



# Income Tax Assessment Act 1936

No. 27, 1936

## Compilation No. 183

**Compilation date:** 1 January 2024

**Includes amendments:** Act No. 61, 2023, Act No. 69, 2023 and Act No. 101, 2023

**Registered:** 11 January 2024

This compilation is in 7 volumes

Volume 1: sections 1–78A  
Volume 2: sections 79A–121L  
Volume 3: sections 124ZM–204  
Volume 4: sections 251R–468  
Volume 5: Schedules  
Volume 6: Endnotes 1–4  
**Volume 7: Endnote 5**

Each volume has its own contents

Prepared by the Office of Parliamentary Counsel, Canberra

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## About this compilation

### This compilation

This is a compilation of the *Income Tax Assessment Act 1936* that shows the text of the law as amended and in force on 1 January 2024 (the **compilation date**).

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

### Uncommenced amendments

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

### Application, saving and transitional provisions for provisions and amendments

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

### Editorial changes

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

### Modifications

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

### Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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**Endnote 5—Miscellaneous****Repeal table**

The amendment history of the repealed provisions of the *Income Tax Assessment Act 1936* up to and including the *Social Security and Veterans' Entitlements Legislation Amendment (Private Trusts and Private Companies—Integrity of Means Testing) Act 2000* (No. 132, 2000) appears in the table below.

<b>Provision affected</b>	<b>How affected</b>
s. 5.....	am. Nos. 17 and 65, 1940; Nos. 58 and 69, 1941; No. 22, 1942; No. 10, 1943; No. 3, 1944; No. 6, 1946; Nos. 11 and 63, 1947; No. 48, 1950; No. 44, 1951; Nos. 45 and 81, 1953  rs. No. 101, 1956  am. No. 65, 1957; Nos. 12 and 85, 1959; No. 18, 1960; No. 17, 1961; No. 39, 1962; No. 69, 1963; No. 110, 1964; No. 103, 1965; No. 50, 1966; Nos. 38 and 85, 1967; No. 60, 1968; No. 101, 1969; No. 87, 1970; No. 54, 1971  rep. No. 164, 1973
s. 6D.....	ad. No. 46, 1972  am. Nos. 51 and 165, 1973; No. 108, 1981  rep. No. 107, 1989
s. 6E.....	ad. No. 138, 1987  rep. No. 97, 1989
s. 7.....	am. No. 62, 1955; No. 65, 1957; No. 70, 1959; No. 18, 1960; No. 87, 1968; No. 51, 1973  rs. No. 164, 1973  rep. No. 80, 1975
s. 9.....	rep. No. 1, 1953
s. 10.....	am. No. 1, 1953; No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974)  rep. No. 123, 1984
ss. 11, 12.....	rep. No. 1, 1953
s. 13.....	am. No. 1, 1953; No. 216, 1973 (as am. by No. 20, 1974)  rep. No. 123, 1984

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s. 15.....	rep. No. 87, 1978
s. 23A.....	ad. No. 50, 1942
	am. No. 10, 1943
	rs. No. 45, 1953
	am. Nos. 18 and 58, 1960; No. 39, 1962; No. 60, 1968; Nos. 51 and 164, 1973
	rep. No. 126, 1974
s. 23AAA.....	ad. No. 19, 1967
	rep. No. 65, 1972
s. 23AD.....	ad. No. 165, 1973
	am. No. 56, 1976; No. 57, 1977; No. 108, 1981; No. 106, 1982; No. 103, 1983; Nos. 14 and 123, 1984; No. 49, 1985; No. 173, 1985 (as am. by No. 49, 1986); No. 154, 1986; Nos. 78 and 95, 1988; Nos. 20 and 35, 1990; Nos. 48 and 216, 1991
	rep. No. 100, 1991
s. 23B.....	ad. No. 44, 1951
	rep. No. 101, 1956
s. 23F.....	ad. No. 110, 1964
	rs. No. 103, 1965
	am. No. 51, 1973; No. 108, 1981; No. 47, 1984
	rep. No. 138, 1987
ss. 23FA, 23FB.....	ad. No. 47, 1984
	rep. No. 138, 1987
ss. 23FC, 23FD.....	ad. No. 138, 1987
	rep. No. 97, 1989
s. 23M.....	ad. No. 11, 1989
	rep. No. 223, 1992
s. 24.....	rep. No. 121, 1997
s. 24AA.....	ad. No. 52, 1973
	rs. No. 205, 1976
	am. No. 108, 1981
	rep. No. 107, 1989

