 51AGA of the Act is taken to be excluded from that section if:

(a) the facilities are provided to an employee who:

(i) is entitled under the law of a State or Territory to the use of a disabled persons’ car parking space; and

(ii) is the driver of, or is a passenger in, the car; and

(b) a valid disabled persons’ car parking permit is displayed on the car.

(1A) For the purposes of paragraph 51AGB(1)(h) of the Act, the provision of car parking facilities for a car during a period referred to in section 51AGB of the Act is taken to be excluded from that section if:

(a) the facilities are provided to a taxpayer who:

(i) is entitled under the law of a State or Territory to the use of a disabled persons’ car parking space; and

(ii) is the driver of, or is a passenger in, the car; and

(b) a valid disabled persons’ car parking permit is displayed on the car.

(2) In this regulation:

***disabled persons’ car parking space*** means a car parking space:

(a) in a public car parking area; and

(b) designated for the exclusive use of disabled persons.

***disabled persons’ car parking permit*** means a permit, label or other document:

(a) issued by the appropriate authority in a State or Territory; and

(b) authorising the parking of a car in a disabled persons’ car parking space.

13 Prescribed stock exchanges

(1) The following stock exchanges are specified as prescribed stock exchanges for the purposes of Division 3A of Part III of the Act:

Brisbane Stock Exchange

Hobart Stock Exchange

Stock Exchange of Adelaide

Stock Exchange of Melbourne

Stock Exchange of Perth

Sydney Stock Exchange.

(2) The stock exchanges specified in subregulation (1) are declared to have been prescribed stock exchanges for the purposes of Division 3A of Part III of the Act during the period from and including 16 June 1970, to and including the day immediately before the commencement of these Regulations.

14AA Debentures issued on overseas capital market (subsection 128F(8))

The United States of America is a country specified under paragraph 128F(8)(c) of the Act.

Part 4—Returns and assessments

19 Statement to be furnished by employers

(1) Every employer of labour shall, when called upon by the Commissioner either by general notice published in the *Gazette* or by direct notice to the employer, give to the Commissioner, at an address mentioned in subregulation (3), a statement showing:

(a) the names and addresses of all persons employed by him during the period mentioned in the notice;

(b) the capacity in which each person was employed;

(c) the total amount of remuneration paid to each person during that period; and

(d) the value of board, residence, or other allowance made to each person during that period.

Penalty: 5 penalty units.

(2) The employer shall include in the statement, in relation to each employee who has, for the purposes of Part VA of the Act, quoted his or her tax file number in a TFN declaration given to the employer:

(a) the employee’s tax file number; or

(b) where the employee is, because of the application of subsection 202CB(2) or (4) of the Act, to be taken to have so quoted the number—a notice to that effect.

Penalty: 5 penalty units.

(3) For subregulation (1), the addresses are:

(a) a place directed by the Commissioner; or

(b) if the Commissioner does not give a direction, a place where, under these Regulations, the return of the employer may be furnished.

(4) An offence under subregulation (1) or (2) is an offence of strict liability.

Note: For ***strict liability***, see section 6.1 of the *Criminal Code*.

20 Amendment of assessments for an income year

For a provision of subsection 170(1) of the Act mentioned in an item of the table, the circumstances set out in the item are prescribed.

Note: If a circumstance in an item of the table exists, the Commissioner of Taxation may amend an assessment of the taxpayer within 4 years after the day on which the Commissioner gives notice of the assessment to the taxpayer, unless a longer amendment period applies to the taxpayer.

| Item | Provision | Circumstance |
| --- | --- | --- |
| 1 | Paragraph (f) of item 1 of the table in subsection 170(1)  Paragraph (e) of item 2 of the table in subsection 170(1)  Paragraph (d) of item 3 of the table in subsection 170(1) | All of the following exist:  (a) there has been a transaction involving associates (within the meaning of section 318 of the Act), that has income tax consequences, in the year of income mentioned in the item;  (b) the parties were not dealing with each other at arm’s length in relation to the transaction;  (c) the period during which the Commissioner may amend an assessment in relation to one of the parties is at least 4 years. |
| 2 | Paragraph (f) of item 1 of the table in subsection 170(1)  Paragraph (e) of item 2 of the table in subsection 170(1)  Paragraph (d) of item 3 of the table in subsection 170(1) | All of the following exist:  (a) a private company is taken to have paid a dividend to an entity, as described in section 109C, 109D, 109E or 109F of the Act, in the year of income mentioned in the item;  (b) the entity is:  (i) a shareholder of the company; or  (ii) an associate of a shareholder of the company; or  (iii) a former shareholder of the company; or  (iv) an associate of a former shareholder of the company;  (c) the period during which the Commissioner may amend an assessment in relation to the company is at least 4 years. |
| 3 | Paragraph (f) of item 1 of the table in subsection 170(1)  Paragraph (d) of item 3 of the table in subsection 170(1) | All of the following exist:  (a) the effect of section 109XB of the Act is that an amount is included as a dividend in the assessable income of a taxpayer as described in subsection 109XA(1), (2) or (3) of the Act in the year of income mentioned in the item;  (b) the matter involves a taxpayer who is:  (i) a shareholder of a company; or  (ii) an associate of a shareholder of a company;  (c) the period during which the Commissioner may amend an assessment in relation to both the trust and the company is at least 4 years. |
| 4 | Paragraph (f) of item 1 of the table in subsection 170(1)  Paragraph (e) of item 2 of the table in subsection 170(1)  Paragraph (d) of item 3 of the table in subsection 170(1) | All of the following exist in the year of income mentioned in the item:  (a) a taxpayer has acquired an ESS interest;  (b) subsection 83A‑35(5) of the *Income Tax Assessment Act 1997* (integrity rule about share trading and investment companies)did not apply to the ESS interest;  (c) the entity that provided the ESS interest to the taxpayer is not a small business entity in relation to which item 2 or 3 of the table in subsection 170(1) of the Act applies. |
| 5 | Paragraph (f) of item 1 of the table in subsection 170(1)  Paragraph (e) of item 2 of the table in subsection 170(1)  Paragraph (d) of item 3 of the table in subsection 170(1) | Both of the following exist in the year of income mentioned in the item:  (a) the taxpayer has not identified income (ordinary or statutory) from one or more foreign transactions for the purposes of, or in the course of, an assessment;  (b) the income has not been received from a resident investment vehicle within the meaning of the *Income Tax Assessment Act 1997*. |
| 6 | Paragraph (f) of item 1 of the table in subsection 170(1)  Paragraph (e) of item 2 of the table in subsection 170(1)  Paragraph (d) of item 3 of the table in subsection 170(1) | Both of the following exist in the year of income mentioned in the item:  (a) subsection 345(5) of the Act (transfer under a scheme) may be applicable to the taxpayer;  (b) not all of the relevant information regarding the application of that subsection can be obtained from a resident investment vehicle within the meaning of the *Income Tax Assessment Act 1997*. |
| 7 | Paragraph (f) of item 1 of the table in subsection 170(1) | Both of the following exist in the year of income mentioned in the item:  (a) paragraph 448(1A)(f) of the Act (provision of services under a scheme) may be applicable to the taxpayer; |
|  | Paragraph (e) of item 2 of the table in subsection 170(1)  Paragraph (d) of item 3 of the table in subsection 170(1) | (b) not all of the relevant information regarding the application of that paragraph can be obtained from a resident investment vehicle within the meaning of the *Income Tax Assessment Act 1997*. |
| 8 | Paragraph (f) of item 1 of the table in subsection 170(1)  Paragraph (e) of item 2 of the table in subsection 170(1)  Paragraph (d) of item 3 of the table in subsection 170(1) | Any of the following provisions applies in relation to the taxpayer in the year of income mentioned in the item:  (a) section 45A of the Act (streaming of dividends and capital benefits);  (b) section 45B of the Act (schemes to provide certain benefits);  (c) subsection 102AE(7) of the Act (excluded income for minors);  (d) section 177E of the Act (stripping of company profits);  (e) section 177EA of the Act (franking debit creation and franking credit cancellation schemes);  (f) Division 270 of Schedule 2F to the Act (scheme to take advantage of deductions); |
|  |  | (g) subsection 26‑50(7) of the *Income Tax Assessment Act 1997* (expenses for a leisure facility or boat);  (h) any of sections 165‑180 to 165‑205 (rules affecting the operation of tests for changing ownership of a company), and Division 175 (use of a company’s tax losses or deductions to avoid income tax), of the *Income Tax Assessment Act 1997*;  (i) Subdivision 207‑F of the *Income Tax Assessment Act 1997* (cancellation of gross‑up or tax offset where the imputation system has been manipulated). |
| 9 | Paragraph (f) of item 1 of the table in subsection 170(1) | The making of an election under paragraph 96‑7(1)(a) or (b) in Schedule 1 to the *Taxation Administration Act 1953* in relation to an excess non‑concessional contributions determination for a financial year that corresponds to the year of income mentioned in the item. |

Part 4A—Preferred address for service and service of documents

35 References to Act include references to 1997 Act

In this Part, unless the contrary intention appears:

(a) a reference to ***the Act*** includes a reference to the *Income Tax Assessment Act 1997*; and

(b) a reference to ***these Regulations*** includes a reference to Regulations made under the *Income Tax Assessment Act 1936* or the *Income Tax Assessment Act 1997*.

36 Preferred address for service

(1) An address in Australia used by or associated with a person is a ***preferred address for service*** of the person if:

(a) it is of one of the following kinds of address:

(i) a physical address;

(ii) a postal address;

(iii) an electronic address; and

Note 1: An address may be both a physical address and a postal address (eg. a street address).

Note 2: The following are examples of an electronic address:

(a) an e‑mail address;

(b) a secure website that the person can access to obtain a document.

(b) the person has given it to the Commissioner as an address for the service of documents by the Commissioner under the Act or these Regulations; and

(c) the designation of the address or other circumstances indicate that the person wishes the address to be used by the Commissioner in preference to other addresses of the person, whether generally or in specific circumstances.

(2) The designation of an address in a form or correspondence as an ‘address for service’, a ‘preferred address’, an ‘address for correspondence’ or similar term satisfies paragraph (1)(c).

37 Change or withdrawal of preferred address for service

(1) A person may change or withdraw a preferred address for service only by giving the Commissioner notice in accordance with this regulation.

(2) The notice must state whether or not the former address is still effective.

(3) The notice must be given to the Commissioner in one of the following ways:

(a) orally, including by telephone;

(b) in writing, including electronically;

(c) any other way approved by the Commissioner in writing.

(4) If the person is required to maintain a preferred address for service under the Act or these Regulations, the person may withdraw a preferred address for service only if another effective preferred address for service that is a postal address remains.

(5) If the person is required to maintain a preferred address for service under the Act or these Regulations, and a preferred address for service becomes ineffective, the person must change or withdraw the ineffective address within 28 days.

37A Requirement to maintain a preferred address for service

If a person is required to give the Commissioner a preferred address for service for a purpose (for example, by the approved form for a return), the person must subsequently maintain a preferred address for service for the purpose.

38 Substitute preferred address for service

(1) This regulation applies if:

(a) a person has not given the Commissioner a preferred address for service; or

(b) the Commissioner is satisfied that none of a person’s preferred addresses for service is effective.

(2) If the Commissioner has a record of another address relating to the person (whether or not a physical address), and it appears to the Commissioner that it is likely that the address is effective, the Commissioner may treat that address as the person’s preferred address for service for all purposes under the Act and these Regulations.

39 Failure to notify change of address

A person whose preferred address for service is no longer effective, and who has not changed or withdrawn the address under regulation 37, may not plead the fact that the address was not effective as a defence in any proceedings instituted against the person under the Act or these Regulations.

40 Service of documents

(1) The Commissioner may serve a document on a person for the purposes of the Act and these Regulations by:

(a) if the person has given a preferred address for service that is a physical address—leaving a copy of the document at that address; or

(b) if the person has given a preferred address for service that is a postal address—posting a copy of the document to that address; or

(c) if the person has given a preferred address for service that is an electronic address—delivering an electronic copy of the document to that address.

(2) This regulation also applies to the service of a notice:

(a) for the purposes of section 451 of the Act—by an attributable taxpayer upon a company that is a CFC within the meaning of Part X; and

(b) for the purposes of section 452 of the Act—by a company that is a CFC within the meaning of that Part upon a partnership;

in the same way as it applies to the Commissioner serving a document on a person.

(3) This regulation does not affect the operation of any other law of the Commonwealth, or any law of a State or Territory, that deals with the service of documents.

Note: For an example of another law that deals with the service of documents, see sections 28A and 29 of the *Acts Interpretation Act 1901*.

Part 6—Tax file numbers

54 Interpretation

In this Part:

***investment body*** means an investment body as defined in section 202D of the Act.

***investment reference number***, in relation to an investment of a kind mentioned in section 202D of the Act, means the number used by the investment body in its records for the purpose of identifying the investments of investors.

***investor*** means an investor as defined in section 202D of the Act.

***phasing‑in period*** means the phasing‑in period mentioned in section 202DA of the Act.

***quarter*** means a period of 3 months commencing on 1 January, 1 April, 1 July or 1 October.

55 File number reports

(1) Each person who is an investment body in relation to any investments mentioned in section 202D of the Act in connection with which an investor’s tax file number is quoted under Part VA of the Act, or ABN is quoted under section 12‑155 of Schedule 1 to the *Taxation Administration Act 1953*, during a particular reporting period shall give to the Commissioner in a form approved by the Commissioner a written report of all such investments.

(2) Subregulation (1) does not apply to an investment body in relation to a reporting period in respect of which:

(a) there is in force an agreement between the investment body and the Commonwealth relating to the reporting of tax file numbers or ABNs; and

(b) the investment body has complied with the provisions of the agreement.

(3) Subregulation (1) does not apply to a reporting period that ended before the beginning of the phasing‑in period.

(4) The report shall be given to the Commissioner within one month after the end of the reporting period to which it relates, or within such further time as the Commissioner, by written notice given to the investment body, allows.

(5) The report shall state, in relation to each investment referred to in subregulation (1):

(a) the investor’s full name and address;

(b) the investor’s tax file number or ABN; and

(c) the investment reference number (if any) in relation to the investment.

(6) In this regulation, ***reporting period*** means:

(a) a quarter; or

(b) in respect of an investment body to which a notice has been given under subregulation (7), the period specified in the notice.

(7) The Commissioner may, by notice in writing given to an investment body, inform the body that, for the purposes of this regulation, the period specified in the notice (being a period greater than 3 months) is to be the reporting period in respect of the body.

56 Annual investment income reports

(1) A person who at any time during a financial year is an investment body that accepted any investments mentioned in section 202D of the Act must give to the Commissioner a written report relating to those investments in the following form:

(a) for a report in respect of a financial year beginning on or before 1 July 2008—a form approved by the Commissioner;

(b) for a report in respect of a financial year beginning on or after 1 July 2009—the approved form.

Note: For the meaning of ***approved form***, see subsection 6(1) of the Act and section 388‑50 of Schedule 1 to the *Taxation Administration Act 1953.*

(2) Subregulation (1) does not apply to a financial year that ended at or before the end of the phasing‑in period.

(3) The report shall be given to the Commissioner within 4 months after the end of the financial year to which it relates, or within such further time as the Commissioner, by written notice given to the investment body, allows.

(4) Subject to subregulation (4A), the report must state, in relation to each investment, in respect of the financial year:

(a) the full name of:

(i) the investor; or

(ii) each of 2 investors; or

(iii) 2 of 3 or more investors;

as the case requires; and

(b) the address of:

(i) the investor; or

(ii) 1 of 2 or more investors;

as the case requires; and

(c) where there were more than 2 investors—that fact; and

(d) the tax file number (if any) quoted, for the purpose of Part VA of the Act, or the ABN (if any) quoted under section 12‑155 of Schedule 1 to the *Taxation Administration Act 1953*, by:

(i) the investor; or

(ii) each of 2 investors; or

(iii) 2 of 3 or more investors;

as the case requires; and

(e) where an investor is to be taken to have quoted his or her tax file number because of the application of a provision of Division 5 of that Part—the code approved by the Commissioner; and

(f) unless paragraph (fa) applies—the total amount of income paid by the investment body; and

(fa) if income is paid under an eligible deferred interest investment entered into on or after 1 February 1992:

(i) so much of the payment as is a periodic interest payment within the meaning of Division 16E of Part III of the Act; and

(ii) if the income became payable at the end of the term of the investment—so much of the amount of the payment as does not exceed the amount that would have been included in the investor’s assessable income for the year of income in which the term ended if section 159GQ and paragraph 159GR(2)(c) of the Act applied to the investor; and

(iii) any amount that is taken under section 159GQ of the Act to be included in the investor’s assessable income for the year of income, excluding any amount of that kind for the year of income in which the end of the term of the investment occurred; and

(g) the total amount of:

(ii) any amounts withheld under sections 12‑140 and 12‑145 of Schedule 1 to the *Taxation Administration Act 1953*; and

(iii) any payments made under Division 14 of Schedule 1 to that Act because of the operation of sections 12‑140 and 12‑145; and

(ga) the amount of any TFN withholding tax paid by the investment body; and

(h) where the investment body has paid an amount of income to a non‑resident:

(i) the overseas address of the non‑resident; and

(ii) the overseas address code applicable to that address, being one of the codes specified by the Commissioner; and

(iii) the total of any amount withheld under Subdivision 12‑F of Schedule 1 to the *Taxation Administration Act 1953* and any payment made under Division 14 of that Schedule because of the operation of Subdivision 12‑F; and

(iv) the total of any amounts withheld from fund payments under Subdivision 12‑H of Schedule 1 of the *Taxation Administration Act 1953*; and

(j) the investment reference number (if any).

(4A) In relation to each secondary investment to which section 202DDB of the Act applies, the report must state in respect of the financial year:

(a) the full name of the interposed entity; and

(b) the full name of each of the primary investors identified in the descriptive title of the investment in accordance with regulation 56A; and

(c) the address of the interposed entity; and

(d) the tax file number (if any) quoted, or taken to have been quoted, for the purpose of Part VA of the Act, and the ABN (if any) quoted under section 12‑155 of Schedule 1 to the *Taxation Administration Act 1953*, by the interposed entity; and

(e) where the interposed entity is taken to have quoted the interposed entity’s tax file number because of the application of a provision of Division 5 of that Part—the code approved by the Commissioner; and

(f) the total amount of income paid by the secondary investment body, excluding any amount that is taken to be included in the income of an investor under section 159GQ or paragraph 159GR(2)(c) of the Act; and

(fa) in respect of an investment entered into on or after 1 February 1992—the total amount that is taken to be included in the income of the investor, or each of the investors, under section 159GQ of the Act excluding income that has already been included in a report under this subregulation; and

(fb) in respect of an investment entered into on or after 1 February 1992—any amount that is taken to be included in the income of an investor under paragraph 159GR(2)(c) of the Act; and

(g) the total amount of:

(ii) any amounts withheld under section 12‑140 or 12‑145 of Schedule 1 to the *Taxation Administration Act 1953*; and

(iii) any payments made under Division 14 of Schedule 1 to that Act because of the operation of sections 12‑140 and 12‑145; and

(ga) the amount of any TFN withholding tax paid by the investment body; and

(h) the investment reference number (if any).

(5) Subject to subregulation (5B), subregulation (1) does not apply to an investment in relation to a financial year if the total amount of income paid on the investment is less than $1.

(5A) Subject to subregulation (5B), subregulation (1) does not apply to a person who at any time during a financial year is an investment body that accepted an investment if the total number of the investments that the person accepted during the financial year is less than 10.

(5B) Subregulation (1) applies to an investment in relation to a financial year if a person who at any time in the financial year is the investment body that accepted the investment is required:

(a) to withhold under section 12‑140 or 12‑145 of Schedule 1 to the *Taxation Administration Act 1953* an amount from any income that an investor is entitled to receive in the financial year in respect of the investment; or

(b) to pay an amount to the Commissioner under Division 14 of Schedule 1 to that Act because of the operation of those sections.

(5C) For the purposes of paragraph (4)(fa), any accounting period, other than a year of income, that is adopted in relation to the income is to be ignored.

(6) For the purposes of paragraphs (4)(f) and (h), (4A)(f) and subregulation (5):

(a) where income is not actually paid to a person but is reinvested, accumulated, capitalised or otherwise dealt with on behalf of the person, or as the person directs, the income shall be taken to be paid to the person when it is so reinvested, accumulated, capitalised or otherwise dealt with;

(b) where a person becomes presently entitled, as an investor in relation to an investment of the kind mentioned in item 5 in the table in subsection 202D(1) of the Act, to a share of income in respect of the investment, that share of the income shall be taken to be paid to the person as income in respect of the investment when the person becomes so entitled.

(9) In this regulation ***investor***, in relation to an investment in relation to a financial year, means a person who was, at any time during the financial year, an investor, as defined in section 202D of the Act, in relation to the investment.

56A Paragraph 202DDB(1)(b) of the Act: condition

For the purposes of paragraph 202DDB(1)(b) of the Act, the condition is that the secondary investment must have a descriptive title which identifies all the primary investors.

57 Reviewable decisions

For the purposes of section 202F of the Act, the following decisions of the Commissioner, being decisions made following an application by the investment body concerned, are reviewable decisions:

(a) a decision refusing to extend, or extending, the time referred to in subregulation 55(4);

(b) a decision refusing to give, or giving, a notice under subregulation 55(7);

(c) a decision refusing to extend, or extending, the time referred to in subregulation 56(3);

(d) a decision varying or revoking a notice given under subregulation 55(4), 55(7) or 56(3).

Part 8—Rebate for low income aged persons and pensioners and rebate in respect of certain benefits

Division 1—General

148 Interpretation

In this Part:

***lowest marginal tax rate***, in relation to a year of income, means the rate that is:

(a) the lowest rate specified in the table in Part 1 of Schedule 7 to the *Income Tax Rates Act 1986*, in the application of the table to that year of income; and

(b) expressed as a decimal fraction.

***rebatable benefit*** has the same meaning as in subsection 160AAA(1) of the Act.

***tax‑free threshold***, in relation to a year of income, has the meaning given by subsection 3(1) of the *Income Tax Rates Act 1986*.

149 Amount of rebate of tax

(1) For sections 160AAAA and 160AAAB of the Act, the amount of an entitlement to a rebate of tax is ascertained in accordance with Division 1A of this Part.

(2) For section 160AAA of the Act, the amount of an entitlement to a rebate of tax is ascertained in accordance with Division 3 of this Part.

Division 1A—Rebate under sections 160AAAA and 160AAAB of the Act

150AA Definitions

In this Division:

***rebate threshold*** has the meaning given by subregulations 150AB(3) and (3A).

***relevant income‑recipient*** means the beneficiary of a trust, if the trustee in relation to the trust:

(a) is the taxpayer; and

(b) is liable to be assessed under section 98 of the Act in respect of the beneficiary’s share of the net income of the trust estate.

150AB Eligibility—amount of rebate income

(1) For subsection 160AAAA(3) or 160AAAB(3) of the Act, the amount mentioned is:



(2) A taxpayer’s ***rebate amount*** for a year of income is the amount in the relevant item in the following table:

| Item | Class of person | Rebate amount |
| --- | --- | --- |
| 1 | Single person | $2 230 |
| 2 | Member of a couple | $1 602 |
| 3 | Member of an illness‑separated couple | $2 040 |

(2B) If, in a year of income, more than one item in the table in subregulation (2) applies to a taxpayer, the taxpayer’s rebate amount is the amount that gives the taxpayer the greatest rebate entitlement.

(3) If subregulation (3A) does not apply, a taxpayer’s ***rebate threshold*** for a year of income is the amount calculated using the formula:



where:

***D*** is the tax‑free threshold.

***E*** is the maximum amount of rebate allowable under section 159N of the Act.

***F*** is the taxpayer’s rebate amount for the year of income.

Note: The rebate amount is worked out in accordance with subregulations (2) and (2B), but may then be affected by regulation 150AE or 150AF.

***C*** is the lowest marginal tax rate.

Note: For ***lowest marginal tax rate*** and ***tax‑free threshold—***see regulation 148.

(3A) If the taxpayer’s rebate threshold, if it were calculated using the formula in subregulation (3), would be an amount that is greater than the amount at which the rebate of tax under section 159N of the Act is reduced, the taxpayer’s ***rebate threshold*** for a year of income is the amount calculated using the formula:



where:

***C*** is the lowest marginal tax rate.

***D*** is the tax‑free threshold.

***E*** is the maximum amount of rebate allowable under section 159N of the Act.

***F*** is the taxpayer’s rebate amount for the year of income.

Note: The rebate amount is worked out in accordance with subregulations (2) and (2B), but may then be affected by regulation 150AE or 150AF.

***G*** is the amount at which the rebate of tax under section 159N of the Act is reduced.

***H*** is the rate at which the rebate of tax under subsection 159N(2) of the Act is reduced, expressed as a decimal fraction.

***I*** is the second lowest marginal tax rate, expressed as a decimal fraction.

Note: For ***lowest marginal tax rate*** and ***tax‑free threshold—***see regulation 148.

(4) If an amount worked out under subregulation (1), (2), (3) or (3A) is not an amount of whole dollars, the amount must be rounded up to the nearest whole dollar.

(5) In this regulation:

***illness separated couple*** has the same meaning as in subsection 4(7) of the *Social Security Act 1991*.

***member of a couple*** has the same meaning as in:

(a) the *Social Security Act 1991*; or

(b) the *Veteran’s Entitlements Act 1986*.

***single person*** means a person who, at any time in the year of income, is not the spouse of another person.

150AD Rebate for low income aged persons and pensioners

Subject to regulations 150AE and 150AF, a taxpayer who, under section 160AAAA or 160AAAB of the Act, is eligible, in a year of income, for a rebate of tax is entitled, in respect of income, or trust income, of the year of income, to a rebate of tax amounting to:

(b) for a year of income ending after 30 June 1997 and before 1 July 2009:

(i) if the relevant income‑recipient’s taxable income of the year of income does not exceed his or her rebate threshold—the taxpayer’s rebate amount; or

(ii) if the relevant income‑recipient’s taxable income of the year of income exceeds his or her rebate threshold—the taxpayer’s rebate amount, reduced by 12.5 cents for each $1 of the amount of the excess; and

(c) for a later year of income:

(i) if the relevant income‑recipient’s rebate income of the year of income does not exceed his or her rebate threshold—the taxpayer’s rebate amount; or

(ii) if the relevant income‑recipient’s rebate income of the year of income exceeds his or her rebate threshold—the taxpayer’s rebate amount, reduced by 12.5 cents for each $1 of the amount of the excess.

150AE Transfer of unused rebate from taxpayer other than trustee

(1) Regulation 150AD is affected by subregulation (2) if, in relation to a year of income:

(a) a taxpayer (***TP1***) is entitled to a rebate of tax under section 160AAAA of the Act; and

(aa) a person (***TP2***) who is, at any time in that year of income, TP1’s spouse, is entitled to a rebate of tax under section 160AAAA of the Act; and

(b) TP1’s rebate amount for the year of income, worked out under this regulation, exceeds the tax payable by TP1 in respect of income of that year (disregarding any credits or rebates); and

(c) the amount of the rebate to which, apart from this subregulation, TP2 is entitled under section 160AAAA of the Act for the year of income is less than TP2’s rebate amount for that year.

(2) In the circumstances mentioned in subregulation (1):

(a) TP1’s rebate amount for the year of income is the amount ascertained under subregulation 150AB(2) reduced by the amount of the excess rebate amount mentioned in paragraph (1)(b); and

(b) TP2’s rebate amount for the year of income is the amount ascertained under subregulation 150AB(2) increased by the amount of excess rebate ascertained under subregulation (11).

(3)Regulation 150AD is affected by subregulation (4) if, in relation to a year of income:

(a) a taxpayer (***TP1***) is, under section 160AAAA of the Act, entitled to a rebate of tax; and

(b) TP1 is, at any time in that year of income, the spouse of a person who is a relevant income‑recipient in relation to a taxpayer (***TP2***) who is entitled under section 160AAAB to a rebate of tax; and

(c) TP1’s rebate amount for the year of income worked out under this regulation exceeds the tax payable by TP1 in respect of income of that year (disregarding any credits or rebates); and

(d) the amount of the rebate to which, apart from this subregulation, TP2 is entitled under section 160AAAB for the year of income in relation to TP1’s spouse is less than TP2’s rebate amount for that year in relation to TP1’s spouse.

(4) In the circumstances mentioned in subregulation (3), the rebate amount for the year of income is:

(a) for TP1—the amount ascertained under subregulation 150AB(2) or 151(3) reduced by the amount of the excess rebate amount mentioned in paragraph (3)(c); and

(b) for TP2—the amount ascertained under subregulation 150AB(2) increased by the amount of the excess rebate amount ascertained under subregulation (11).

(7) This regulation applies whether TP1 is, or is not, the same person as TP2.

(8) For this regulation, if:

(a) TP1 received, at any time in the year of income, a pension under:

(i) Part 2.3, 2.4 or 2.5 of the *Social Security Act 1991*; or

(ii) Division 4 or 5 of Part III of the *Veterans’ Entitlements Act 1986*; and

(b) the pension payments were exempt payments under Subdivision 52‑A or 52‑B of the *Income Tax Assessment Act 1997*;

the amount of TP1’s assessable income of that year is to be calculated as if that pension were assessable income.

(11) In the circumstances mentioned in paragraphs (2)(b) and (4)(b), if TP1’s taxable income for the year is $6 000 or less, the amount of excess rebate is the excess rebate amount mentioned in paragraph (1)(b).

(12) In the circumstances mentioned in paragraphs (2)(b) and (4)(b), if TP1’s taxable income for the year is greater than $6 000, and each rate of tax payable by TP1 is a rate set out in Part I of Schedule 7 to the *Income Tax Rates Act 1986*:

(a) the amount of excess rebate is calculated using the formula:



where:

***A*** is TP1’s rebate amount for the year of income, worked out under this regulation.

***B*** is TP1’s taxable income for the year; but

(b) if the amount calculated in paragraph (a) is less than zero, the amount of excess rebate is zero.

(13) In the circumstances mentioned in paragraphs (2)(b) and (4)(b), if TP1’s taxable income for the year is greater than $6 000, and each rate of tax payable by TP1 is a rate set out in Part II of Schedule 7 to the *Income Tax Rates Act 1986*, the amount of excess rebate is the excess rebate amount mentioned in paragraph (1)(b).

150AF Transfer of unused rebate from taxpayer who is trustee

(1) Regulation 150AD is affected by subregulation (2) if, in relation to a year of income:

(a) a taxpayer (***TP1***) is entitled to a rebate under section 160AAAB of the Act; and

(b) the relevant income‑recipient in relation to that rebate is, at any time in that year of income, the spouse of a taxpayer (***TP2***) who is entitled to a rebate of tax under section 160AAAA of the Act; and

(c) TP1’s rebate amount in relation to the relevant income‑ recipient mentioned in paragraph (b) exceeds the tax payable by TP1 in relation to that relevant income‑ recipient for income of that year (disregarding any credits or rebates); and

(d) the amount of the rebate to which, apart from this subregulation, TP2 is entitled under section 160AAAA of the Act for the year of income is less than TP2’s rebate amount for that year.

(2) In the circumstances mentioned in subregulation (1), the rebate amount for the year of income is:

(a) for TP1—the amount ascertained under subregulation 150AB(2) reduced by the amount of the excess rebate amount mentioned in paragraph (1)(c); and

(b) for TP2—the amount ascertained under subregulation 150AB(2) increased by the amount of the excess rebate amount ascertained under subregulation (8) or (9).

(3) Regulation 150AD is affected by subregulation (4) if, in relation to a year of income:

(a) a taxpayer (***TP1***) is entitled to a rebate under section 160AAAB of the Act; and

(b) the relevant income‑recipient in relation to TP1 (***RIR1***) is, at any time in that year of income, the spouse of a person (***RIR2***) who is the relevant income‑recipient in relation to a taxpayer (***TP2***) who is entitled to a rebate of tax under section 160AAAB of the Act; and

(c) TP1’s rebate amount in relation to RIR1 exceeds the tax payable by TP1 in relation to RIR1 for income of that year (disregarding any credits or rebates); and

(d) the amount of the rebate to which, apart from this subregulation, TP2 is entitled under section 160AAAB of the Act for the year of income in relation to RIR2 is less than TP2’s rebate amount for that year in relation to RIR2.

(4) In the circumstances mentioned in subregulation (3), the rebate amount for the year of income:

(a) for TP1—is the amount ascertained under subregulation 150AB(2) reduced by the amount of the excess rebate amount mentioned in paragraph (3)(c); and

(b) for TP2—is the amount ascertained under subregulation 150AB(2) increased by the amount of the excess rebate amount ascertained under subregulation (8) or (9).

(7) This regulation applies whether TP1 is, or is not, the same person as TP2.

(7A) For this regulation, if:

(a) TP1 received, at any time in the year of income, a pension under:

(i) Part 2.3, 2.4 or 2.5 of the *Social Security Act 1991*; or

(ii) Division 4 or 5 of Part III of the *Veterans’ Entitlements Act 1986*; and

(b) the pension payments were exempt payments under Subdivision 52‑A or 52‑B of the *Income Tax Assessment Act 1997*;

the amount of TP1’s assessable income for that year is to be calculated as if that pension were assessable income.

(8) In the circumstances mentioned in paragraphs (2)(b) and (4)(b), if TP1’s taxable income in relation to the relevant income‑recipient for the year is $6 000 or less, the amount of excess rebate is the excess rebate amount mentioned in paragraph (1)(b).

(9) In the circumstances mentioned in paragraphs (2)(b) and (4)(b), if TP1’s taxable income in relation to the relevant income‑recipient for the year is greater than $6 000, and each rate of tax payable by TP1 is a rate set out in Part I of Schedule 7 to the *Income Tax Rates Act 1986*:

(a) the amount of excess rebate is calculated using the formula:



where:

***A*** is TP1’s rebate amount for the year of income, worked out under this regulation.

***B*** is TP1’s taxable income for the year; but

(b) if the amount calculated in paragraph (a) is less than zero, the amount of excess rebate is zero.

(10) In the circumstances mentioned in paragraphs (2)(b) and (4)(b), if TP1’s taxable income for the year is greater than $6 000, and each rate of tax payable by TP1 is a rate set out in Part II of Schedule 7 to the *Income Tax Rates Act 1986*, the amount of excess rebate is the excess rebate amount mentioned in paragraph (1)(c).

Division 3—Rebate under section 160AAA of the Act

152 Rebate of tax in respect of rebatable benefits

(1) If the assessable income of a taxpayer of a year of income commencing on or after 1 July 2003 includes an amount of rebatable benefit, the taxpayer is entitled in the taxpayer’s assessment in respect of income of that year of income to a rebate of tax of the amount calculated using the formula in subregulation (2) or (3).

(2) If the taxpayer’s benefit amount is less than or equal to the threshold at the upper conclusion of the lowest marginal tax rate, the formula is:



where:

***A*** is the taxpayer’s benefit amount, being the amount of rebatable benefit received by the taxpayer during the year of income, rounded down to the nearest whole dollar.

Note: For ***lowest marginal tax rate*** and ***tax‑free threshold***—see regulation 148.

(3) If the taxpayer’s benefit amount is greater than the threshold at the upper conclusion of the lowest marginal tax rate, the formula is:



where:

***A*** is the taxpayer’s benefit amount, being the amount of rebatable benefit received by the taxpayer during the year of income, rounded down to the nearest whole dollar.

***B*** is the threshold at the upper conclusion of the lowest marginal tax rate.

Note: For ***lowest marginal tax rate*** and ***tax‑free threshold***—see regulation 148.

(4) If the amount worked out under subregulation (2) or (3) is not an amount of whole dollars, the amount must be rounded up to the nearest whole dollar.

Part 8A—Foreign income

Division 1—General

152A Interpretation

(1) In this Part, unless the contrary intention appears, words and phrases have the same meanings as they have in Part X of the Act.

(2) In this Part, unless the contrary intention appears:

***CGT asset*** has the meaning given by section 108‑5 of the *Income Tax Assessment Act 1997*.

***Compulsory acquisition***, in relation to a CGT asset, means the compulsory acquisition of that asset by:

(a) the government of a country, whether a federal, State or municipal government (however described); or

(b) an authority of such a government.

***permanent establishment***, in relation to an entity that carries on business in a listed country:

(a) if there is a double tax agreement in relation to the country and section 23AH of the Act applies to the entity—has the same meaning as in the agreement; or

(b) in any other case—has the meaning given by subsection 6(1) of the Act.

***wholly‑owned group*** has the meaning given by section 975‑500 of the *Income Tax Assessment Act 1997*.

(3) In this Part (other than in regulation 152D):

***capital gains*** means gains or profits of a capital nature that arise from the sale or disposal of all or part of a CGT asset, other than gains or profits that would not be capital gains but for a provision of Australian tax law.

(4) In this Part:

***passive income*** means passive income described in section 446 of the Act, subject to the following modifications:

(a) omit paragraph 446(1)(k) and insert the following paragraph:

‘(k) capital gains in respect of tainted assets;’;

(b) if it is necessary to identify the designated concession income of an entity to which Division 6AAA of Part III of the Act applies, as part of using Schedule 9:

(i) read each reference, as appropriate, in Part X to a company as a reference to the entity; and

(ii) read each reference, as appropriate, in Part X to a statutory accounting period as a reference to a year of income;

(c) if it is necessary to identify the designated concession income of an entity to which section 23AH of Part III of the Act applies, as part of using Schedule 9, read each reference, as appropriate, in Part X to a statutory accounting period as a reference to a year of income.

Division 2—Controlled foreign companies

152B Income or profits as designated concession income

(1) For the definition of ***designated concession income*** in section 317 of the Act, if:

(a) a listed country is mentioned in column 2 of an item in Part 2 of Schedule 9; and

(b) an entity mentioned in column 3 of the item derived income or profits that are:

(i) of a kind specified in column 4 of the item; and

(ii) further described in column 5 of the item;

the income or profits are designated concession income.

(2) For subregulation (1), the income or profits of an entity include:

(a) the entity’s interest in the income or profits of a partnership in which the entity is a partner; and

(b) the entity’s beneficial interest in the income or profits of a trust estate in which the entity is a beneficiary.

152C Listed countries and section 404 countries

(1) For the definition of ***listed country*** in subsection 320(1) of the Act, a foreign country or a part of a foreign country listed in Part 1 of Schedule 10 is declared to be a listed country for the purposes of Part X of the Act.

(2) For the definition of ***section 404 country*** in subsection 320(1) of the Act, a foreign country or a part of a foreign country listed in Part 2 of Schedule 10 is declared to be a section 404 country for the purposes of Part X of the Act.

152D Capital gains regarded as subject to tax

(1) In this regulation:

***capital gains*** means gains or profits or other amounts of a capital nature.

***roll‑over relief***, in relation to a particular tax accounting period in relation to a listed country, means the deferral of tax liability in the tax accounting period under a tax law of the listed country because of a circumstance specified in regulation 152E.

(2) For section 324 of the Act, if:

(a) capital gains that are derived by an entity are not subject to tax in a listed country in a particular tax accounting period; and

(b) apart from the availability of roll‑over relief, the capital gains would have been subject to tax in the listed country in the tax accounting period;

the capital gains are to be treated as if they were subject to tax in the listed country in the tax accounting period.

152E Circumstances specified for the definition of *roll‑over relief* in regulation 152D

For the definition of ***roll‑over relief*** in subregulation 152D(1), each of the following circumstances is specified:

(a) an entity:

(i) is taken to have disposed of all or part of a CGT asset because of an act, transaction or event as a result of which the entity has received an amount of money or a replacement CGT asset:

(A) by way of compensation for the compulsory acquisition, or for the loss or destruction, of the original CGT asset; or

(B) under a policy of insurance against the risk of loss or destruction of the original CGT asset; and

(ii) after receiving an amount of money mentioned in subparagraph (i), in order to achieve a deferral of tax liability under the tax law of the listed country, is required:

(A) to incur expenditure in acquiring a CGT asset in place of the original CGT asset; or

(B) to incur expenditure of a capital nature in repairing or restoring the original CGT asset;

(b) a company disposes of a CGT asset to another company, and the transferee is a member of the same wholly‑owned group as the transferor;

(c) a company redeems or cancels all the shares of a particular class in the company, and:

(i) an entity holds shares of that class in the company; and

(ii) the company issues to the entity other shares in the company in substitution for the redeemed or cancelled shares; and

(iii) the market value of the new shares immediately after they were issued is not less than the market value of the redeemed or cancelled shares immediately before the redemption or cancellation; and

(iv) the entity did not receive any consideration (other than the new shares) in respect of the redemption or cancellation;

(d) an entity owns an option to acquire shares in a company or a right, issued by a company, to acquire shares in the company or to acquire an option to acquire shares in the company, and:

(i) any of the shares:

(A) are consolidated and divided into new shares of a larger amount; or

(B) are subdivided into shares of a smaller amount; and

(ii) as a result of the consolidation or subdivision:

(A) the original option is cancelled; or

(B) the original right is cancelled; and

(iii) the company issues to the entity:

(A) another option relating to the new shares in substitution for the original option; or

(B) another right relating to the new shares, in substitution for the original right; and

(iv) the market value of the new option or the new right, immediately after it was issued, is not less than the market value of the original option or original right immediately before its cancellation; and

(v) the entity did not receive any consideration in respect of the cancellation, other than the new option or right.