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<b>Provision affected</b>	<b>How affected</b>
s. 24A.....	ad. No. 12, 1959 rs. No. 110, 1964 am. No. 51, 1973; No. 108, 1981 rep. No. 76, 1984
s. 24ABDAA .....	ad. No. 191, 1992 rep. No. 120, 1995
s. 24ABDA .....	ad. No. 216, 1991 rep. No. 169, 1995
s. 24ABK .....	ad. No. 100, 1991 rep. No. 69, 1992
s. 24ABL.....	ad. No. 100, 1991 rs. No. 216, 1991 am. No. 69, 1992; Nos. 56 and 174, 1994 rep. No. 1, 1996
s. 24ABRA.....	ad. No. 191, 1992 rep. No. 120, 1995
s. 24ABX .....	ad. No. 100, 1991 am. No. 216, 1991 rep. No. 69, 1992
s. 24ACX .....	ad. No. 100, 1991 am. No. 191, 1992 rep. No. 146, 1995
ss. 24AD, 24ADA.....	ad. No. 100, 1991 rep. No. 146, 1995
s. 26AAAA .....	ad. No. 19, 1980 am. No. 108, 1981 rep. No. 41, 1986
s. 26AAAB .....	ad. No. 175, 1981 rep. No. 41, 1986
s. 26AAA .....	ad. No. 165, 1973 am. No. 57, 1978; No. 108, 1981; No. 29, 1982; No. 95, 1988

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<b>Provision affected</b>	<b>How affected</b>
	rep. No. 138, 1994
s. 26AAB .....	ad. No. 126, 1974
	rep. No. 80, 1975
s. 26AA .....	ad. No. 43, 1954
	am. No. 126, 1977; No. 108, 1981
	rep. No. 47, 1984
s. 26AE .....	ad. No. 124, 1980
	am. No. 108, 1981
	rep. No. 47, 1984
s. 30.....	rep. No. 44, 1951
s. 31A.....	ad. No. 28, 1953
	am. No. 51, 1973
	rep. No. 165, 1973
s. 31B.....	ad. No. 50, 1976
	am. No. 108, 1981
	rep. No. 107, 1989
s. 35.....	rep. No. 44, 1951
s. 44A.....	ad. No. 103, 1965
	am. Nos. 51 and 164, 1973
	rep. No. 80, 1975
s. 45.....	rep. No. 58, 1941
	ad. No. 11, 1947
	am. No. 44, 1948; No. 44, 1951; No. 81, 1953; No. 18, 1960; No. 85, 1967; No. 4, 1968; Nos. 51 and 164, 1973; No. 80, 1975; No. 108, 1981
	rep. No. 51, 1986
s. 46C.....	ad. No. 106, 1982
	rep. No. 103, 1983
s. 50M.....	ad. No. 172, 1978
	rep. No. 107, 1989
Heading to Div. 3 of Part III.....	rep. No. 172, 1978

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<b>Provision affected</b>	<b>How affected</b>
s. 51AA.....	ad. No. 108, 1960 am. No. 51, 1973; No. 108, 1981 rep. No. 107, 1989
s. 51AB.....	ad. No. 108, 1960 am. No. 85, 1967 rep. No. 87, 1970
s. 51AC.....	ad. No. 27, 1961 am. No. 34, 1963; No. 50, 1966; No. 51, 1973; No. 126, 1974; No. 117, 1975; Nos. 108 and 111, 1981 rep. No. 107, 1989
s. 51AGB.....	ad. No. 57, 1993 am. No. 145, 1995 rep. No. 16, 1999
s. 51A.....	ad. No. 4, 1945 am. No. 63, 1947; No. 44, 1948; No. 44, 1951; No. 108, 1960; No. 94, 1961; No. 143, 1965; No. 51, 1973; No. 108, 1981; No. 29, 1982 rep. No. 41, 1986
ss. 53A–53E.....	ad. No. 28, 1944 am. No. 51, 1973 rep. No. 216, 1973 (as am. by No. 20, 1974)
s. 53H.....	ad. No. 57, 1980 am. Nos. 108 and 109, 1981; No. 25, 1983 rep. No. 107, 1989
s. 56A.....	ad. No. 65, 1957 am. No. 51, 1973; No. 108, 1981 rep. No. 95, 1988
s. 57.....	am. No. 65, 1957; No. 51, 1973; No. 108, 1981 rep. No. 95, 1988
s. 57AA.....	ad. No. 28, 1952 am. No. 62, 1955; No. 25, 1956; No. 65, 1957; No. 55, 1958; No. 58, 1960; No. 39, 1962; No. 69, 1963; No. 143, 1965; No. 76, 1967; Nos. 51 and 165, 1973; No. 108, 1981; No. 95, 1988

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<b>Provision affected</b>	<b>How affected</b>
	rep. No. 107, 1989
s. 57AB.....	ad. No. 90, 1952 am. No. 65, 1957; Nos. 51 and 165, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 108, 1981; No. 95, 1988 rep. No. 107, 1989
s. 57AC.....	ad. No. 80, 1975 am. No. 108, 1981; No. 95, 1988 rep. No. 107, 1989
s. 57AD.....	ad. No. 117, 1975 am. No. 50, 1976; No. 108, 1981; No. 95, 1988 rep. No. 107, 1989
s. 57AE.....	ad. No. 149, 1979 am. No. 108, 1981; Nos. 14 and 25, 1983 rep. No. 95, 1988
s. 57AG.....	ad. No. 124, 1980 am. No. 159, 1980; Nos. 108 and 109, 1981; No. 29, 1982; No. 14, 1983; No. 14, 1984; No. 95, 1988; No. 107, 1989 rep. No. 35, 1992
s. 57AH.....	ad. No. 159, 1980 am. No. 108, 1981; Nos. 14 and 25, 1983 rep. No. 95, 1988
s. 57AJ.....	ad. No. 108, 1981 am. No. 25, 1983; No. 95, 1988 rep. No. 107, 1989
s. 57AL.....	ad. No. 14, 1983 rep. No. 95, 1988
s. 57A.....	ad. No. 6, 1946 am. No. 66, 1949 rep. No. 28, 1952
s. 58.....	rep. No. 65, 1957 ad. No. 69, 1963

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<b>Provision affected</b>	<b>How affected</b>
	am. Nos. 51 and 164, 1973; No. 108, 1981; No. 95, 1988 rep. No. 107, 1989
ss. 59A–59C.....	ad. No. 50, 1942 rep. No. 65, 1957
s. 59D.....	ad. No. 50, 1942 am. No. 45, 1953 rep. No. 65, 1957
s. 59E.....	ad. No. 50, 1942 rep. No. 65, 1957
s. 62AA.....	ad. No. 39, 1962 am. No. 69, 1963; No. 60, 1968; No. 6, 1971; No. 5, 1972; Nos. 51 and 165, 1973; No. 108, 1981 rep. No. 107, 1989
s. 62AB.....	ad. No. 69, 1963 am. Nos. 51 and 165, 1973; No. 108, 1981 rep. No. 107, 1989
s. 62A.....	ad. No. 46, 1938 am. No. 57, 1978; No. 108, 1981 rep. No. 107, 1989
s. 66.....	am. No. 58, 1941 rs. No. 3, 1944 am. No. 90, 1952 rep. No. 110, 1964
s. 69.....	rep. No. 101, 1956
s. 70.....	rep. No. 101, 1956
s. 72A.....	ad. No. 50, 1942 am. No. 4, 1945 rep. No. 11, 1947
s. 72B.....	ad. No. 50, 1942 am. No. 10, 1943; No. 28, 1944 rep. No. 85, 1959