152F Accruals tax laws

For the purposes of the definition of ***accruals tax law*** in section 317 of the Act, each of the following laws of a broad‑exemption listed country is declared to be an accruals tax law:

(a) sections 91 to 95 (inclusive) of the Income Tax Act of Canada;

(b) article 209B of the General Tax Code of France;

(c) sections 7 to 14 (inclusive) of the External Tax Law of the Federal Republic of Germany;

(d) articles 40‑4 to 40‑6 (inclusive) and 66‑6 to 66‑9 (inclusive) of the Special Taxation Measures Law of Japan;

(e) sections 245C to 245Q (inclusive) of the Income Tax Act 1976 of New Zealand;

(ea) paragraph CG 1(a) and sections CG 2 to CG 13 (inclusive) of the Income Tax Act 1994 of New Zealand;

(g) Chapter IV of Part XVII of the Income and Corporation Taxes Act 1988 of the United Kingdom;

(h) subpart F of Part III of subchapter N of Chapter 1 of the Internal Revenue Code of the United States of America.

152G State foreign taxes that are treated as federal foreign taxes

For the purposes of Part X of the Act, a foreign tax imposed in Switzerland that is a cantonal tax on income referred to in paragraph 1(b) of Article 2 of the Swiss agreement within the meaning of the *Income Tax (International Agreements) Act 1953* is to be treated as if it were an additional federal foreign tax of Switzerland.

Part 10—Miscellaneous

171 Signatures

(1) Any notice to be given by the Commissioner may be given by any officer of the Commissioner duly authorized in that behalf; and any notice purporting to be signed by the authority of the Commissioner shall be as valid and effectual for all purposes as if signed by the Commissioner in person.

(2) In this regulation, ***notice to be given by the Commissioner*** includes a notice to be given by the Commissioner under *Income Tax Assessment Act 1997* or Regulations made under that Act.

172 Presumption as to signatures

(1) Judicial notice shall be taken of the names and signatures of the persons who are, or were at any time, the Commissioner, a Second Commissioner, a Deputy Commissioner or a delegate of the Commissioner.

(2) A certificate, notice or other document bearing the written, printed or stamped name (including a facsimile of the signature) of a person who is, or was at any time, the Commissioner, a Second Commissioner, a Deputy Commissioner or a delegate of the Commissioner in lieu of that person’s signature shall, unless it is proved that the document was issued without authority, be deemed to have been duly signed by that person.

(3) In this regulation, ***certificate, notice or other document*** includes a certificate, notice or other document under the *Income Tax Assessment Act 1997* or Regulations made under that Act.

173 Appointment of Public Officer

Whenever the position of Public Officer of a company becomes vacant, and it is necessary for a new Public Officer to be appointed, the notice of appointment by the company of a new Public Officer shall be given to the Commissioner at the place where, under these Regulations, the return of the company is to be furnished.

174 Scale of expenses in respect of persons required to attend before Commissioner etc under section 264 of the Act

For the purposes of subsection 264(3) of the Act, the scale set out in Schedule 5 is prescribed in respect of expenses to be allowed to persons (other than persons giving evidence in respect of their own income or assessment or the income or assessment of persons whose representatives they are) required under that section to attend and give evidence before the Commissioner or an officer.

175 Oath or affirmation for purposes of section 265

(1) In this regulation, ***designated person*** means a person designated for the purposes of section 265 of the Act.

(2) For the purposes of examining a person upon oath or affirmation for the purposes of section 265 of the Act, a designated person may administer an oath or take an affirmation.

Part 15—Application and transitional provisions

200 Transitional arrangements arising out of the *Income Tax Amendment Regulation 2013 (No. 1)*

The amendments made by Schedule 1 to the *Income Tax Amendment Regulation 2013 (No. 1)* apply in relation to assessments of income for the 2012‑2013 income year and later income years.

201 Transitional arrangements arising out of the *Tax Laws Amendment (2013 Measures No. 1) Regulation 2013*

The amendments made by items 1 to 5 of Schedule 1 to the *Tax Laws Amendment (2013 Measures No. 1) Regulation 2013* apply in relation to assessments of income for the 2013‑2014 income year and later income years.

202 Transitional arrangements arising out of the *Tax and Superannuation Laws Amendment (Release Conditions for Non‑concessional Contributions) Regulation 2015*

The amendment of these Regulations made by item 1 of Schedule 1 to the *Tax and Superannuation Laws Amendment (Release Conditions for Non‑concessional Contributions) Regulation 2015* applies in relation to assessments for the 2013‑14 year of income and later years of income.

Schedule 5—Scale of expenses

(regulations 49, 168 and 174)

1. Person attending to give evidence because of that person’s professional, scientific or other special skill or knowledge—in respect of each day on which that person so attends, an amount of not less than the lesser amount specified in the High Court Rules as in force from time to time in relation to expenses of witnesses possessing such skill or knowledge and not more than the greater amount so specified.

2. Person, other than a person referred to in Item 1, attending to give evidence—

(a) in the case of a person remunerated by wages, salary or fees—such amount as is provided for in the High Court Rules as in force from time to time in relation to expenses of witnesses so remunerated;

(b) in any other case—such amount as is provided for in the High Court Rules as in force from time to time in relation to expenses of witnesses generally.

3. Person attending to give expert evidence—in addition to any other amount payable to that person under Item 1 or 2, a reasonable amount for qualifying to give that evidence.

4. Any person attending to give evidence—such amount as is reasonable—

(a) in respect of that person’s conveyance to and from the place at which that person so attends; and

(b) if that person is required to be absent overnight from that person’s usual place of residence—for meals and accommodation.

Schedule 9—Designated concession income

(regulation 152B)

Part 1—Interpretation

101 In this Schedule, unless the contrary intention appears, words and phrases have the same meanings as they have in Part X of the Act or Part 8A of these Regulations, as the case requires.

Note: Section 324 of the Act explains the meaning of the expression ***subject to tax***. Section 325 of the Act explains when taxation occurs in a country at the country’s normal company tax rate.

Part 2—Items of designated concession income

| Item | Country | Entity | Kind of income or profit | Feature of income or profit under tax law of the country |
| --- | --- | --- | --- | --- |
| 201 | Canada | An entity that operates in Canada as an international banking centre under Canadian law | All passive income and tainted services income | Not subject to tax in Canada in a tax accounting period |
| 202 | Canada | A company that operates in Canada as an investment corporation, or as a mutual fund corporation, under Canadian tax law | All passive income | Not taxed in Canada at the normal company tax rate |
| 203 | France | A company that operates in France as a *société d’investissement à capital variable* (***SICAV***) under French law | All passive income | Not subject to tax in France in a tax accounting period |
| 204 | France | A company that is treated as a resident of France for the purposes of the tax law of France, and that has elected to be taxed on a tonnage basis rather than on income or profits | All income or profits | Not used as the basis for establishing the amount of taxable income, taxable profits, tax base or tax liability of the entity under the tax law of France |
| 205 | Germany | A company that is treated as a resident of Germany for the purposes of the tax law of Germany | All passive income in carrying on business outside Germany at or through a permanent establishment | Not subject to tax in Germany in a tax accounting period |
| 206 | Germany | Either:  (a) a company that is treated as a resident of Germany for the purposes of the tax law of Germany; or | Capital gains in respect of shares in companies | Not taxed in Germany at the normal company tax rate |
|  |  | (b) any company in carrying on business in Germany at or through a permanent establishment of the company in Germany |  |  |
| 207 | Germany | A company that is treated as a resident of Germany for the purposes of the tax law of Germany, and that has elected to be taxed on a tonnage basis rather than on income or profits | All income or profits | Not used as the basis for establishing the amount of taxable income, taxable profits, tax base or tax liability of the entity under the tax law of Germany |
| 208 | Japan | An entity in carrying on business in Japan at or through a permanent establishment of the entity in that country | All income or profits derived from Japanese governmental bonds | Not subject to tax in Japan in a tax accounting period |
| 209 | New Zealand | Either:  (a) a company that is treated as a resident of New Zealand for the purposes of the tax law of New Zealand; or  (b) any entity in carrying on business in New Zealand at or through a permanent establishment of the entity in New Zealand | Capital gains in respect of tainted assets | Not subject to tax in New Zealand in a tax accounting period |
| 210 | United Kingdom of Great Britain and Northern Ireland | A company that is treated as a resident of the United Kingdom of Great Britain and Northern Ireland for the purposes of the tax law of the United Kingdom of Great Britain and Northern Ireland | Capital gains in respect of shares in companies where:  (a) the CGT assets of the companies; or  (b) the underlying CGT assets of the companies held through one of more non‑resident entities that are associates;  include CGT assets having the necessary connection with Australia | Not subject to tax in the United Kingdom of Great Britain and Northern Ireland in a tax accounting period as a consequence of the substantial shareholding exemption available under the tax law of the United Kingdom of Great Britain and Northern Ireland |
| 211 | United Kingdom of Great Britain and Northern Ireland | A company that is treated as a resident of the United Kingdom of Great Britain and Northern Ireland for the purposes of the tax law of the United Kingdom of Great Britain and Northern Ireland, and that has elected to be taxed on a tonnage basis rather than on income or profits | All income or profits | Not used as the basis for establishing the amount of taxable income, taxable profits, tax base or tax liability of the entity under the tax law of the United Kingdom of Great Britain and Northern Ireland |
| 212 | United Kingdom of Great Britain and Northern Ireland | An entity that operates in the United Kingdom of Great Britain and Northern Ireland as a open‑ended investment company under the law of the United Kingdom of Great Britain and Northern Ireland | All passive income | Not taxed in the United Kingdom of Great Britain and Northern Ireland at the normal company tax rate |
| 213 | United States of America | Either:  (a) a company that is treated as a resident of the United States of America for the purposes of the tax law of the United States of America; or | All income or profits derived from tax‑exempt governmental bonds | Not subject to tax in the United States of America in a tax accounting period |
|  |  | (b) any entity in carrying on business in the United States of America at or through a permanent establishment of the entity in that country |  |  |
| 214 | United States of America | An entity that operates in the United States of America as a regulated investment company under the tax law of the United States of America | All passive income | Not taxed in the United States of America at the normal company tax rate |

Schedule 10—Listed countries and section 404 countries

(regulation 152C)

Part 1—Listed countries

Canada

France

Germany

Japan

New Zealand

United Kingdom of Great Britain and Northern Ireland

United States of America

Part 2—Section 404 countries

|  |  |
| --- | --- |
| Argentina | Myanmar |
| Austria | Netherlands |
| Bangladesh | New Caledonia |
| Belgium | Norway |
| Brazil | Pakistan |
| Brunei | Papua New Guinea |
| Bulgaria | Philippines |
| China (except the Hong Kong Special Administrative Region) | Poland  Portugal |
| Czech Republic | Romania |
| Denmark | Russian Federation |
| Fiji | Saudi Arabia |
| Finland | Singapore |
| French Polynesia | Slovak Republic |
| Greece | Solomon Islands |
| Hungary | South Africa |
| Iceland | Spain |
| India | Sri Lanka |
| Indonesia | Sweden |
| Iran | Switzerland |
| Ireland | Taiwan |
| Israel | Thailand |
| Italy | Tokelau |
| Kenya | Tonga |
| Kiribati | Turkey |
| Korea, Republic of | Tuvalu |
| Luxembourg | Vietnam |
| Malaysia | Western Samoa |
| Malta | Zimbabwe |
| Mexico |  |

Endnotes

Endnote 1—About the endnotes

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

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Endnotes about misdescribed amendments and other matters are included in a compilation only as necessary.

**Abbreviation key—Endnote 2**

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

**Legislation history and amendment history—Endnotes 3 and 4**

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

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

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

**Misdescribed amendments**

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the amendment is set out in the endnotes.

Endnote 2—Abbreviation key

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

Endnote 3—Legislation history

| Number and year | FRLI registration  or gazettal | Commencement | Application, saving and transitional provisions |
| --- | --- | --- | --- |
| 1936 No. 94 | 9 July 1936 | 9 July 1936 |  |
| 1939 No. 6 | 9 Feb 1939 | 9 Feb 1939 | — |
| 1939 No. 42 | 25 May 1939 | 25 May 1939 | — |
| 1940 No. 138 | 18 July 1940 | 18 July 1940 | — |
| 1940 No. 289 | 17 Dec 1940 | 17 Dec 1940 | — |
| 1941 No. 120 | 28 May 1941 | 1 Aug 1941 | — |
| 1941 No. 327 | 31 Dec 1941 | 31 Dec 1941 | — |
| 1942 No. 339 | 30 July 1942 | 1 Aug 1942 | — |
| 1942 No. 553 | 31 Dec 1942 | 31 Dec 1942 | — |
| 1943 No. 80 | 29 Mar 1943 | 1 Apr 1943 | — |
| 1943 No. 127 | 13 May 1943 | 13 May 1943 | — |
| 1943 No. 151 | 2 June 1943 | 2 June 1943 | — |
| 1944 No. 90 | 8 June 1944 | r 16 (in part): 8 June 1944 Remainder: 1 July 1944 | r 73(2) and (3) |
| 1944 No. 124 | 24 Aug 1944 | 24 Aug 1944 | — |
| 1945 No. 12 | 8 Feb 1945 | 8 Feb 1945 | r 2 |
| 1945 No. 85 | 5 June 1945 | 1 July 1945 | — |
| 1945 No. 169 | 1 Nov 1945 | 1 Nov 1945 | — |
| 1945 No. 192 | 6 Dec 1945 | 1 Jan 1946 | — |
| 1946 No. 135 | 9 Aug 1946 | 1 Sept 1946 | — |
| 1947 No. 77 | 13 June 1947 | r 3–6 and 14: 1 July 1947 Remainder: 13 June 1947 | — |
| 1947 No. 173 | 22 Dec 1947 | 22 Dec 1947 | r 1(2) |
| 1948 No. 115 | 9 Sept 1948 | 1 Oct 1948 | — |
| 1948 No. 162 | 23 Dec 1948 | 23 Dec 1948 | — |
| 1949 No. 25 | 19 May 1949 | 1 July 1949 | r 3(2) |
| 1949 No. 50 | 18 Aug 1949 | 18 Aug 1949 | — |
| 1950 No. 63 | 9 Oct 1950 | 9 Oct 1950 | r 2(2) |
| 1950 No. 101 | 15 Dec 1950 | r 6–8: 1 Jan 1951 Remainder: 15 Dec 1950 | r 5(2) and 9(2) |
| 1951 No. 136 | 1 Nov 1951 | 1 Nov 1951 | — |
| 1951 No. 157 | 12 Dec 1951 | 12 Dec 1951 | — |
| 1952 No. 89 | 26 Sept 1952 | 1 Oct 1952 | — |
| 1952 No. 90 | 9 Oct 1952 | 9 Oct 1952 | r. 1(2) |
| 1952 No. 102 | 11 Dec 1952 | 11 Dec 1952 | r 1(2) and 2(2) |
| 1953 No. 55 |  | 5 June 1953 | — |
| 1953 No. 88 | 30 Oct 1953 | 1 Nov 1953 | r 3(2) |
| 1954 No. 11 | 16 Feb 1954 | 16 Feb 1954 | r 2 |
| 1954 No. 99 | 24 Sept 1954 | 1 Oct 1954 | — |
| 1954 No. 112 | 15 Nov 1954 | 15 Nov 1954 | — |
| 1955 No. 23 | 6 Apr 1955 | 6 Apr 1955 | r 4 |
| 1956 No. 34 | 19 Apr 1956 | 19 Apr 1956 | — |
| 1956 No. 35 | 10 May 1956 | 10 May 1956 | r 3(2) |
| 1956 No. 96 | 14 Dec 1956 | r. 1 (1): 10 May 1956 r. 5 (1): 1 Jan 1957 Remainder: 14 Dec 1956 | r 6(2) |
| 1957 No. 39 | 15 Aug 1957 | 15 Aug 1957 | r. 2 |
| 1957 No. 74 | 12 Dec 1957 | 12 Dec 1957 | — |
| 1958 No. 27 | 24 Apr 1958 | 24 Apr 1958 | r 1(2) and 4(2) |
| 1958 No. 70 | 30 Oct 1958 | 1 Nov 1958 | — |
| 1959 No. 25 | 16 Apr 1959 | 16 Apr 1959 | — |
| 1959 No. 81 | 24 Sept 1959 | 1 Oct 1959 | — |
| 1960 No. 44 | 17 June 1960 | 17 June 1960 | r 14 |
| 1960 No. 74 | 22 Sept 1960 | 1 Oct 1960 | — |
| 1962 No. 15 | 22 Feb 1962 | 1 Mar 1962 | — |
| 1962 No. 44 | 25 June 1962 | 1 July 1962 | — |
| 1962 No. 112 | 13 Dec 1962 | 13 Dec 1962 | r. 2 |
| 1963 No. 53 | 28 June 1963 | 28 June 1963 | r 1(2) |
| 1963 No. 92 | 23 Sept 1963 | 1 Oct 1963 | — |
| 1964 No. 74 | 25 June 1964 | 25 June 1964 | r 1(2) and 3(2) |
| 1964 No. 121 | 21 Sept 1964 | 1 Oct 1964 | — |
| 1964 No. 134 | 30 Oct 1964 | 30 Oct 1964 | r. 2 |
| 1965 No. 133 | 13 Sept 1965 | 1 Oct 1965 | — |
| 1965 No. 187 | 14 Dec 1965 | 14 Dec 1965 | — |
| 1966 No. 156 | 17 Nov 1966 | 17 Nov 1966 | — |
| 1967 No. 112 | 31 Aug 1967 | 31 Aug 1967 | — |
| 1967 No. 126 | 25 Sept 1967 | 1 Oct 1967 | r 10 |
| 1968 No. 1 | 1 Jan 1968 | 1 Jan 1968 | r 15 |
| 1969 No. 68 | 16 May 1969 | 16 May 1969 | — |
| 1970 No. 43 | 2 Apr 1970 | 1 July 1970 | — |
| 1970 No. 126 | 11 Sept 1970 | 1 Oct 1970 | — |
| 1970 No. 168 | 30 Oct 1970 | 30 Oct 1970 | — |
| 1970 No. 213 | 30 Dec 1970 | 30 Dec 1970 | — |
| 1971 No. 120 | 14 Sept 1971 | 1 Oct 1971 | — |
| 1971 No. 148 | 19 Nov 1971 | 19 Nov 1971 | — |
| 1972 No. 48 | 20 Apr 1972 | 20 Apr 1972 | — |
| 1972 No. 50 | 24 Apr 1972 | 24 Apr 1972 | — |
| 1972 No. 137 | 18 Aug 1972 | 1 Sept 1972 | r 5 |
| 1973 No. 266 | 19 Dec 1973 | 19 Dec 1973 | — |
| 1974 No. 193 | 15 Oct 1974 | 1 Nov 1974 | — |
| 1974 No. 226 | 4 Dec 1974 | 1 Jan 1975 | — |
| 1974 No. 267 | 23 Dec 1974 | 23 Dec 1974 | — |
| 1975 No. 88 | 27 May 1975 | 27 May 1975 | r 3 |
| 1975 No. 89 | 27 May 1975 | 27 May 1975 | — |
| 1975 No. 99 | 30 May 1975 | 30 May 1975 | — |
| 1975 No. 101 | 6 June 1975 | 1 July 1975 | — |
| 1975 No. 213 | 28 Nov 1975 | 1 Jan 1976 | r 2 |
| 1976 No. 115 | 8 June 1976 | 1 July 1976 | r 2 |
| 1976 No. 188 | 1 Sept 1976 | 1 Oct 1976 | r 2 |
| 1976 No. 212 | 28 Sept 1976 | 28 Sept 1976 | — |
| 1977 No. 77 | 14 June 1977 | 1 July 1977 | r 2 |
| 1977 No. 107 |  | 30 June 1977 | r 1(2) |
| 1977 No. 248 | 20 Dec 1977 | 1 Feb 1978 | r 2 and 3 |
| 1978 No. 85 | 16 June 1978 | 1 July 1978 | r 2 |
| 1978 No. 193 | 16 Oct 1978 | 1 Nov 1978 | r 2 and 3 |
| 1979 No. 126 | 6 July 1979 | 6 July 1979 | — |
| 1979 No. 239 | 9 Nov 1979 | 1 Dec 1979 | r 2 |
| 1980 No. 86 | 23 Apr 1980 | 23 Apr 1980 | — |
| 1980 No. 137 | 6 June 1980 | 1 July 1980 | — |
| 1980 No. 149 | 17 June 1980 | 17 June 1980 | — |
| 1981 No. 116 |  | 1 July 1981 | — |
| 1981 No. 360 | 18 Dec 1981 | 18 Dec 1981 | — |
| 1982 No. 115 | 31 May 1982 | 31 May 1982 | — |
| 1982 No. 128 | 8 June 1982 | 8 June 1982 | — |
| 1982 No. 267 | 14 Oct 1982 | 1 Nov 1982 | r 2 |
| 1982 No. 280 | 25 Oct 1982 | 1 Nov 1982 | r 2 |
| 1983 No. 79 | 29 June 1983 | 29 June 1983 | — |
| 1983 No. 87 | 30 June 1983 | 30 June 1983 | — |
| 1983 No. 111 | 22 July 1983 | 22 July 1983 | — |
| 1983 No. 213 | 30 Sept 1983 | 1 Oct 1983 | r 6 |
| 1983 No. 319 | 16 Dec 1983 | 1 Feb 1984 | r 2 |
| 1984 No. 172 | 31 July 1984 | 1 Aug 1984 | r 2(2) |
| 1984 No. 286 | 12 Oct 1984 | r 3–5, 8 and 9: 1 Nov 1984 Remainder: 12 Oct 1984 | — |
| 1984 No. 408 | 13 Dec 1984 | 13 Dec 1984 | r 6 |
| 1984 No. 416 | 13 Dec 1984 | 13 Dec 1984 | — |
| 1985 No. 21 | 8 Mar 1985 | 8 Mar 1985 | — |
| 1985 No. 148 | 28 June 1985 | 28 June 1985 | — |
| 1985 No. 274 | 21 Oct 1985 | r 2: 1 July 1986 r 3 and 4: 1 Nov 1985 Remainder: 21 Oct 1985 | — |
| 1985 No. 278 | 28 Oct 1985 | 28 Oct 1985 | r 2 |
| 1986 No. 325 | 6 Nov 1986 | 1 Dec 1986 | — |
| 1987 No. 92 | 27 May 1987 | 1 July 1987 | — |
| 1987 No. 120 | 15 June 1987 | 15 June 1987 | — |
| 1988 No. 196 | 29 July 1988 | 29 July 1988 | — |
| 1988 No. 208 | 26 Aug 1988 | 1 Sept 1988 | — |
| 1988 No. 262 |  | 31 Oct 1988 | — |
| 1988 No. 381 | 21 Dec 1988 | 21 Dec 1988 | — |
| 1988 No. 382 | 21 Dec 1988 | 1 Feb 1989 | r 14 |
| 1988 No. 383 | 21 Dec 1988 | 1 Feb 1989 | — |
| 1988 No. 384 | 21 Dec 1988 | r 13: 1 July 1989 Remainder: 21 Dec 1988 | r 16 |
| 1989 No. 67 | 28 Apr 1989 | 1 May 1989 | — |
| 1989 No. 80 | 4 May 1989 | 4 May 1989 | — |
| 1989 No. 115 | 15 June 1989 | r 9(2): 1 Jan 1990 Remainder: 1 July 1989 | — |
| as amended by |  |  |  |
| 1989 No. 358 | 7 Dec 1989 | r 4–6: 1 Jan 1990  Remainder: 7 Dec 1989 | — |
| 1989 No. 123 | 21 June 1989 | r 3, 6, 9(2) and 10: 1 July 1989 Remainder:21 June 1989 | r 10 |
| 1989 No. 124 | 21 June 1989 | 21 June 1989 | — |
| 1989 No. 141 | 30 June 1989 | r 3: 1 July 1989 Remainder: 30 June 1989 | — |
| 1989 No. 250 | 6 Oct 1989 | 6 Oct 1989 | — |
| 1989 No. 358 | 7 Dec 1989 | r 4–6: 1 Jan 1990 Remainder: 7 Dec 1989 | — |
| 1990 No. 19 | 31 Jan 1990 | 31 Jan 1990 | — |
| 1990 No. 126 | 5 June 1990 | 30 June 1990 | — |
| 1990 No. 151 | 25 June 1990 | 25 June 1990 | — |
| 1990 No. 152 | 25 June 1990 | 25 June 1990 | — |
| 1990 No. 192 | 29 June 1990 | 1 July 1990 | — |
| 1990 No. 347 | 31 Oct 1990 | 1 Jan 1990 | — |
| 1990 No. 390 | 6 Dec 1990 | 6 Dec 1990 | — |
| 1990 No. 398 | 6 Dec 1990 | 1 Jan 1991 | — |
| 1990 No. 468 | 9 Jan 1991 | 9 Jan 1991 | r 3 |
| 1991 No. 20 | 20 Feb 1991 | 1 July 1989 | r 6 |
| 1991 No. 121 | 6 June 1991 | 6 June 1991 | — |
| 1991 No. 156 | 28 June 1991 | 28 June 1991 | — |
| 1991 No. 158 | 28 June 1991 | 1 July 1990 | — |
| 1991 No. 240 | 31 July 1991 | r 5: 1 July 1990 Remainder: 31 July 1991 | — |
| 1991 No. 300 | 30 Sept 1991 | 1 July 1991 | — |
| 1991 No. 301 | 30 Sept 1991 | 1 Nov 1991 | — |
| 1991 No. 390 | 27 Nov 1991 | 27 Nov 1991 | — |
| 1991 No. 391 | 27 Nov 1991 | 27 Nov 1991 | — |
| 1992 No. 38 | 7 Feb 1992 | r 3.3, 3.5, 3.6 and 4.1: 1 July 1989 Remainder: 1 Mar 1992 | r 5 |
| 1992 No. 129 | 27 May 1992 | 27 May 1992 | — |
| 1992 No. 216 | 30 June 1992 | 1 July 1991 | — |
| 1992 No. 313 | 7 Oct 1992 | 7 Oct 1992 | — |
| 1992 No. 449 | 24 Dec 1992 | 24 Dec 1992 | — |
| 1993 No. 15 | 29 Jan 1993 | 29 Jan 1993 | — |
| 1993 No. 46 | 21 Apr 1993 | 21 Apr 1993 | — |
| 1993 No. 47 | 21 Apr 1993 | 21 Apr 1993 | — |
| 1993 No. 65 | 4 May 1993 | 4 May 1993 | — |
| 1993 No. 91 | 31 May 1993 | r 3–5, 7 and 12:  1 July 1993 r 8 and 10: 1 July 1992 r 9: 1 July 1991 Remainder: 31 May 1993 | — |
| 1993 No. 159 | 29 June 1993 | 1 July 1993 | — |
| 1993 No. 202 | 20 July 1993 | 20 July 1993 | — |
| 1993 No. 216 | 3 Aug 1993 | 1 Jan 1993 | — |
| 1993 No. 275 | 5 Nov 1993 | 1 Jan 1993 | — |
| 1993 No. 288 | 5 Nov 1993 | 15 Nov 1993 | — |
| 1993 No. 370 | 23 Dec 1993 | 23 Dec 1993 | — |
| 1994 No. 95 | 7 Apr 1994 | 1 July 1994 | — |
| 1994 No. 96 | 7 Apr 1994 | 7 Apr 1994 | — |
| 1994 No. 127 | 3 May 1994 | r 3 and 4.7: 20 Mar 1994 r 4.1–4.6: 1 July 1993 Remainder: 3 May 1994 | — |
| 1994 No. 174 | 8 June 1994 | 8 June 1994 | — |
| 1994 No. 195 | 16 June 1994 | r 10 and 11: 16 June 1994 Remainder: 1 July 1992 | — |
| 1994 No. 219 | 30 June 1994 | 1 July 1994 | — |
| 1994 No. 399 | 30 Nov 1994 | 1 Dec 1994 | — |
| 1994 No. 412 | 13 Dec 1994 | 1 July 1989 | — |
| 1994 No. 460 | 30 Dec 1994 | 1 Dec 1994 | — |
| 1994 No. 461 | 30 Dec 1994 | 1 July 1994 | — |
| 1994 No. 462 | 30 Dec 1994 | 30 Dec 1994 | — |
| 1995 No. 58 | 29 Mar 1995 | 29 Mar 1995 | — |
| 1995 No. 107 | 18 May 1995 | 31 July 1994 | — |
| 1995 No. 139 | 15 June 1995 | 1 July 1995 | — |
| 1995 No. 152 | 29 June 1995 | 1 July 1994 | — |
| 1995 No. 153 | 29 June 1995 | 29 June 1995 | — |
| 1995 No. 194 | 30 June 1995 | 1 July 1995 | — |
| 1995 No. 316 | 26 Oct 1995 | 1 Nov 1995 | r 4 |
| 1995 No. 356 | 23 Nov 1995 | r 3: 27 Mar 1994 Remainder: 23 Nov 1995 | — |
| 1995 No. 381 | 6 Dec 1995 | 6 Dec 1995 | — |
| 1995 No. 382 | 6 Dec 1995 | r 3.1 and 3.2: 28 Jan 1993 r 3.4, 3.7 and 4.5: 1 July 1992 r 4.3: 1 July 1991 Remainder: 6 Dec 1995 | r 5 |
| 1995 No. 383 | 6 Dec 1995 | 6 Dec 1995 | — |
| 1995 No. 447 | 22 Dec 1995 | 22 Dec 1995 | r 4 |
| 1996 No. 38 | 4 Apr 1996 | 4 Apr 1996 | — |
| 1996 No. 56 | 15 May 1996 | 1 June 1996 | — |
| 1996 No. 114 | 20 June 1996 | 20 June 1996 | — |
| 1996 No. 124 | 28 June 1996 | 1 July 1996 | — |
| 1996 No. 133 | 28 June 1996 | 1 July 1996 | r 18 |
| 1996 No. 150 | 12 July 1996 | 12 July 1996 | r 8 |
| 1996 No. 185 | 21 Aug 1996 | 21 Aug 1996 | — |
| 1996 No. 274 | 11 Dec 1996 | 5 Nov 1994 | — |
| 1996 No. 320 | 20 Dec 1996 | 1 Jan 1997 | — |
| 1996 No. 345 | 24 Dec 1996 | 24 Dec 1996 | — |
| 1996 No. 346 | 24 Dec 1996 | 1 Mar 1997 | r 4 |
| 1997 No. 68 | 26 Mar 1997 | 26 Mar 1997 | — |
| 1997 No. 141 | 23 June 1997 | 1 July 1997 | — |
| 1997 No. 148 | 25 June 1997 | 25 June 1997 | r 2 |
| 1997 No. 169 | 30 June 1997 | 1 July 1997 | — |
| 1997 No. 176 | 30 June 1997 | 1 July 1997 | — |
| 1997 No. 191 | 4 July 1997 | 4 July 1997 | r 2 |
| 1997 No. 196 | 16 July 1997 | 1 Jan 1996 | — |
| 1997 No. 197 | 16 July 1997 | 1 July 1997 | — |
| 1997 No. 270 | 24 Sept 1997 | 24 Sept 1997 | — |
| 1997 No. 338 | 3 Dec 1997 | 20 Aug 1996 (r 1.1) | — |
| 1997 No. 368 | 15 Dec 1997 | Parts 1 and 2 (r 1–3):  1 Apr 1995 Part 3 (r. 4): 24 Dec 1996 Part 4 (r 5–10): 1 July 1997 Part 6 (r 12, 13): 1 Jan 1998 Part 7 (r 14): 1 July 1998 Remainder: 15 Dec 1997 | r 10 |
| 1997 No. 416 | 24 Dec 1997 | 1 Jan 1998 | — |
| 1998 No. 14 | 18 Feb 1998 | 1 July 1998 | — |
| 1998 No. 92 | 21 May 1998 | 21 May 1998 | — |
| 1998 No. 129 | 9 June 1998 | 1 July 1998 | — |
| 1998 No. 163 | 25 June 1998 | 1 July 1998 | — |
| 1998 No. 313 | 19 Nov 1998 | 19 Nov 1998 | r 4 |
| 1998 No. 348 | 22 Dec 1998 | 22 Dec 1998 | — |
| 1999 No. 79 | 19 May 1999 | 19 May 1999 | — |
| 1999 No. 80 | 19 May 1999 | 19 May 1999 | — |
| 1999 No. 114 | 17 June 1999 | 1 July 1999 | r 4 |
| 2000 No. 39 | 29 Mar 2000 | 29 Mar 2000 | — |
| 2000 No. 72 | 12 May 2000 | 1 July 2000 | r 4 |
| 2000 No. 90 | 1 June 2000 | 1 June 2000 | r 4 |
| 2000 No. 117 | 15 June 2000 | 15 June 2000 | — |
| 2000 No. 229 | 17 Aug 2000 | 17 Aug 2000 | — |
| 2000 No. 262 | 15 Sept 2000 | 15 Sept 2000 | — |
| 2001 No. 81 | 11 May 2001 | 11 May 2001 | — |
| 2001 No. 100 | 23 May 2001 | 8 Sept 2000 | — |
| 2001 No. 104 | 31 May 2001 | 23 Feb 2000 | — |
| 2001 No. 107 | 31 May 2001 | 31 May 2001 | — |
| 2001 No. 163 | 29 June 2001 | 30 June 2001 (r 2) | — |
| 2001 No. 289 | 5 Oct 2001 | 5 Oct 2001 | — |
| 2002 No. 44 | 7 Mar 2002 | 7 Mar 2002 | — |
| 2002 No. 45 | 7 Mar 2002 | 7 Mar 2002 | — |
| 2002 No. 101 | 23 May 2002 | 1 July 2002 | — |
| 2002 No. 111 | 5 June 2002 | r 1–3 and Sch 1: 1 July 2000 Remainder: 5 June 2002 | — |
| 2002 No. 169 | 3 July 2002 | 3 July 2002 | — |
| 2002 No. 215 | 12 Sept 2002 | 28 Dec 2002 (r 2) | — |
| 2002 No. 302 | 4 Dec 2002 | 4 Dec 2002 | — |
| 2003 No. 204 | 6 Aug 2003 | 6 Aug 2003 | — |
| 2003 No. 215 | 21 Aug 2003 | 1 July 2002 | — |
| 2003 No. 262 | 16 Oct 2003 | 1 July 2003 | r 4 |
| 2003 No. 372 | 23 Dec 2003 | 1 Jan 2004 | — |
| 2004 No. 37 | 18 Mar 2004 | 18 Mar 2004 | — |
| 2004 No. 80 | 30 Apr 2004 | 30 Apr 2004 | — |
| 2004 No. 115 | 18 June 2004 | 1 July 2004 | r 4 |
| 2004 No. 146 | 25 June 2004 | 20 Sept 2004 | — |
| 2004 No. 248 | 12 Aug 2004 | 12 Aug 2004 | — |
| 2005 No. 32 | 11 Mar 2005 (F2005L00426) | 12 Mar 2005 | — |
| 2005 No. 33 | 14 Mar 2005 (F2005L00597) | r 1–3 and Sch 1: 1 July 2004 Remainder: 20 Sept 2004 | — |
| 2005 No. 117 | 8 June 2005 (F2005L01316) | 9 June 2005 | — |
| 2005 No. 161 | 8 July 2005 (F2005L02002) | 12 Aug 2005 (r 2) | r 4 |
| 2005 No. 181 | 9 Aug 2005 (F2005L02045) | 1 Sept 2005 | — |
| 2005 No. 195 | 22 Aug 2005 (F2005L02271) | 12 Aug 2005 (r 2) | r 4 |
| 2005 No. 262 | 14 Nov 2005 (F2005L03450) | 15 Nov 2005 | — |
| 2005 No. 326 | 20 Dec 2005 (F2005L03989) | 21 Dec 2005 | — |
| 2005 No. 327 | 20 Dec 2005 (F2005L04027) | 1 Jan 2006 | — |
| 2006 No. 59 | 22 Mar 2006 (F2006L00797) | 23 Mar 2006 | — |
| 2006 No. 166 | 26 June 2006 (F2006L01834) | 27 June 2006 | — |
| 2006 No. 167 | 26 June 2006 (F2006L01864) | 1 July 2006 | — |
| 2006 No. 187 | 17 July 2006 (F2006L02313) | 18 July 2006 | — |
| 2006 No. 216 | 14 Aug 2006 (F2006L02613) | r 1–10 and Sch 1–7: 14 Sept 2006 (r 2 (a)) r 11–13 and Sch 8: 1 Jan 2007 (r 2(b)) | — |
| 2006 No. 366 | 14 Dec 2006 (F2006L04025) | 15 Dec 2006 | — |
| 2007 No. 89 | 13 Apr 2007 (F2007L00955) | 1 July 2007 | r 3 |
| 2007 No. 176 | 26 June 2007 (F2007L01736) | 27 June 2007 | r 4 |
| 2007 No. 327 | 28 Sept 2007 (F2007L03799) | 29 Sept 2007 | — |
| 2008 No. 141 | 25 June 2008 (F2008L02289) | 23 June 2008 (r 2) | r 4 |
| 2009 No. 30 | 27 Feb 2009 (F2009L00616) | 1 Oct 2010 | — |
| 2009 No. 156 | 25 June 2009 (F2009L02405) | r 1–3 and Sch 1: 26 June 2009 r 4 and Sch 2: 1 July 2009 | — |
| 2009 No. 334 | 27 Nov 2009 (F2009L04313) | 1 Mar 2010 (r 2 and F2009L04314) | — |
| 2010 No. 7 | 11 Feb 2010 (F2010L00323) | 1 July 2009 | — |
| 2010 No. 136 | 18 June 2010 (F2010L01575) | r 1–3 and Sch 1: 31 July 2009 r 4 and Sch 2: 19 June 2010 r 5 and Sch 3: 1 July 2010 | — |
| 2011 No. 3 | 14 Feb 2011 (F2011L00244) | 15 Feb 2011 | — |
| 2011 No. 4 | 14 Feb 2011 (F2011L00247) | 15 Feb 2011 | — |
| 2011 No. 36 | 15 Mar 2011 (F2011L00422) | 17 Dec 2010 | — |
| 2011 No. 110 | 20 June 2011 (F2011L01082) | 21 June 2011 | — |
| 2012 No. 91 | 28 May 2012 (F2012L01090) | 1 July 2012 (s 2) | — |
| 2012 No. 115 | 18 June 2012 (F2012L01236) | 19 June 2012 | — |
| 2012 No. 174 | 13 July 2012 (F2012L01557) | 1 July 2012 | — |
| 2012 No. 222 | 14 Sept 2012 (F2012L01871) | 15 Sept 2012 | — |
| 128, 2013 | 14 June 2013 (F2013L01001) | 15 June 2013 | — |
| 129, 2013 | 14 June 2013 (F2013L00992) | 15 June 2013 | — |
| 201, 2013 | 6 Aug 2013 (F2013L01515) | 7 Aug 2013 | — |
| 279, 2013 | 16 Dec 2013 (F2013L02123) | Sch 1 (items 1–6): 17 Dec 2013 | — |
| 90, 2014 | 13 June 2014 (F2014L00712) | Sch 1: 14 June 2014 (s 2) | — |
| 176, 2014 | 17 Nov 2014 (F2014L01519) | Sch 2: 18 Nov 2014 (s 2) | — |
| 211, 2014 | 16 Dec 2014 (F2014L01718) | Sch 2: 17 Dec 2014 (s 2) | — |
| 39, 2015 | 30 Mar 2015 (F2015L00367) | Sch 1 (items 12–35): 1 July 2015 (s 2 item 2) |  |
| as amended by |  |  |  |
| 78, 2015 | 1 June 2015 (F2015L00771) | Sch 1 (item 2): 2 June 2015 (s 2(1) item 1) | — |
| 78, 2015 | 1 June 2015 (F2015L00771) | Sch 1 (item 1): 2 June 2015 (s 2(1) item 1) | — |
| 79, 2015 | 1 June 2015 (F2015L00773) | Sch 1 (items 1, 2): 2 June 2015 (s 2 item 2) | — |

| Act | Number and year | Assent | Commencement | Application, saving and transitional provisions |
| --- | --- | --- | --- | --- |
| Veterans’ Entitlements (Transitional Provisions and Consequential Amendments) Act 1986 | 28, 1986 | 19 May 1986 | s 60: 22 May 1986 (*Gazette* 1986, No. S225) | — |
| Taxation Laws Amendment Act (No. 2) 1986 | 49, 1986 | 24 June 1986 | s 40–42: 24 June 1986 | s 42 |
| Taxation Laws Amendment Act (No. 3) 1986 | 112, 1986 | 4 Nov 1986 | s 40, 41: 4 Nov 1986 | — |
| Taxation Laws Amendment (Tax File Numbers) Act 1988 | 97, 1988 | 25 Nov 1988 | s 30 and Sch 2 (except amdt to r. 54ZED): 1 Jan 1989 (s 2(1) and *Gazette* 1988, No. S399) Schedule 2 (amdt to r 54ZED): 1 July 1989 (*Gazette* 1989, No. S159) | — |
| Taxation Laws Amendment Act (No. 3) 1994 | 138, 1994 | 28 Nov 1994 | s 166, 167: 28 Nov 1994 | s 167 |
| Tax Law Improvement (Substantiation) Act 1995 | 30, 1995 | 7 Apr 1995 | s 4 and Sch 3: 7 Apr 1995 | s 4(2) |
| A New Tax System (Income Tax Laws Amendment) Act 1999 | 60, 1999 | 8 July 1999 | s 3(2) and Sch 3: 9 July 1999 (s 2) | Sch. 3 (item 8) |