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s. 75.....	am. No. 11, 1947; No. 55, 1958; No. 18, 1960; No. 94, 1961; No. 50, 1966; No. 76, 1967; No. 93, 1969; Nos. 164 and 165, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 80, 1975; No. 108, 1981 rep. No. 107, 1989
s. 75C.....	ad. No. 124, 1980 am. No. 108, 1981; No. 124, 1984 rep. No. 107, 1989
s. 76.....	am. No. 69, 1963; No. 165, 1973 rep. No. 107, 1989
s. 77.....	am. No. 18, 1960; No. 164, 1973; No. 80, 1975; No. 108, 1981; No. 103, 1983 rep. No. 107, 1989
s. 77A.....	ad. No. 55, 1958 rs. No. 70, 1959 am. No. 18, 1960; No. 94, 1961; No. 69, 1963; No. 46, 1964; No. 38, 1967; No. 60, 1968 rep. No. 93, 1969
s. 77AA.....	ad. No. 39, 1962 am. No. 46, 1964; No. 38, 1967; No. 60, 1968 rep. No. 93, 1969
s. 77B.....	ad. No. 94, 1961 am. No. 60, 1968; No. 51, 1973; No. 108, 1981; No. 168, 1985 rep. No. 107, 1989
s. 77C.....	ad. No. 60, 1968 am. No. 93, 1969; Nos. 51, 52 and 164, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 108, 1981 rep. No. 107, 1989
s. 77D.....	ad. No. 93, 1969 am. Nos. 51, 52 and 164, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 126, 1974; No. 108, 1981 (as am. by No. 29, 1982); No. 168, 1985; No. 108, 1987 rep. No. 107, 1989

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<b>Provision affected</b>	<b>How affected</b>
s. 77E .....	ad. No. 52, 1973 am. No. 164, 1973; No. 108, 1981 rep. No. 107, 1989
s. 79.....	am. No. 46, 1938; No. 65, 1940; No. 58, 1941 rep. No. 22, 1942 ad. No. 3, 1944 am. No. 90, 1952; No. 18, 1960; No. 94, 1961 rs. No. 110, 1964; No. 103, 1965 am. No. 51, 1973; No. 108, 1981 rep. No. 47, 1984
ss. 80C, 80D.....	ad. No. 110, 1964 rs. No. 103, 1965 am. No. 50, 1966 rep. No. 51, 1973
s. 81.....	am. No. 88, 1936; Nos. 17 and 65, 1940 rep. No. 22, 1942 ad. No. 50, 1942 rs. No. 10, 1943 am. No. 3, 1944; No. 6, 1946 rep. No. 63, 1947
s. 81A.....	ad. No. 4, 1952 rep. No. 30, 1956
Subdiv. B of Div. 3 .....	ad. No. 48, 1950
of Part III (ss. 82A–82H)	
Subdiv. B of Div. 3 .....	rep. No. 117, 1975
of Part III (ss. 82A, 82B, 82D– 82H, 82HA, 82J, 82JAA, 82JA, 82K)	
s. 82A.....	ad. No. 48, 1950 rep. No. 117, 1975
s. 82AAB .....	ad. No. 110, 1964 rep. No. 97, 1989