Endnote 4—Amendment history

| Provision affected | | How affected | |
| --- | --- | --- | --- |
| **Part 1** | |  | |
| r. 1 | | am. 1950 No. 101; 1965 No. 187 | |
|  | | rs. 1998 No. 348 | |
| r. 2 | | am. 1988 No. 384; Act No. 97, 1988; 1989 No. 123; 1990 No. 192; 1997 No. 141; 2000 No. 72; 2001 No. 289; 2005 No. 327; 2010 No. 7; 2011 Nos. 4 and 36 | |
|  | | rs No 39, 2015 | |
| Part 2 | | rep. 2011 No. 36 | |
| r. 3 | | am. 1988 No. 384 | |
|  | | rep. 2011 No. 36 | |
| **Part 3** | |  | |
| r. 4 | | ad. 1947 No. 77 | |
|  | | am. 1947 No. 173; 1952 No. 102 | |
|  | | rs. 1955 No. 23 | |
|  | | am. 1988 No. 384 | |
|  | | rep. 2006 No. 216 | |
| Note to r. 4 | | ad. 1997 No. 176 | |
|  | | rep. 2006 No. 216 | |
| r. 5 | | ad. 1975 No. 88 | |
|  | | rs. 1985 No. 148 | |
|  | | am. 1991 No. 300; 1995 No. 107; 1997 No. 197 | |
|  | | rep. 2006 No. 216 | |
| Note to r. 5 | | ad. 1997 No. 197 | |
|  | | rep. 2006 No. 216 | |
| r. 6 | | ad. 1950 No. 101 | |
|  | | rs. 1952 No. 90 | |
|  | | rep. 1957 No. 39 | |
|  | | ad. 1964 No. 134 | |
|  | | am. 1989 No. 123 | |
|  | | rs. 1995 No. 356 | |
|  | | am. 1996 No. 274; 2001 No. 104 | |
|  | | rs. 2009 No. 156; No 39, 2015 | |
| r. 7 | | ad. 1990 No. 19 | |
|  | | rep. 1990 No. 390 | |
|  | | ad. 1995 No. 356 | |
|  | | am. 1997 No. 270 | |
|  | | rep No 39, 2015 | |
| r. 7A | | ad. 2000 No. 39 | |
|  | | am. 2000 Nos. 117 and 262; 2002 No. 44; 2003 No. 204; 2004 No. 80; 2006 No. 59; 2010 No. 136 | |
|  | | rs. 2009 No. 156 | |
|  | | am No 110, 2011; No 115, 2012; No 222, 2012; No 129, 2013; No 201, 2013; No 90, 2014; No 176, 2014; No 211, 2014 | |
|  | | rs No 78, 2015 | |
| r. 7B | | ad. 2002 No. 169 | |
|  | | rep. 2007 No. 89 | |
| Heading to r. 8 | | am. 1997 No. 148 | |
|  | | rep. 2007 No. 89 | |
| r. 8 | | ad. 1985 No. 21 | |
|  | | rep. 2007 No. 89 | |
| r. 8A | | ad. 2005 No. 262 | |
|  | | rep. 2007 No. 89 | |
| r. 9 | | ad. 1984 No. 172 | |
|  | | rs. 1988 No. 208 | |
|  | | am. 1993 No. 46 | |
|  | | rs. 1993 No. 202 | |
| r. 10 | | am. 1941 No. 327; 1951 No. 157; 1967 No. 126; 1984 No. 286; Act No. 112, 1986; 1988 No. 384; 1992 No. 313; 1995 No. 153; 1996 No. 114; 1997 No. 197 | |
|  | | rep. 2006 No. 216 | |
| Note to r. 10(3) | | ad. 1997 No. 197 | |
|  | | rep. 2006 No. 216 | |
| r. 11 | | am. 1988 No. 384 | |
|  | | rep. 2006 No. 216 | |
| Note to r. 11 | | ad. 1997 No. 197 | |
|  | | rep. 2006 No. 216 | |
| r. 12 | | rep. 1958 No. 27 | |
|  | | ad. 1966 No. 156 | |
|  | | rs. 1975 No. 89 | |
|  | | rep. 1990 No. 390 | |
|  | | ad. 1993 No. 159 | |
|  | | am. 1994 No. 95; No 39, 2015 | |
| r. 12A | | ad. 1991 No. 156 | |
|  | | rep. 2007 No. 89 | |
| r. 13 | | ad. 1942 No. 553 | |
|  | | rep. 1956 No. 96 | |
|  | | ad. 1970 No. 213 | |
|  | | am. 1988 No. 384 | |
|  | | rep No 39, 2015 | |
| r. 14 | | am. 1967 No. 126; 1988 No. 384; 1990 No. 192 | |
|  | | rep. 2006 No. 216 | |
| r. 14AA | | ad. 1997 No. 196 | |
|  | | rep No 39, 2015 | |
| Part 3A | | ad. 1990 No. 347 | |
|  | | rep. 2007 No. 89 | |
| r. 14A | | ad. 1990 No. 347 | |
|  | | rs. 1995 No. 152 | |
|  | | rep. 2007 No. 89 | |
| r. 14B | | ad. 1990 No. 347 | |
|  | | rep. 2007 No. 89 | |
| r. 14C | | ad. 1990 No. 347 | |
|  | | rep. 2007 No. 89 | |
| r. 14D | | ad. 1990 No. 347 | |
|  | | am. 1995 No. 152 | |
|  | | rep. 2007 No. 89 | |
| Part 3B | | ad. 1995 No. 381 | |
|  | | rep. 2006 No. 216 | |
| r. 14E | | ad. 1995 No. 381 | |
|  | | rs. 1996 No. 185; 1998 No. 92 | |
|  | | rep. 2006 No. 216 | |
| r. 15 | | am. 1944 No. 90; 1960 No. 44; 1968 No. 1 | |
|  | | rep. 2001 No. 289 | |
| r. 16 | | am. 1940 No. 289; 1941 No. 327; 1942 No. 339; 1943 No. 127; 1968 No. 1; 1972 No. 48; 1990 No. 152 | |
|  | | rep. 2001 No. 289 | |
| r. 17 | | am. 1940 No. 289; 1942 No. 339; 1943 No. 127; 1944 No. 124; 1964 No. 74; 1967 No. 126; 1968 No. 1; Act No. 97, 1988; 1989 No. 123; 1990 Nos. 151, 152 and 390; 1994 No. 462 | |
|  | | rep. 2001 No. 289 | |
| r. 18 | | ad. 1944 No. 90 | |
|  | | am. 1990 No. 152 | |
|  | | rep. 2001 No. 289 | |
| **Part 4** | |  | |
| r. 19 | | am. Act No. 97, 1988; 1994 No. 462; 2000 No. 72; 2002 No. 302 | |
|  | | rep No 39, 2015 | |
| r. 20 | | am. 1984 No. 416 | |
|  | | rep. 2001 No. 289 | |
|  | | ad. 2006 No. 166 | |
|  | | am. 2007 No. 176; 2010 No. 7; No 79, 2015 | |
| r. 21 | | am. 1960 No. 44; 1968 No. 1 | |
|  | | rep. 2001 No. 289 | |
| rr. 22–27 | | rep. 2001 No. 289 | |
| r. 28 | | am. 1940 No. 138; 1960 No. 44 | |
|  | | rs. 1970 No. 43 | |
|  | | am. 1983 No. 79; 1988 No. 384 | |
|  | | rs. 1994 No. 462; 1997 No. 169 | |
|  | | rep. 2001 No. 289 | |
| r. 29 | | ad. 1942 No. 553 | |
|  | | am. 1960 No. 44 | |
|  | | rs. 1970 No. 43 | |
|  | | am. 1988 No. 384 | |
|  | | rep. 1994 No. 462 | |
| r. 30 | | ad. 1960 No. 44 | |
|  | | rs. 1968 No. 1 | |
|  | | am. 1970 No. 43; 1988 No. 384 | |
|  | | rep. 1994 No. 462 | |
| r. 31 | | ad. 1970 No. 43 | |
|  | | rep. 1994 No. 462 | |
| r. 32 | | rep. 2001 No. 289 | |
| r. 33 | | rs. 1970 No. 43 | |
|  | | am. 1988 No. 384 | |
|  | | rep. 2001 No. 289 | |
| r. 34 | | rs. 1994 No. 462 | |
|  | | am. 1997 No. 176 | |
|  | | rep. 2001 No. 289 | |
| **Part 4A** | |  | |
| Part 4A | | ad. 2001 No. 289 | |
|  | | rep No 39, 2015 | |
| r. 35 | | rs. 1994 No. 462; 2001 No. 289 | |
|  | | rep No 39, 2015 | |
| r. 36 | | rs. 2001 No. 289 | |
|  | | rep No 39, 2015 | |
| r. 37 | | rs. 2001 No. 289 | |
|  | | rep No 39, 2015 | |
| r. 37A | | ad. 2001 No. 289 | |
|  | | rep No 39, 2015 | |
| r. 38 | | am. 1997 No. 176 | |
|  | | rs. 2001 No. 289 | |
|  | | rep No 39, 2015 | |
| r. 39 | | am. 1988 No. 384; 1997 No. 176 | |
|  | | rs. 2001 No. 289 | |
|  | | rep No 39, 2015 | |
| r. 40 | | am. 1997 No. 176 | |
|  | | rs. 2001 No. 289 | |
|  | | rep No 39, 2015 | |
| r. 41 | | rep. 2001 No. 289 | |
| r. 42 | | ad. 1984 No. 172 | |
|  | | am. 1988 No. 208; 1990 No. 126; 1991 No. 390; 1993 No. 202; 1995 No. 139 | |
|  | | rep. 1998 No. 14 | |
| r. 43 | | ad. 1972 No. 48 | |
|  | | rep. 1990 No. 390 | |
| **Part 5** | |  | |
| Part 5 | | rep. 2006 No. 216 | |
| r. 44 | | am. 1990 No. 390 | |
|  | | rep. 2006 No. 216 | |
| r. 45 | | am. 1990 No. 192 | |
|  | | rep. 1990 No. 390 | |
| r. 45 (formerly r. 53) Renumbered | | 1990 No. 390 | |
|  | | am. 1990 No. 390 | |
|  | | rep. 2006 No. 216 | |
| Part 5A | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 46 | | am. 1990 No. 192 | |
|  | | rep. 1990 No. 390 | |
|  | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 47 | | am. 1975 No. 99; 1990 No. 192 | |
|  | | rep. 1990 No. 390 | |
|  | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 48 | | rep. 1990 No. 390 | |
|  | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 49 | | am. 1940 No. 138; 1942 No. 553; 1943 No. 127; 1944 No. 90; 1972 No. 48; 1984 No. 416; 1990 No. 192 | |
|  | | rep. 1990 No. 390 | |
|  | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 50 | | am. 1990 No. 192 | |
|  | | rep. 1990 No. 390 | |
|  | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 51 | | am. 1990 No. 192 | |
|  | | rep. 1990 No. 390 | |
|  | | ad. 1994 No. 461 | |
|  | | rs. 1999 No. 80 | |
|  | | rep. 2007 No. 89 | |
| r. 52 | | am. 1972 No. 48 | |
|  | | rep. 1990 No. 390 | |
|  | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 53 | | am. 1972 No. 48; 1988 No. 384 | |
| Renumbered r. 45 | | 1990 No. 390 | |
| R 53 | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 53A | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 53B | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 53C | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 53D | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| Heading to Div. 3  of Part 5A | | rs. 1999 No. 80 rep. 2007 No. 89 | |
| r. 53E | | ad. 1994 No. 461 | |
|  | | am. 1999 No. 80 | |
|  | | rep. 2007 No. 89 | |
| r. 53F | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 53FA | | ad. 1999 No. 80 | |
|  | | rep. 2007 No. 89 | |
| r. 53G | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 53H | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 53J | | ad. 1994 No. 461 | |
|  | | am. 1998 No. 313 | |
|  | | rs. 2002 No. 215 | |
|  | | am. 2004 No. 146 | |
|  | | rep. 2007 No. 89 | |
| r. 53K | | ad. 1994 No. 461 | |
|  | | rs. 2002 No. 215 | |
|  | | rep. 2007 No. 89 | |
| r. 53L | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| r. 53M | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| **Part 6** | |  | |
| Part 6 | | ad. Act No. 97, 1988 | |
|  | | rep No 39, 2015 | |
| r. 54 | | ad. Act No. 97, 1988 | |
|  | | rep No 39, 2015 | |
| r. 55 | | ad. Act No. 97, 1988 | |
|  | | am. 1990 No. 151; 1991 No. 240; 2000 No. 72 | |
|  | | rep No 39, 2015 | |
| r. 56 | | ad. Act No. 97, 1988 | |
|  | | am. 1990 No. 151; 1991 No. 240; 1992 No. 449; 2000 No. 72; 2001 No. 289; 2006 No. 216; 2008 No. 141; 2009 No. 30 | |
|  | | rep No 39, 2015 | |
| r. 56A | | ad. 1991 No. 240 | |
|  | | rep No 39, 2015 | |
| r. 57 | | ad. Act No. 97, 1988 | |
|  | | rep No 39, 2015 | |
| Part 6A | | ad. 1991 No. 240 | |
|  | | rep. 2004 No. 37 | |
| r. 57A | | ad. 1991 No. 240 | |
|  | | rep. 2004 No. 37 | |
| r. 57B | | ad. 1991 No. 240 | |
|  | | rep. 2004 No. 37 | |
| r. 57C | | ad. 1991 No. 240 | |
|  | | rep. 2004 No. 37 | |
| r. 57D | | ad. 1991 No. 240 | |
|  | | rep. 2004 No. 37 | |
| Part 7 | | rep. 2011 No. 3 | |
| Heading to Div. 1 of Part 7 | | ad. 1944 No. 90 | |
|  | | rep. 2006 No. 216 | |
| Div. 1 of Part 7 | | rep. 2006 No. 216 | |
| r. 58 | | am. 1940 Nos. 138 and 289; 1947 No. 173; 1960 No. 44; 1966 No. 156; 1968 No. 1 | |
|  | | rep. 1994 No. 195 | |
| rr. 59–62 | | am. 1944 No. 90 | |
|  | | rep. 1994 No. 195 | |
| r. 63 | | am. 1972 No. 48 | |
|  | | rep. 1994 No. 195 | |
| r. 64 | | rep. 1994 No. 195 | |
| r. 65 | | am. 1988 No. 384 | |
|  | | rep. 2000 No. 229 | |
| r. 66 | | am. 1988 No. 384 | |
|  | | rep. 2006 No. 216 | |
| Note to r. 66 | | ad. 2000 No. 229 | |
|  | | rep. 2006 No. 216 | |
| r. 67 | | am. 1972 No. 48; 1988 No. 384; 1989 No. 123 | |
|  | | rs. 1994 No. 195 | |
|  | | rep. 2000 No. 229 | |
| r. 68 | | am. 1944 No. 90 | |
|  | | rs. 1994 No. 195 | |
|  | | rep. 2000 No. 229 | |
| Heading to Div. 2 of Part 7 | | ad. 1944 No. 90 | |
|  | | rs. 1945 No. 169 | |
|  | | am. 1947 No. 173; 1965 No. 187 | |
|  | | rs. 1975 No. 88; 2006 No. 216 | |
|  | | rep. 2007 No. 89 | |
| Div. 2 of Part 7 | | rep. 2007 No. 89 | |
| Subdiv. 1 of Div. 2  of Part 7 | | ad. 1990 No. 126  rep. 2000 No. 72 | |
| r. 69 | | ad. 1990 No. 126 | |
|  | | rep. 2000 No. 72 | |
| Heading to Subdiv. 2  of Div. 2 of Part 7 (formerly Subdiv. A of Div. 2 of Part 7) | | ad. 1945 No. 169  rep. 2000 No. 72 | |
| Subdiv. 2 of Div. 2 of  Part 7 | | ad. 1975 No. 213 rep. 2000 No. 72 | |
| r. 70 | | ad. 1940 No. 289 | |
|  | | rs. 1941 Nos. 120 and 327; 1942 No. 339; 1943 No. 80 | |
|  | | am. 1945 Nos. 85 and 192; 1946 No. 135; 1947 No. 77; 1948 No. 115; 1949 No. 25 | |
|  | | rs. 1951 No. 136; 1952 No. 89 | |
|  | | am. 1953 No. 88; 1954 No. 99; 1959 No. 81; 1960 No. 74; 1962 Nos. 15 and 44; 1964 No. 121 | |
|  | | rs. 1965 No. 133; 1967 No. 126; 1970 No. 126 | |
|  | | am. 1971 No. 120; 1972 Nos. 50 and 137; 1974 Nos. 193 and 226; 1975 No. 101 | |
|  | | rs. 1975 No. 213 | |
|  | | am. 1976 Nos. 115 and 188; 1977 Nos. 77 and 248; 1978 Nos. 85 and 193; 1979 No. 239; 1980 No. 137; 1981 Nos. 116 and 360; 1982 Nos. 115 and 267; 1983 No. 319; 1984 Nos. 172 and 286; 1986 No. 325; 1988 Nos. 382 and 384; 1989 No. 67; 1990 Nos. 126 and 398; 1991 Nos. 301 and 390; 1992 No. 216; 1993 Nos. 91 and 288; 1994 No. 219; 1995 No. 194; 1996 Nos. 133 and 320; 1997 No. 141; 1998 Nos. 14 and 163 | |
|  | | rep. 2000 No. 72 | |
| r. 71 | | ad. 1986 No. 325 | |
|  | | am. Act No. 97, 1988; 1989 No. 115; 1990 No. 192; 1994 No. 219; 1996 No. 133; 1997 No. 141 | |
|  | | rep. 2000 No. 72 | |
| r. 72 | | ad. 1940 No. 289 | |
|  | | am. 1941 No. 120 | |
|  | | rs. 1941 No. 327 | |
|  | | am. 1942 No. 339; 1943 No. 80; 1944 Nos. 90 and 124; 1945 Nos. 85 and 192; 1946 No. 135; 1947 No. 77; 1948 No. 115; 1949 No. 25 | |
|  | | rs. 1950 No. 101; 1951 No. 136; 1952 No. 89 | |
|  | | am. 1958 No. 27; 1965 No. 133; 1967 No. 126; 1974 Nos. 193 and 226; 1975 No. 101 | |
|  | | rs. 1975 No. 213 | |
|  | | am. 1976 No. 188 | |
|  | | rs. 1978 No. 193 | |
|  | | am. 1979 No. 239; 1980 No. 137; 1981 Nos. 116 and 360; 1982 No. 267; 1983 No. 319; 1984 No. 286; 1985 No. 274; 1986 No. 325; 1988 No. 383; Act No. 97, 1988; 1989 Nos. 67 and 358; 1990 No. 398; 1993 Nos. 91 and 288; 1994 No. 219; 1995 No. 194; 1996 No. 133; 1997 No. 141; 1998 No. 129 | |
|  | | rep. 2000 No. 72 | |
| r. 72A | | ad. 1996 No. 133 | |
|  | | rep. 1997 No. 141 | |
| r. 73 | | ad. 1951 No. 136 | |
|  | | rep. 1952 No. 89 | |
|  | | ad. 1983 No. 319 | |
|  | | am. 1984 No. 286; 1985 No. 274 | |
|  | | rs. 1986 No. 325 | |
|  | | am. 1988 No. 383; Act No. 97, 1988; 1989 Nos. 67 and 358; 1990 No. 398; 1993 Nos. 91 and 288; 1994 No. 219; 1995 No. 194; 1996 No. 133; 1997 No. 141; 1998 No. 129 | |
|  | | rep. 2000 No. 72 | |
| r. 74 | | ad. 1940 No. 289 | |
|  | | am. 1941 No. 120 | |
|  | | rs. 1944 No. 90 | |
|  | | am. 1945 No. 85; 1947 Nos. 77 and 173; 1950 No. 101; 1951 No. 136; 1953 No. 88; 1958 No. 27; 1964 No. 74; 1967 No. 126; 1971 No. 120; 1972 No. 137 | |
|  | | rs. 1975 No. 213 | |
|  | | am. 1976 No. 115 | |
|  | | rs. 1976 No. 188 | |
|  | | am. 1977 Nos. 77 and 248; 1978 No. 85 | |
|  | | rs. 1978 No. 193 | |
|  | | am. 1979 No. 239; 1980 No. 137; 1981 Nos. 116 and 360; 1982 No. 267; 1983 No. 319; 1984 No. 286; 1985 No. 274; 1986 No. 325; 1988 No. 382; Act No. 97, 1988; 1989 No. 67; 1994 No. 219; 1997 No. 141 | |
|  | | rep. 2000 No. 72 | |
| r. 74A | | ad. 1996 No. 133 | |
|  | | rep. 1997 No. 141 | |
| r. 75 | | ad. 1983 No. 319 | |
|  | | am. 1984 No. 286; 1985 No. 274; 1986 No. 325; 1988 No. 382; Act No. 97, 1988; 1989 No. 67; 1994 No. 219; 1997 No. 141 | |
|  | | rep. 2000 No. 72 | |
| r. 76 | | ad. 1984 No. 286 | |
|  | | am. Act No. 138, 1994 | |
|  | | rep. 2000 No. 72 | |
| r. 77 | | ad. 1940 No. 289 | |
|  | | rs. 1944 No. 90 | |
|  | | am. 1947 No. 173 | |
|  | | rs. 1975 No. 213 | |
|  | | am. 1976 No. 115 | |
|  | | rs. 1976 No. 188 | |
|  | | am. 1977 Nos. 77 and 248; 1978 No. 85 | |
|  | | rs. 1978 No. 193 | |
|  | | am. 1979 No. 239; 1980 No. 137; 1981 Nos. 116 and 360; 1982 No. 267; 1983 No. 319; 1984 No. 286; 1985 No. 274; 1986 No. 325; Act No. 97, 1988; 1989 No. 67; 1994 No. 219; 1996 No. 133; 1997 No. 141 | |
|  | | rep. 2000 No. 72 | |
| r. 78 | | ad. 1945 No. 85 | |
|  | | am. 1947 No. 77; 1956 No. 96 | |
|  | | rs. 1958 No. 70 | |
|  | | am. 1965 No. 133; 1967 No. 126 | |
|  | | rs. 1975 No. 213 | |
|  | | am. 1976 Nos. 115 and 188; 1977 Nos. 77 and 248; 1978 No. 85 | |
|  | | rep. 1978 No. 193 | |
|  | | ad. 1982 No. 267 | |
|  | | am. 1983 No. 319; 1984 No. 286; 1986 No. 325; Act No. 97, 1988; 1989 No. 67; 1994 No. 219 | |
|  | | rep. 2000 No. 72 | |
| r. 79 | | ad. 1975 No. 213 | |
|  | | am. 1976 No. 115; 1978 No. 193; 1981 No. 360; 1982 No. 115; 1983 No. 319; 1984 No. 286; Act No. 97, 1988 | |
|  | | rs. 1988 No. 382 | |
|  | | am. 1989 No. 67; 1994 No. 219; 1996 No. 133; 1997 No. 141 | |
|  | | rep. 2000 No. 72 | |
| r. 80 | | ad. 1978 No. 193 | |
|  | | am. 1979 No. 239; 1981 No. 360; 1982 No. 267; 1983 No. 319; 1986 No. 325; Act No. 97, 1988; 1989 No. 115; 1993 No. 288; 1995 No. 194; 1996 No. 133; 1997 Nos. 141 and 197 | |
|  | | rep. 2000 No. 72 | |
| r. 80A | | ad. 1993 No. 288 | |
|  | | am. 1997 No. 141 | |
|  | | rep. 2000 No. 72 | |
| r. 81 | | ad. Act No. 97, 1988 | |
|  | | am. 1994 No. 219 | |
|  | | rep. 2000 No. 72 | |
| r. 82 | | ad. 1989 No. 67 | |
|  | | am. 1989 No. 115; 1993 No. 288; 1995 No. 194; 1996 No. 133; 1997 No. 141 | |
|  | | rep. 2000 No. 72 | |
| r. 82A | | ad. 1991 No. 301 | |
|  | | rep. 2000 No. 72 | |
| r. 82B | | ad. 1994 No. 219 | |
|  | | am. 1996 No. 124; 1997 No. 141 | |
|  | | rep. 2000 No. 72 | |
| r. 83 | | ad. 1990 No. 126 | |
|  | | am. 1991 No. 301; 1995 No. 383 | |
|  | | rep. 2000 No. 72 | |
| r. 83A | | ad. 1996 No. 320 | |
|  | | am. 1997 No. 141 | |
|  | | rep. 2000 No. 72 | |
| r. 83B | | ad. 1998 No. 163 | |
|  | | rep. 2000 No. 72 | |
| r. 84 | | ad. 1975 No. 213 | |
|  | | am. 1982 No. 267; 1984 No. 286; Act No. 97, 1988 | |
|  | | rep. 2000 No. 72 | |
| r. 85 | | ad. 1975 No. 213 | |
|  | | am. 1976 Nos. 115 and 188; 1977 No. 248; 1978 No. 193; 1981 No. 360; 1982 No. 267; 1986 No. 325; 1988 No. 382; Act No. 97, 1988; 1989 No. 67; 1994 No. 219; 1996 No. 320; 1998 No. 163 | |
|  | | rep. 2000 No. 72 | |
| r. 86 | | ad. 1976 No. 188 | |
|  | | rep. 1978 No. 193 | |
|  | | ad. 1983 No. 319 | |
|  | | am. 1986 No. 325; Act No. 97, 1988; 1996 No. 133; 1997 No. 141 | |
|  | | rep. 2000 No. 72 | |
| r. 86A | | ad. 1997 No. 141 | |
|  | | rep. 2000 No. 72 | |
| r. 87 | | ad. 1983 No. 319 | |
|  | | rs. 1996 No. 133; 1997 No. 141 | |
|  | | rep. 2000 No. 72 | |
| r. 88 | | ad. 1990 No. 126 | |
|  | | rep. 2000 No. 72 | |
| r. 88A | | ad. 1991 No. 301 | |
|  | | rep. 2000 No. 72 | |
| r. 89 | | ad. 1975 No. 213 | |
|  | | am. 1976 Nos. 115 and 188; 1977 Nos. 77 and 107; 1978 Nos. 85 and 193; 1980 No. 137; 1981 Nos. 116 and 360; 1982 No. 267; 1983 No. 319; Act No. 97, 1988; 1996 No. 320 | |
|  | | rs. 1988 No. 382 | |
|  | | am. 1998 No. 163 | |
|  | | rep. 2000 No. 72 | |
| r. 90 | | ad. 1975 No. 213 | |
|  | | am. 1976 Nos. 115 and 188; 1977 No. 77; 1978 No. 193; 1979 No. 239; 1983 No. 319; 1988 No. 382; Act No. 97, 1988; 1990 No. 126; 1991 No. 301; 1997 No. 141 | |
|  | | rep. 2000 No. 72 | |
| r. 91 | | ad. 1975 No. 213 | |
|  | | am. 1976 No. 188; 1978 No. 193 | |
|  | | rep. 2000 No. 72 | |
| r. 92 | | ad. 1975 No. 213 | |
|  | | am. 1976 Nos. 115 and 188; 1977 No. 248 | |
|  | | rs. 1978 No. 193 | |
|  | | am. 1981 No. 360; 1982 No. 267; 1983 No. 319; 1986 No. 325; 1988 No. 382; 1990 No. 126; 1991 No. 301; 1994 No. 219; 1996 No. 320; 1998 No. 163 | |
|  | | rep. 2000 No. 72 | |
| r. 93 | | ad. 1975 No. 213 | |
|  | | am. 1976 Nos. 115 and 188; 1978 No. 193; 1981 No. 360; 1982 No. 267; 1983 No. 319; 1988 No. 382; Act No. 97, 1988; 1989 No. 67; 1990 No.126; 1991 No. 301; 1994 No. 219; 1996 Nos. 133 and 320; 1997 No. 141; 1998 No. 163 | |
|  | | rep. 2000 No. 72 | |
| r. 94 | | ad. 1975 No. 213 | |
|  | | am. 1976 No. 188; 1978 No. 193; 1983 No. 319; 1990 No. 126; 1991 No. 301 | |
|  | | rep. 2000 No. 72 | |
| r. 95 | | ad. 1975 No. 213 | |
|  | | am. 1976 Nos. 115 and 188 | |
|  | | rs. 1978 No. 193 | |
|  | | am. 1982 No. 267; 1983 No. 319; 1984 No. 286; 1988 No. 382; 1990 No. 126; 1996 No. 320; 1998 No. 163 | |
|  | | rep. 2000 No. 72 | |
| r. 96 | | ad. 1975 No. 213 | |
|  | | am. 1976 No. 188 | |
|  | | rs. 1978 No. 193; Act No. 97, 1988 | |
|  | | am. 1989 No. 141 | |
|  | | rep. 2000 No. 72 | |
| Heading to Subdiv. 3  of Div. 2 of Part 7 | | rs. 1998 No. 14 rep. 2007 No. 89 | |
| Subdiv. 3 of Div. 2 of  Part 7 | | ad. 1984 No. 172 rep. 2007 No. 89 | |
| Heading to r. 97 | | rs. 2000 No. 72 | |
|  | | rep. 2007 No. 89 | |
| r. 97 | | ad. 1984 No. 172 | |
|  | | am. 1988 No. 208; Act No. 97, 1988; 1990 No. 126; 1991 No. 390; 1993 No. 202; 1996 No. 56; 1998 No. 14; 2000 No. 72; 2006 No. 187 | |
|  | | rep. 2007 No. 89 | |
| r. 98 | | ad. 1984 No. 172 | |
|  | | am. 1985 No. 278; 1986 No. 325; Act No. 97, 1988; 1989 Nos. 115 and 141; 1990 Nos. 126 and 192; 1991 No. 390; 1993 No. 202; 1996 Nos. 56 and 133; 1997 No. 141; 1998 No. 14 | |
|  | | rep. 2000 No. 72 | |
|  | | ad. 2002 No. 215 | |
|  | | rs. 2005 No. 326 | |
|  | | rep. 2007 No. 89 | |
| r. 98B | | ad. 2005 No. 327 | |
|  | | am. 2006 No. 187 | |
|  | | rep. 2007 No. 89 | |
| r. 98C | | ad. 2005 No. 327 | |
|  | | am. 2006 No. 187 | |
|  | | rep. 2007 No. 89 | |
| r. 98D | | ad. 2005 No. 327 | |
|  | | am. 2006 No. 187 | |
|  | | rep. 2007 No. 89 | |
| r. 98A | | ad. 2005 No. 326 | |
|  | | rep. 2007 No. 89 | |
| Subdiv. 3A of Div. 2 of  Part 7 | | ad. 1998 No. 14 rep. 2007 No. 89 | |
| r. 99 | | ad. 1984 No. 172 | |
|  | | am. 1984 No. 286; 1988 No. 208; Act No. 97, 1988; 1989 No. 141; 1990 No. 126; 1991 No. 390; 1993 No. 202; 1995 No. 139 | |
|  | | rs. 1998 No. 14 | |
|  | | am. 2002 No. 302 | |
|  | | rep. 2007 No. 89 | |
| r. 99A | | ad. 1995 No. 139 | |
|  | | rs. 1998 No. 14 | |
|  | | am. 2002 No. 302 | |
|  | | rep. 2007 No. 89 | |
| r. 99B | | ad. 1998 No. 14 | |
|  | | am. 2002 No. 302 | |
|  | | rep. 2007 No. 89 | |
| r. 99C | | ad. 1998 No. 14 | |
|  | | am. 2002 No. 302 | |
|  | | rep. 2007 No. 89 | |
| r. 99D | | ad. 1998 No. 14 | |
|  | | am. 2002 No. 302; 2006 No. 187 | |
|  | | rep. 2007 No. 89 | |
| r. 99E | | ad. 1998 No. 14 | |
|  | | rep. 2007 No. 89 | |
| r. 99F | | ad. 1998 No. 14 | |
|  | | rs. 2000 No. 72 | |
|  | | rep. 2007 No. 89 | |
| r. 99G | | ad. 1998 No. 14 | |
|  | | rep. 2007 No. 89 | |
| r. 99H | | ad. 1998 No. 14 | |
|  | | rs. 2002 No. 302 | |
|  | | rep. 2007 No. 89 | |
| r. 99I | | ad. 1998 No. 14 | |
|  | | am. 2000 No. 72; 2002 No. 302 | |
|  | | rep. 2007 No. 89 | |
| rr. 99J, 99K | | ad. 1998 No. 14 | |
|  | | rep. 2000 No. 72 | |
| r. 99L | | ad. 1998 No. 14 | |
|  | | rs. 2002 No. 302 | |
|  | | rep. 2007 No. 89 | |
| r. 99M | | ad. 1998 No. 14 | |
|  | | rep. 2007 No. 89 | |
| r. 100 | | ad. 1989 No. 141 | |
|  | | am. 1990 No. 151; 1991 No. 390 | |
|  | | rs. 1998 No. 14 | |
|  | | rep. 2000 No. 72 | |
| Subdiv. 3B of Div. 2  of Part 7 | | ad. 1998 No. 14 rep. 2007 No. 89 | |
| r. 100A | | ad. 1998 No. 14 | |
|  | | rep. 2007 No. 89 | |
| r. 100B | | ad. 1998 No. 14 | |
|  | | am. 2002 No. 302 | |
|  | | rep. 2007 No. 89 | |
| r. 100C | | ad. 1998 No. 14 | |
|  | | am. 2002 No. 302 | |
|  | | rep. 2007 No. 89 | |
| r. 100D | | ad. 1998 No. 14 | |
|  | | rep. 2007 No. 89 | |
| r. 100E | | ad. 1998 No. 14 | |
|  | | rep. 2007 No. 89 | |
| r. 100F | | ad. 1998 No. 14 | |
|  | | rep. 2002 No. 302 | |
| r. 100G | | ad. 1998 No. 14 | |
|  | | rep. 2007 No. 89 | |
| r. 100H | | ad. 1998 No. 14 | |
|  | | rep. 2007 No. 89 | |
| r. 100I | | ad. 1998 No. 14 | |
|  | | rep. 2007 No. 89 | |
| r. 100J | | ad. 1998 No. 14 | |
|  | | rep. 2007 No. 89 | |
| Heading to Subdiv. 4  of Div. 2 of Part 7 | | rs. 1982 No. 280 rep. 2000 No. 72 | |
| Subdiv. 4 of Div. 2  of Part 7 | | ad. 1982 No. 128 rep. 2000 No. 72 | |
| r. 101 | | ad. 1982 No. 128 | |
|  | | am. 1982 No. 280; 1983 Nos. 87 and 213 | |
|  | | rep. 2000 No. 72 | |
| r. 102 | | ad. 1982 No. 280 | |
|  | | rep. 2000 No. 72 | |
| rr. 103, 104 | | ad. 1982 No. 128 | |
|  | | am. 1982 No. 280 | |
|  | | rep. 2000 No. 72 | |
| r. 105 | | ad. 1982 No. 128 | |
|  | | am. 1982 No. 280; 1983 No. 213 | |
|  | | rep. 2000 No. 72 | |
| r. 106 | | ad. 1982 No. 128 | |
|  | | rep. 2000 No. 72 | |
| r. 107 | | ad. 1982 No. 128 | |
|  | | am. 1982 No. 280 | |
|  | | rep. 2000 No. 72 | |
| r. 108 | | ad. 1982 No. 128 | |
|  | | rep. 2000 No. 72 | |
| r. 109 | | ad. 1982 No. 128 | |
|  | | am. 1982 No. 280 | |
|  | | rep. 2000 No. 72 | |
| r. 110 | | ad. 1982 No. 128 | |
|  | | am. 1982 No. 280; 1983 No. 213 | |
|  | | rep. 2000 No. 72 | |
| rr. 111, 112 | | ad. 1982 No. 280 | |
|  | | rep. 2000 No. 72 | |
| r. 113 | | ad. 1982 No. 128 | |
|  | | rep. 2000 No. 72 | |
| Heading to Subdiv. 5  of Div. 2 of Part 7 | | ad. 1945 No. 169  rep. 2000 No. 72 | |
| Subdiv. 5 of Div. 2  of Part 7 | | rep. 2000 No. 72 | |
| r. 114 | | ad. 1944 No. 90 | |
|  | | am. 1970 No. 43; 1988 No. 384 | |
|  | | rs. 1994 No. 462 | |
|  | | rep. 2000 No. 72 | |
| r. 115 | | ad. 1944 No. 90 | |
|  | | am. 1970 No. 43; 1994 No. 462 | |
|  | | rep. 2000 No. 72 | |
| r. 116 | | ad. 1944 No. 90 | |
|  | | am. 1960 No. 44; 1966 No. 156 | |
|  | | rep. 1994 No. 195 | |
| r. 117 | | ad. 1944 No. 90 | |
|  | | am. 1970 No. 43 | |
|  | | rep. 1994 No. 195 | |
| r. 118 | | ad. 1944 No. 90 | |
|  | | am. 1947 No. 173; 1970 No. 43; 1988 No. 384; 1994 No. 462; 1997 No. 141 | |
|  | | rep. 2000 No. 72 | |
| r. 119 | | ad. 1944 No. 90 | |
|  | | am. 1947 No. 173; 1970 No. 43; 1988 No. 384; 1990 No. 192; 1994 Nos. 219 and 462; 1999 Nos. 79 and 114 | |
|  | | rep. 2000 No. 72 | |
| r. 120 | | ad. 1944 No. 90 | |
|  | | am. 1970 No. 43; 1988 No. 384; 1993 No. 370; 1994 No. 462 | |
|  | | rep. 2000 No. 72 | |
| r. 120A | | ad. 1990 No. 390 | |
|  | | rep. 2000 No. 72 | |
| Heading to Subdiv. 6  of Div. 2 of Part 7 | | ad. 1945 No. 169 am. 1947 No. 173 | |
|  | | rep. 2000 No. 72 | |
| Subdiv. 6 of Div. 2  of Part 7 | | rep. 2000 No. 72 | |
| r. 121 | | ad. 1944 No. 90 | |
|  | | am. 1947 No. 173; 1988 No. 384; 1994 No. 462 | |
|  | | rep. 2000 No. 72 | |
| r. 122 | | ad. 1944 No. 90 | |
|  | | rs. 1947 No. 173 | |
|  | | am. 1994 No. 462 | |
|  | | rep. 2000 No. 72 | |
| r. 123 | | ad. 1944 No. 90 | |
|  | | rep. 2000 No. 72 | |
| Heading to Div. 3  of Part 7 | | rs. 1987 No. 120 rep. 2000 No. 72 | |
| Div. 3 of Part 7 | | ad. 1950 No. 101  rep. 2000 No. 72 | |
| r. 124 | | ad. 1950 No. 101 | |
|  | | rep. 1956 No. 96 | |
|  | | ad. 1987 No. 120 | |
|  | | rs. 1988 No. 381 | |
|  | | am. 1993 Nos. 91 and 370; 1994 No. 174 | |
|  | | rep. 2000 No. 72 | |
| r. 124A | | ad. 1994 No. 174 | |
|  | | rep. 2000 No. 72 | |
| Div. 4 of Part 7 | | ad. 1983 No. 111 rep. 2000 No. 72 | |
| r. 125 | | ad.1983 No. 111 | |
|  | | rep. 2000 No. 72 | |
| r. 125A | | ad. 1998 No. 348 | |
|  | | rep. 2000 No. 72 | |
| Heading to r. 126 | | rs. 1998 No. 348 | |
|  | | rep. 2000 No. 72 | |
| r. 126 | | ad. 1983 No. 111 | |
|  | | rep. 2000 No. 72 | |
| r. 126A | | ad. 1998 No. 348 | |
|  | | rep. 2000 No. 72 | |
| r. 127 | | ad. 1983 No. 111 | |
|  | | rep. 2000 No. 72 | |
| r. 128 | | ad. 1983 No. 111 | |
|  | | am. 1985 No. 274; 1988 No. 384; Act No. 97, 1988; 1989 No. 115; 1990 No. 192 | |
|  | | rep. 1993 No. 15 | |
|  | | ad. 1993 No. 91 | |
|  | | rep. 2000 No. 72 | |
| r. 129 | | ad. 1983 No. 111 | |
|  | | rs. 1993 No. 15 | |
|  | | rep. 2000 No. 72 | |
| r. 130 | | ad. 1983 No. 111 | |
|  | | am. 1993 No. 15 | |
|  | | rep. 1994 No. 195 | |
| r. 131 | | ad. 1983 No. 111 | |
|  | | rs. 1993 No. 15 | |
|  | | rep. 2000 No. 72 | |
| r. 132 | | ad. 1983 No. 111 | |
|  | | am. 1993 No. 15; 1994 No. 462 | |
|  | | rep. 2000 No. 72 | |
| Div. 5 of Part 7 | | ad. Act No. 97, 1988  rep. 2000 No. 72 | |
| r. 133 | | ad. Act No. 97, 1988 | |
|  | | rep. 2000 No. 72 | |
| r. 134 | | ad. Act No. 97, 1988 | |
|  | | am. 1989 No. 115; 1990 No. 192 | |
|  | | rep. 2000 No. 72 | |
| Heading to Div. 6 of Part 7 | | rs. 1968 No. 1 | |
|  | | rep. 2000 No. 72 | |
| Div. 6 of Part 7 | | ad. 1960 No. 44  rep. 2000 No. 72 | |
| r. 135 | | ad. 1960 No. 44 | |
|  | | am. 1968 No. 1; 1969 No. 68; 1973 No. 266; 1976 No. 212; Act No. 49, 1986; 1991 No. 391 | |
|  | | rep. 2000 No. 72 | |
| r. 136 | | ad. 1960 No. 44 | |
|  | | am. 1968 No. 1; 1972 No. 48; 1980 No. 149; 1988 No. 384; 1991 No. 391 | |
|  | | rep. 2000 No. 72 | |
| r. 137 | | ad. 1968 No. 1 | |
|  | | am. 1988 No. 384; 1989 No. 123 | |
|  | | rep. 2000 No. 72 | |
| r. 137A | | ad. 1993 No. 47 | |
|  | | am. 1997 No. 338 | |
|  | | rep. 2000 No. 72 | |
| r. 138 | | ad. 1960 No. 44 | |
|  | | rs. 1968 No. 1 | |
|  | | am. 1988 No. 384 | |
|  | | rep. 2000 No. 72 | |
| r. 139 | | ad. 1960 No. 44 | |
|  | | rs. 1968 No. 1 | |
|  | | rep. 2000 No. 72 | |
| r. 140 | | ad. 1960 No. 44 | |
|  | | am. 1966 No. 156; 1988 No. 384 | |
|  | | rep. 1994 No. 195 | |
| r. 141 | | ad. 1960 No. 44 | |
|  | | rs. 1968 No. 1 | |
|  | | am. 1970 No. 43; 1988 No. 384 | |
|  | | rs. 1994 No. 462 | |
|  | | rep. 2000 No. 72 | |
| Div. 7 of Part 7 | | ad. 1980 No. 86  rep. 2000 No. 72 | |
| rr. 142, 143 | | ad. 1980 No. 86 | |
|  | | rep. 2000 No. 72 | |
| r. 144 | | ad. 1980 No. 86 | |
|  | | rep. 1994 No. 195 | |
| r. 145 | | ad. 1980 No. 86 | |
|  | | rs. 1994 No. 462 | |
|  | | rep. 2000 No. 72 | |
| Div. 8 of Part 7 | | ad. 1989 No. 80 | |
|  | | rep. 2006 No. 216 | |
| r. 146 | | ad. 1989 No. 80 | |
|  | | am. Act No. 30, 1995 | |
|  | | rep. 2006 No. 216 | |
| Heading to r. 147 | | am. 1998 No. 129 | |
|  | | rep. 2006 No. 216 | |
| r. 147 | | ad. 1989 No. 80 | |
|  | | am. Act No. 30, 1995 | |
|  | | rep. 2006 No. 216 | |
| Note to r. 147 | | ad. 1998 No. 129 | |
|  | | rep. 2006 No. 216 | |
| Div. 9 of Part 7 | | ad. 1993 No. 370 rep. 1994 No. 460 | |
| r. 147A | | ad. 1993 No. 370 | |
|  | | rep. 1994 No. 460 | |
| Div. 9 of Part 7 | | ad. 1994 No. 399  rep. 2000 No. 72 | |
| rr. 147A–147C | | ad. 1994 No. 399 | |
|  | | rep. 2000 No. 72 | |
| Div. 10 of Part 7 | | ad. 1994 No. 399  rep. 2000 No. 72 | |
| rr. 147D, 147E | | ad. 1994 No. 399 | |
|  | | rep. 2000 No. 72 | |
| Div. 11 of Part 7 | | ad. 1994 No. 399  rep. 2000 No. 72 | |
| r. 147F | | ad. 1994 No. 399 | |
|  | | rep. 2000 No. 72 | |
| Div. 11A of Part 7 | | ad. 1995 No. 316  rep. 2000 No. 72 | |
| rr. 147FA, 147FB | | ad. 1995 No. 316 | |
|  | | rep. 2000 No. 72 | |
| Div. 11B of Part 7 | | ad. 1996 No. 346 rep. 2000 No. 72 | |
| rr. 147FC–147FE | | ad. 1996 No. 346 | |
|  | | rep. 2000 No. 72 | |
| Heading to Div. 12 of Part 7 | | rs. 2006 No. 216 | |
|  | | rep. 2011 No. 3 | |
| Div. 12 of Part 7 | | ad. 1994 No. 460 | |
|  | | rep. 2011 No. 3 | |
| r. 147G | | ad. 1994 No. 460 | |
|  | | rep. 2011 No. 3 | |
| **Part 8** | |  | |
| Heading to Part 8 | | rs. 1997 No. 148; 2012 No. 91 | |
| Part 8 | | ad. 1990 No. 192 | |
| **Division 1** | |  | |
| Heading to Div. 1 of Part 8 | | ad. 1996 No. 150 | |
| r. 148 | | ad. 1990 No. 192 | |
|  | | am. 1990 No. 468; 1991 No. 158 | |
|  | | rs. 1992 No. 216 | |
|  | | am. 1993 No. 91; 1994 No. 127; 1995 Nos. 382 and 447; 1996 No. 150; 1997 No. 148; 2010 No. 136; 2012 No. 91 | |
| r. 149 | | ad. 1990 No. 192 | |
|  | | rs. 1997 No. 148 | |
|  | | am. 2012 No. 91 | |
| r. 150 | | ad. 1990 No. 192 | |
|  | | rep. 1997 No. 148 | |
| **Division 1A** | |  | |
| Div. 1A of Part 8 | | ad. 1997 No. 148 | |
| r. 150AA | | ad. 1997 No. 148 | |
|  | | am. Act No. 60, 1999; 2002 No. 45; 2006 No. 167; 2012 No. 91 | |
| Heading to r. 150AB | | rs. 2009 No. 156 | |
| r. 150AB | | ad. 1997 No. 148 | |
|  | | am. Act No. 60, 1999; 2001 Nos. 81 and 107; 2002 No. 45; 2005 Nos. 161 and 195; 2006 No. 167; 2010 No. 136: 2012 Nos. 91 and 174 | |
| r. 150AC | | ad. 1997 No. 148 | |
|  | | rep. 2002 No. 45 | |
| Heading to r. 150AD | | rs. 2012 No. 91 | |
| r. 150AD | | ad. 1997 No. 148 | |
|  | | am. 2009 No. 156; 2012 No. 91; No 39, 2015 | |
| r. 150AE | | ad. 1997 No. 148 | |
|  | | am. 2001 No. 107; 2002 No. 45; 2012 Nos. 91, 174 and 222; No 128 and 279, 2013 | |
| Note to r 150AE(13) | | rep No 279, 2013 | |
| r. 150AF | | ad. 1997 No. 148 | |
|  | | am. 2002 No. 45; 2012 Nos. 91, 174 and 222; No 128 and 279, 2013 | |
| Heading to Div. 2 of Part 8 | | ad. 1996 No. 150 | |
|  | | rep. 2012 No. 91 | |
| Div. 2 of Part 8 | | rep. 2012 No. 91 | |
| r. 150A | | ad. 1996 No. 150 | |
|  | | am. 1997 No. 148; 2010 No. 136 | |
|  | | rep. 2012 No. 91 | |
| Heading to r. 151 | | rs. 2001 No. 107 | |
|  | | rep. 2012 No. 91 | |
| r. 151 | | ad. 1990 No. 192 | |
|  | | am. 1992 No. 216; 1993 No. 91; 1994 No. 127; 1997 No. 197; Act No. 60, 1999; 2001 Nos. 81 and 107; 2009 No. 156; 2010 No. 136 | |
|  | | rep. 2012 No. 91 | |
| **Division 3** | |  | |
| Heading to Div. 3 of Part 8 | | ad. 1996 No. 150 | |
|  | | rs. 2012 No. 91 | |
| r. 152 | | ad. 1990 No. 192 | |
|  | | am. 1991 No. 158; 1992 No. 216; 1993 No. 91; 1995 Nos. 382 and 447; 1996 No. 150 | |
|  | | rs. 1996 No. 345 | |
|  | | am. 1997 No. 148; 2000 No. 90; 2003 No. 262; 2005 No. 161 | |
|  | | rs. 2006 No. 167 | |
|  | | am. 2012 No. 91; No 39, 2015 | |
| **Part 8A** | |  | |
| Part 8A | | ad. 1991 No. 20 | |
| **Division 1** | |  | |
| Heading to Div. 1 of  Part 8A | | ad. 2004 No. 115 | |
| r. 152A | | ad. 1991 No. 20 | |
|  | | am. 1997 No. 368; 2004 Nos. 115 and 248 | |
| **Division 2** | |  | |
| Heading to Div. 2 of  Part 8A | | ad. 2004 No. 115 | |
| r. 152B | | ad. 1991 No. 20 | |
|  | | am. 1997 No. 368 | |
|  | | rs. 2004 No. 115 | |
| r. 152C | | ad. 1991 No. 20 | |
|  | | am. 1992 No. 38; 1994 No. 412; 1997 No. 368 | |
|  | | rs. 2004 Nos. 115 and 248 | |
|  | | am No 39, 2015 | |
| r. 152D | | ad. 1991 No. 20 | |
|  | | am. 1997 No. 368 | |
|  | | rs. 2004 No. 115 | |
| r. 152E | | ad. 1991 No. 20 | |
|  | | am. 1997 No. 368 | |
|  | | rs. 2004 No. 115 | |
| r. 152F | | ad. 1991 No. 20 | |
|  | | am. 1997 No. 368 | |
|  | | rep. 2004 No. 115 | |
| r. 152G | | ad. 1991 No. 20 | |
|  | | rep. 2004 No. 115 | |
| r. 152H | | ad. 1991 No. 20 | |
|  | | am. 1997 No. 368 | |
|  | | rep. 2004 No. 115 | |
| r. 152HA | | ad. 1992 No. 38 | |
|  | | am. 1997 No. 368 | |
| Renumbered r. 152F | | 2004 No. 115 | |
| r 152F | | am No 39, 2015 | |
| Heading to r. 152I | | am. 1997 No. 368 | |
| r. 152I | | ad. 1991 No. 20 | |
|  | | am. 1997 No. 368 | |
|  | | rep. 2004 No. 115 | |
| r. 152J | | ad. 1991 No. 20 | |
|  | | rs. 1997 No. 368 | |
|  | | rep. 2004 No. 115 | |
| r. 152K | | ad. 1991 No. 20 | |
| Renumbered r. 152G | | 2004 No. 115 | |
| r 152G | | am No 39, 2015 | |
| **Division 3** | |  | |
| Heading to Div. 3 of  Part 8A | | ad. 2004 No. 115 rep. 2011 No. 4 | |
| r. 152L | | ad. 1993 No. 216 | |
|  | | am. 1997 Nos. 176 and 197; 2001 No. 163 | |
| Renumbered r. 152H | | 2004 No. 115 | |
|  | | rep. 2011 No. 4 | |
| r. 152M | | ad. 1993 No. 216 | |
|  | | rep. 1997 No. 368 | |
| r. 152N | | ad. 1993 No. 275 | |
| Renumbered r. 152I | | 2004 No. 115 | |
|  | | rep. 2011 No. 2 | |
| r. 152P | | ad. 1993 No. 275 | |
| Renumbered r. 152J | | 2004 No. 115 | |
|  | | rep. 2011 No. 2 | |
| Part 9 | | ad. 1943 No. 127 | |
|  | | rep. 2009 No. 334 | |
| r. 153 | | ad. 1941 No. 327 | |
|  | | rep. 1942 No. 339 | |
|  | | ad. 1943 No. 127 | |
|  | | am. 1956 No. 96; 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| r. 154 | | ad. 1941 No. 327 | |
|  | | rep. 1942 No. 339 | |
|  | | ad. 1943 No. 127 | |
|  | | am. 1972 No. 48; 1988 No. 384; 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| r. 155 | | ad. 1943 No. 127 | |
|  | | am. 1972 No. 48; 1988 No. 384 | |
|  | | rs. 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| r. 156 | | ad. 1988 No. 262 | |
|  | | am. 1989 No. 250 | |
|  | | rs. 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| r. 157 | | ad. 1943 No. 127 | |
|  | | am. 1988 No. 262 | |
|  | | rep. 2005 No. 117 | |
| r. 158 | | ad. 1943 No. 127 | |
|  | | rs. 1988 No. 262; 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| r. 158A | | ad. 1997 No. 416 | |
|  | | rep. 2009 No. 334 | |
| r. 159 | | ad. 1943 No. 127 | |
|  | | am. 1988 No. 262; 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| r. 160 | | ad. 1943 No. 127 | |
|  | | am. 1988 No. 262; 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| r. 161 | | ad. 1943 No. 127 | |
|  | | am. 1947 No. 77 | |
|  | | rs. 1988 No. 262 | |
|  | | am. 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| r. 162 | | ad. 1943 No. 127 | |
|  | | rep. 2005 No. 117 | |
| r. 163 | | ad. 1947 No. 77 | |
|  | | am. 1967 No. 126; 1984 No. 408; 1989 No. 123; 2002 No. 302; 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| r. 164 | | ad. 1943 No. 127 | |
|  | | am. 1988 No. 262; 2002 No. 302; 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| r. 165 | | ad. 1943 No. 127 | |
|  | | am. 1944 No. 90; 1990 No. 192; 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| r. 166 | | ad. 1943 No. 127 | |
|  | | am. 1947 No. 77 | |
|  | | rs. 1988 No. 262 | |
|  | | am. 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| r. 167 | | ad. 1943 No. 127 | |
|  | | rs. 1988 No. 262 | |
|  | | am. 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| r. 168 | | ad. 1943 No. 127 | |
|  | | am. 1945 No. 85; 1972 No. 48; 1984 No. 416; 1988 No. 262; 1989 No. 123; 1990 No. 192; 2002 No. 302; 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| r. 169 | | ad. 1947 No. 77 | |
|  | | am. 1989 No. 123; 2005 No. 117 | |
|  | | rep. 2009 No. 334 | |
| Heading to Part 9A | | ad. 2005 No. 33 | |
|  | | rep. 2007 No. 89 | |
| r. 170 | | am. 1988 No. 384; 1991 No. 20; 1997 No. 176 | |
|  | | rep. 2001 No. 289 | |
|  | | ad. 2005 No. 33 | |
|  | | rs. 2005 No. 33 | |
|  | | rep. 2007 No. 89 | |
| r. 170A | | ad. 2006 No. 366 | |
|  | | rep. 2007 No. 89 | |
| **Part 10** | |  | |
| r. 171 | | am. 1997 No. 176 | |
|  | | rep No 39, 2015 | |
| r. 172 | | am. 1972 No. 48 | |
|  | | rs. 1984 No. 416 | |
|  | | am. 1989 No. 123; 1997 No. 176 | |
|  | | rep No 39, 2015 | |
| r 173 | | am No 39, 2015 | |
| r. 174 | | am. 1967 No. 126 | |
|  | | rs. 1972 No. 48; 1984 No. 416 | |
|  | | am. 1988 No. 384; 1990 No. 192 | |
|  | | rep No 39, 2015 | |
| r. 175 | | ad. 1979 No. 126 | |
|  | | rep No 39, 2015 | |
| r. 176 | | am. 1967 No. 126 | |
|  | | rs. 1984 No. 408 | |
|  | | am. Act No. 97, 1988 | |
|  | | rep. 2002 No. 302 | |
| r. 177 | | ad. 1997 No. 191 | |
|  | | rs. 2002 No. 111 | |
|  | | rep. 2007 No. 89 | |
| r. 178 | | ad. 2002 No. 101 | |
|  | | rep. 2007 No. 89 | |
| **Part 15** | |  | |
| Part 15 | | ad. No. 128, 2013 | |
| r. 200 | | ad. No. 128, 2013 | |
|  | | rs No 279, 2013 | |
| r 201 | | ad No 279, 2013 | |
| r 202 | | ad No 79, 2015 | |
| r 202 (2nd occurring) | | ad No 39, 2015 | |
| Heading to Schedule | | ad. 1990 No. 192 | |
|  | | rep. 2006 No. 216 | |
| Schedule 1 | | am. 1943 No. 127; 1944 No. 124; 1951 No. 157; 1958 No. 27; 1965 No. 187; 1967 No. 126; 1984 Nos. 286, 408 and 416; 1990 No. 152 | |
|  | | rep. 2011 No. 36 | |
| Form 1 | | 1936 No. 94 | |
|  | | am. 1984 No. 416 | |
|  | | rep. 2011 No. 36 | |
| Form 2 | | 1936 No. 94 | |
|  | | am. 1984 No. 416 | |
|  | | rep. 2011 No. 36 | |
| Form 3 | | 1936 No. 94 | |
|  | | rep. 2006 No. 216 | |
| Form 4 | | 1936 No. 94 | |
|  | | rs. 1984 No. 408 | |
|  | | rep. 2006 No. 216 | |
| Heading to Schedule 2 | | ad. 1990 No. 192 | |
|  | | rep. 2006 No. 216 | |
| Schedule 2 | | am. 1967 No. 126 | |
|  | | rep. 2006 No. 216 | |
| Schedule 2A | | ad. 1994 No. 461 | |
|  | | rep. 2007 No. 89 | |
| Schedule 2B | | ad. 1994 No. 461 | |
|  | | am. 2002 No. 215 | |
|  | | rep. 2007 No. 89 | |
| Heading to Schedule 3 | | ad. 1990 No. 192 | |
|  | | rep. 2006 No. 216 | |
| Schedule 3 | | ad. 1941 No. 327 | |
|  | | rs. 1942 No. 339; 1943 No. 80; 1945 Nos. 85 and 192; 1946 No. 135; 1947 Nos. 77 and 173; 1948 No. 115; 1949 No. 25; 1950 No. 101; 1951 No. 136; 1952 No. 89; 1953 No. 88; 1954 No. 99 | |
|  | | am. 1958 No. 27 | |
|  | | rs. 1959 No. 81; 1960 No. 74; 1962 Nos. 15 and 44 | |
|  | | am. 1963 No. 92 | |
|  | | rs. 1964 No. 121; 1965 No. 133; 1967 No. 126; 1970 No. 126; 1971 No. 120; 1972 Nos. 50 and 137; 1974 Nos. 193 and 226; 1975 Nos. 101 and 213; 1976 No. 115 | |
|  | | am. 1976 No. 188 | |
|  | | rs. 1977 Nos. 77 and 248; 1978 Nos. 85 and 193; 1979 No. 239; 1980 No. 137; 1981 No. 116; 1982 No. 267; 1983 No. 319; 1984 No. 286; 1985 No. 274; 1986 No. 325; 1987 No. 92 | |
|  | | am. 1988 No. 383 | |
|  | | rs. 1989 No. 115 | |
|  | | am. 1989 No. 115 (as am. by 1989 No. 358) | |
|  | | rs. 1989 No. 358; 1990 No. 398 | |
|  | | am. 1993 No. 91 | |
|  | | rs. 1993 No. 288 | |
|  | | am. 1995 No. 194 | |
|  | | rs. 1996 No. 133 | |
|  | | am. 1997 No. 141; 1998 No. 129 | |
|  | | rep. 2006 No. 216 | |
| Schedule 4 | | ad. 1982 No. 128 | |
|  | | rep. 2006 No. 216 | |
| **Schedule 5** | |  | |
| Schedule 5 heading | | ad. 1990 No. 192 | |
|  | | rep No 39, 2015 | |
| Schedule 5 | | ad. 1984 No. 416 | |
|  | | rep No 39, 2015 | |
| Schedule 6 | | ad. 1989 No. 80 | |
|  | | am. 1989 No. 124; 1990 No. 192; 1991 No. 121; 1992 No. 129; 1993 No. 65; 1994 No. 96; 1995 No. 58; 1996 No. 38; 1997 No. 68 | |
|  | | rep. 2006 No. 216 | |
| **Schedule 9** | |  | |
| Schedule 9 | | ad. 1991 No. 20 | |
|  | | am. 1997 No. 368 | |
|  | | rs. 1997 No. 368; 2004 No. 115 | |
| **Schedule 10** | |  | |
| Schedule 10 heading | | rs. 2004 Nos. 115 and 248; No 39, 2015 | |
| Schedule 10 | | ad. 1991 No. 20 | |
|  | | rs. 1997 No. 368 | |
|  | | am. 2001 No. 100; 2003 No. 372; 2004 No. 248 | |
|  | | rs No 39, 2015 | |
| Schedule 11 | | ad. 1993 No. 216 | |
|  | | rep. 1997 No. 368 | |
| Heading to Schedule 12 | | rs. 2004 No. 115 | |
|  | | rep. 2011 No. 4 | |
| Schedule 12 | | ad. 1993 No. 275 | |
|  | | am. 1997 No. 368; 2003 No. 215; 2005 Nos. 32 and 181; 2007 No. 327 | |
|  | | rep. 2011 No. 4 | |
| Heading to Schedule 13 | | rs. 2004 No. 115 | |
|  | | rep. 2011 No. 4 | |
| Schedule 13 | | ad. 1993 No. 275 | |
|  | | rep. 2011 No. 4 | |
| Schedule 14 | | ad. 1997 No. 191 | |
|  | | am. 2002 No. 111 | |
|  | | rep. 2007 No. 89 | |

Endnote 5—Repeal table

The amendment history of the repealed provisions of the *Income Tax Regulations 1936* up to and including the Income Tax Regulations (Amendment) appears in the table below.

| Provision affected | | How affected | |
| --- | --- | --- | --- |
| r. 2 | | am. 1940 No. 289; 1941 No. 327; 1942 No. 339; 1943 No. 127; 1944 No. 90; 1945 No. 169; 1949 No. 25; 1950 Nos. 63 and 101 |
|  | | rs. 1956 No. 96 |
|  | | am. 1960 No. 44; 1965 No. 187; 1966 No. 156; 1968 No. 1; 1970 No. 168; 1972 No. 48 |
|  | | rep. 1974 No. 267 |
| r. 4AD | | ad. 1952 No. 90 |
|  | | am. 1956 No. 34 |
|  | | rep. 1956 No. 96 |
| r. 4AB | | ad. 1947 No. 77 |
|  | | rs. 1949 No. 25 |
|  | | am. 1950 Nos. 63 and 101 |
|  | | rs. 1957 No. 39 |
|  | | am. 1957 No. 74; 1960 No. 44; 1962 No. 112; 1963 No. 53; 1966 No. 156; 1972 No. 48 |
|  | | rep. 1988 No. 196 |
| r. 4AD | | ad. 1965 No. 187 |
|  | | am. 1967 Nos. 112 and 126 |
|  | | rep. 1989 No. 123 |
| r. 4A | | ad. 1942 No. 553 |
|  | | am. 1945 No. 12 |
|  | | rs. 1954 No. 11; 1955 No. 23; 1959 No. 25; 1972 No. 48; 1975 No. 89 |
|  | | rep. 1984 No. 172 |
| r. 4B | | ad. 1953 No. 55 |
|  | | am. 1967 No. 126 |
|  | | rep. 1988 No. 384 |
| r. 6A | | ad. 1939 No. 6 |
|  | | rep. 1939 No. 42 |
| r. 7B | | ad. 1943 No. 80 |
|  | | am. 1943 No. 151 |
|  | | rep. 1956 No. 96 |
| r. 8A | | ad. 1960 No. 44 |
|  | | rep. 1968 No. 1 |
|  | | ad. 1977 No. 107 |
|  | | am. 1978 No. 85 |
|  | | rep. 1983 No. 319 |
| r. 11B | | ad. 1960 No. 44 |
|  | | rep. 1968 No. 1 |
| r. 22 | | am. 1960 No. 44 |
|  | | rs. 1970 No. 43 |
|  | | rep. 1983 No. 79 |
| r. 26A | | ad. 1963 No. 53 |
|  | | rep. 1988 No. 384 |
| r. 33 | | am. 1943 No. 127; 1945 No. 169; 1988 No. 384 |
|  | | rep. 1990 No. 152 |
| Heading to Part VIA | | rep. 1944 No. 90 |
| Subdiv. A of Div. 2 of  Part VI (rr. 54AA, 54AB, 54A–54D, 54DA) | | rep. 1975 No. 213 |
| r. 54AA | | ad. 1950 No. 101 |
|  | | am. 1958 No. 27; 1964 No. 74; 1974 No. 193 |
|  | | rep. 1975 No. 213 |
| r. 54AB | | ad. 1974 No. 267 |
|  | | rep. 1975 No. 213 |
| r. 54DAE | | ad. 1975 No. 213 |
|  | | am. 1976 No. 115; 1977 No. 77; 1978 Nos. 85 and 193; 1980 No. 137; 1981 No. 116; 1982 No. 267 |
|  | | rep. 1988 No. 382 |
| r. 54DAEA | | ad. 1976 No. 115 |
|  | | am. 1977 No. 77; 1978 Nos. 85 and 193; 1980 No. 137; 1981 Nos. 116 and 360 |
|  | | rep. 1988 No. 382 |
| r. 54DAF | | ad. 1975 No. 213 |
|  | | rep. 1988 No. 382 |
| Subdiv. AA of Div. 2 of  Part VI (rr. 54DB–54DJ) | | ad. 1974 No. 267 rep. 1978 No. 193 |
| r. 54DI | | ad. 1974 No. 267 |
|  | | rep. 1978 No. 193 |
| r. 54E | | ad. 1941 No. 120 |
|  | | am. 1942 No. 339 |
|  | | rep. 1944 No. 90 |
| Heading to Div. 3 of Part VI | | rep. 1945 No. 169 |
| r. 54L | | ad. 1944 No. 90 |
|  | | rep. 1947 No. 173 |
| r. 54M | | ad. 1944 No. 90 |
|  | | am. 1945 No. 85 |
|  | | rep. 1947 No. 173 |
| Heading to Div. 4 of Part VI | | rep. 1945 No. 169 |
| rr. 54P, 54Q | | ad. 1944 No. 90 |
|  | | am. 1945 No. 169 |
|  | | rep. 1947 No. 173 |
| r. 54R | | ad. 1944 No. 90 |
|  | | rep. 1947 No. 173 |
| r. 54S | | ad. 1944 No. 90 |
|  | | am. 1945 No. 169 |
|  | | rep. 1947 No. 173 |
| rr. 54T–54V | | ad. 1944 No. 90 |
|  | | rep. 1947 No. 173 |
| r. 54W | | ad. 1944 No. 90 |
|  | | am. 1945 No. 85 |
|  | | rep. 1947 No. 173 |
| rr. 54AA–54AF | | ad. 1944 No. 90 |
|  | | rep. 1947 No. 173 |
| Div. 3 of Part VI  (rr. 54AG–54AL) | | rep. 1950 No. 101 |
| r. 54AG | | ad. 1945 No. 169 |
|  | | rep. 1950 No. 101 |
| r. 54AH | | ad. 1946 No. 135 |
|  | | rep. 1950 No. 101 |
| r. 54AJ | | ad. 1947 No. 77 |
|  | | rep. 1950 No. 101 |
| r. 54AK | | ad. 1948 No. 162 |
|  | | rep. 1950 No. 101 |
| r. 54AL | | ad. 1949 No. 50 |
|  | | rep. 1950 No. 101 |
| r. 54ZB | | ad. 1951 No. 157 |
|  | | rep. 1956 No. 96 |
| r. 54ZC | | ad. 1952 No. 102 |
|  | | rep. 1956 No. 96 |
| r. 54ZD | | ad. 1953 No. 88 |
|  | | rep. 1956 No. 96 |
| r. 54ZE | | ad. 1954 No. 112 |
|  | | rs. 1965 No. 187; 1970 No. 168; 1971 No. 148 |
|  | | am. 1972 No. 50 |
|  | | rep. 1988 No. 384 |
| r. 54ZEA | | ad. 1966 No. 156 |
|  | | rep. 1970 No. 168 |
| Part VII  (rr. 55–58) | | rep. 1984 No. 408 |
| r. 55 | | am. 1972 No. 48 |
|  | | rep. 1984 No. 408 |
| rr. 56–58 | | rep. 1984 No. 408 |
| Part VIIA  (rr. 58A, 58B) | | ad. 1941 No. 327 rep. 1942 No. 339 |
| rr. 58A, 58B | | ad. 1941 No. 327 |
|  | | rep. 1942 No. 339 |
| r. 58D | | ad. 1943 No. 127 |
|  | | rep. 1988 No. 262 |
| r. 58FA | | ad. 1947 No. 77 |
|  | | rep. 1988 No. 262 |
| r. 58PA | | ad. 1947 No. 77 |
|  | | am. 1949 No. 25 |
|  | | rep. 1988 No. 262 |
| r. 61 | | rep. 1989 No. 123 |
| r. 66 | | ad. 1943 No. 127 |
|  | | rs. 1950 No. 101 |
|  | | am. 1955 No. 23; 1967 No. 126; 1975 No. 213 |
|  | | rep. 1989 No. 123 |
| Heading to The First  Schedule | | rep. 1990 No. 192 |
| Form 3 | | 1936 No. 94 |
|  | | rep. 1984 No. 286 |
| Form 4 | | 1936 No. 94 |
|  | | rs. 1951 No. 157 |
|  | | am. 1965 No. 187; 1967 No. 126 |
|  | | rep. 1984 No. 286 |
| Form 5 | | 1936 No. 94 |
|  | | rep. 1951 No. 157 |
| Form 6 | | 1936 No. 94 |
|  | | rep. 1958 No. 27 |
| Form 7 | | 1936 No. 94 |
|  | | am. 1943 No. 127; 1944 No. 124 |
|  | | rep. 1990 No. 152 |
| Form 10 | | 1936 No. 94 |
|  | | rs. 1951 No. 157 |
|  | | am. 1965 No. 187 |
|  | | rep. 1984 No. 408 |
| Form 11 | | 1936 No. 94 |
|  | | rep. 1984 No. 408 |
| Heading to The Second  Schedule | | rep. 1990 No. 192 |
| Heading to The Third  Schedule | | rep. 1990 No. 192 |
| The Fourth Schedule | | ad. 1941 No. 327 |
|  | | rep. 1942 No. 339 |
| Fourth Schedule | | ad. 1965 No. 187 |
|  | | rep. 1967 No. 126 |
|  | | ad. 1974 No. 267 |
|  | | rep. 1978 No. 193 |
| The Fifth Schedule | | ad. 1966 No. 156 |
|  | | rs. 1972 No. 48 |
|  | | rep. 1975 No. 89 |
| Sixth Schedule | | ad. 1967 No. 112 |
|  | | rep. 1989 No. 123 |
| Heading to Seventh  Schedule | | rep. 1990 No. 192 |

Endnote 6—Renumbering table

The renumbering of provisions of the *Income Tax Regulations 1936,* made by the Income Tax Regulations (Amendment) appears in the table below.

| Old number | New number |
| --- | --- |
| Part I | Part 1 |
| Regulation | Regulation |
| 1 | 1 |
| 3 | 2 |
| Part II | Part 2 |
| Regulation | Regulation |
| 4 | 3 |
| Part III | Part 3 |
| Regulation | Regulation |
| 4AA | 4 |
| 4AAA | 5 |
| 4AC | 6 |
| 4ACA | 7 |
| 4ADA | 8 |
| 4AE | 9 |
| 5 | 10 |
| 6 | 11 |
| 7 | 12 |
| 7A | 13 |
| 8 | 14 |
| Part IV | Part 4 |
| Regulation | Regulation |
| 9 | 15 |
| 10 | 16 |
| 11 | 17 |
| 11A | 18 |
| 12 | 19 |
| 13 | 20 |
| 14 | 21 |
| Regulation | Regulation |
| 15 | 22 |
| 16 | 23 |
| 17 | 24 |
| 18 | 25 |
| 19 | 26 |
| 20 | 27 |
| 21 | 28 |
| 22A | 29 |
| 22B | 30 |
| 22C | 31 |
| 23 | 32 |
| 24 | 33 |
| 25 | 34 |
| 26 | 35 |
| 27 | 36 |
| 28 | 37 |
| 29 | 38 |
| 30 | 39 |
| 31 | 40 |
| 32 | 41 |
| 33A | 42 |
| Part V | Part 5 |
| Regulation | Regulation |
| 34A | 43 |
| 34 | 44 |
| 35 | 45 |
| 36 | 46 |
| 37 | 47 |
| Regulation | Regulation |
| 38 | 48 |
| 39 | 49 |
| 40 | 50 |
| 41 | 51 |
| 42 | 52 |
| 43 | 53 |
| Part VA | Part 6 |
| Regulation | Regulation |
| 43A | 54 |
| 43B | 55 |
| 43C | 56 |
| 43D | 57 |
| Part VI | Part 7 |
| Division 1 | Division 1 |
| Regulation | Regulation |
| 44 | 58 |
| 45 | 59 |
| 46 | 60 |
| 47 | 61 |
| 48 | 62 |
| 49 | 63 |
| 50 | 64 |
| 51 | 65 |
| 52 | 66 |
| 53 | 67 |
| 54 | 68 |
| Division 2 | Division 2 |
| Subdivision AAAA | Subdivision 1 |
| Regulation | Regulation |
| 54AA | 69 |
| Subdivision A | Subdivision 2 |
| Regulation | Regulation |
| 54A | 70 |
| 54AB | 71 |
| 54B | 72 |
| 54BA | 73 |
| 54C | 74 |
| Regulation | Regulation |
| 54CA | 75 |
| 54CB | 76 |
| 54D | 77 |
| 54DA | 78 |
| 54DAA | 79 |
| 54DAAA | 80 |
| 54DAAB | 81 |
| 54DAAC | 82 |
| 54DAAD | 83 |
| 54DAB | 84 |
| 54DAC | 85 |
| 54DACA | 86 |
| 54DACB | 87 |
| 54DACC | 88 |
| 54DAD | 89 |
| 54DAG | 90 |
| 54DAH | 91 |
| 54DAJ | 92 |
| 54DAK | 93 |
| 54DAL | 94 |
| 54DAM | 95 |
| 54DAN | 96 |
| Subdivision AAA | Subdivision 3 |
| Regulation | Regulation |
| 54DAO | 97 |
| 54DAP | 98 |
| 54DAQ | 99 |
| 54DAR | 100 |
| Subdivision AA | Subdivision 4 |
| Regulation | Regulation |
| 54DB | 101 |
| 54DBA | 102 |
| 54DC | 103 |
| 54DD | 104 |
| 54DE | 105 |
| 54DF | 106 |
| 54DG | 107 |
| Regulation | Regulation |
| 54DH | 108 |
| 54DJ | 109 |
| 54DK | 110 |
| 54DKA | 111 |
| 54DKB | 112 |
| 54DL | 113 |
| Subdivision B | Subdivision 5 |
| Regulation | Regulation |
| 54E | 114 |
| 54F | 115 |
| 54G | 116 |
| 54H | 117 |
| 54J | 118 |
| 54K | 119 |
| 54N | 120 |
| Subdivision C | Subdivision 6 |
| Regulation | Regulation |
| 54X | 121 |
| 54Y | 122 |
| 54Z | 123 |
| Division 3 | Division 3 |
| Regulation | Regulation |
| 54ZA | 124 |
| Division 3A | Division 4 |
| Regulation | Regulation |
| 54ZEA | 125 |
| 54ZEB | 126 |
| 54ZEC | 127 |
| 54ZED | 128 |
| 54ZEF | 129 |
| 54ZEG | 130 |
| 54ZEH | 131 |
| 54ZEJ | 132 |
| Division 3B | Division 5 |
| Regulation | Regulation |
| 54ZEK | 133 |
| 54ZEL | 134 |
| Division 4 | Division 6 |
| Regulation | Regulation |
| 54ZF | 135 |
| 54ZG | 136 |
| 54ZGA | 137 |
| 54ZH | 138 |
| 54ZI | 139 |
| 54ZJ | 140 |
| 54ZK | 141 |
| Division 5 | Division 7 |
| Regulation | Regulation |
| 54ZL | 142 |
| 54ZM | 143 |
| 54ZN | 144 |
| 54ZP | 145 |
| Division 6 | Division 8 |
| Regulation | Regulation |
| 55 | 146 |
| 56 | 147 |
| Part VII | Part 8 |
| Regulation | Regulation |
| 57 | 148 |
| 58 | 149 |
| 58AA | 150 |
| 58AB | 151 |
| 58AC | 152 |
| Part VIIA | Part 9 |
| Regulation | Regulation |
| 58A | 153 |
| 58B | 154 |
| 58C | 155 |
| 58CA | 156 |
| 58F | 157 |
| 58G | 158 |
| 58H | 159 |
| 58J | 160 |
| 58K | 161 |
| 58L | 162 |
| Regulation | Regulation |
| 58LA | 163 |
| 58M | 164 |
| 58N | 165 |
| 58P | 166 |
| 58Q | 167 |
| 58R | 168 |
| 58S | 169 |
| Part VIII | Part 10 |
| Regulation | Regulation |
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| 60 | 171 |
| 62 | 172 |
| 63 | 173 |
| Regulation | Regulation |
| 64 | 174 |
| 64A | 175 |
| 65 | 176 |
| Schedule 1 | Schedule 1 |
| Form 1 | Form 1 |
| Form 2 | Form 2 |
| Form 8 | Form 3 |
| Form 9 | Form 4 |
| Schedule 2 | Schedule 2 |
| Schedule 3 | Schedule 3 |
| Schedule 4 | Schedule 4 |
| Schedule 7 | Schedule 5 |
| Schedule 8 | Schedule 6 |