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<b>Provision affected</b>	<b>How affected</b>
s. 82AAD.....	ad. No. 110, 1964 am. No. 108, 1981 rep. No. 97, 1989
s. 82AAE.....	ad. No. 110, 1964 am. No. 143, 1965; No. 108, 1981 rep. No. 97, 1989
s. 82AAF.....	ad. No. 110, 1964 am. No. 51, 1973; No. 108, 1981 rep. No. 97, 1989
s. 82AAG.....	ad. No. 110, 1964 rs. No. 103, 1965 am. No. 51, 1973; No. 108, 1981 (as am. by No. 29, 1982) rep. No. 97, 1989
ss. 82AAH–82AAJ.....	ad. No. 110, 1964 rs. No. 103, 1965 am. No. 51, 1973; No. 108, 1981 rep. No. 97, 1989
s. 82AAK.....	ad. No. 110, 1964 rs. No. 103, 1965 am. No. 108, 1981 rep. No. 97, 1989
s. 82AAL.....	ad. No. 110, 1964 rs. No. 103, 1965 am. No. 51, 1973; No. 108, 1981 rep. No. 97, 1989
s. 82AAM.....	ad. No. 110, 1964 rep. No. 97, 1989
s. 82AAN.....	ad. No. 110, 1964 am. No. 103, 1965; No. 51, 1973 rep. No. 97, 1989
s. 82AAO.....	ad. No. 110, 1964

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<b>Provision affected</b>	<b>How affected</b>
	rep. No. 103, 1965
s. 82AAP.....	ad. No. 110, 1964
	am. No. 103, 1965; No. 51, 1973
	rep. No. 97, 1989
s. 82AA.....	ad. No. 18, 1960
	am. No. 87, 1968
	rs. No. 164, 1973
	rep. No. 80, 1975
s. 82AP.....	ad. No. 50, 1976
	rep. No. 98, 1992
s. 82AW.....	ad. No. 18, 1993
	rep. No. 82, 1994
Subdiv. BA of Div. 3.....	ad. No. 57, 1977
of Part III (ss. 82B–82D)	rep. No. 107, 1989
s. 82B.....	ad. No. 48, 1950
	am. No. 45, 1953; No. 65, 1957; No. 69, 1963; No. 143, 1965; No. 76, 1967; No. 93, 1971; No. 85, 1972; Nos. 51 and 52, 1973; No. 126, 1974
	rep. No. 117, 1975
	ad. No. 57, 1977
	rep. No. 107, 1989
s. 82C.....	ad. No. 48, 1950
	am. No. 45, 1953; No. 65, 1957
	rep. No. 69, 1963
	ad. No. 57, 1977
	am. No. 43, 1979
	rep. No. 107, 1989
s. 82D.....	ad. No. 48, 1950
	am. No. 45, 1953; No. 65, 1957; No. 18, 1960; No. 69, 1963; No. 143, 1965; No. 76, 1967; No. 87, 1968; No. 85, 1972; Nos. 51 and 164, 1973; No. 80, 1975
	rep. No. 117, 1975

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<b>Provision affected</b>	<b>How affected</b>
	ad. No. 57, 1977
	am. No. 108, 1981
	rep. No. 107, 1989
s. 82E .....	ad. No. 48, 1950
	am. No. 69, 1963; No. 51, 1973
	rep. No. 117, 1975
Subdiv. BB of Div. 3 .....	ad. No. 57, 1980
of Part III (ss. 82EA–82EH, 82EJ–82EM)	rep. No. 107, 1989
s. 82EA .....	ad. No. 57, 1980
	rep. No. 107, 1989
s. 82EB.....	ad. No. 57, 1980
	am. No. 108, 1981; No. 25, 1983
	rep. No. 107, 1989
s. 82EC.....	ad. No. 57, 1980
	am. No. 111, 1981
	rep. No. 107, 1989
s. 82ED .....	ad. No. 57, 1980
	rep. No. 107, 1989
s. 82EE.....	ad. No. 57, 1980
	am. No. 108, 1981
	rep. No. 107, 1989
ss. 82EF, 82EG .....	ad. No. 57, 1980
	rep. No. 107, 1989
ss. 82EH, 82EJ.....	ad. No. 57, 1980
	am. No. 108, 1981
	rep. No. 107, 1989
ss. 82EK, 82EL.....	ad. No. 57, 1980
	rep. No. 107, 1989
s. 82EM.....	ad. No. 57, 1980



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<b>Provision affected</b>	<b>How affected</b>
	am. No. 108, 1981
	rep. No. 107, 1989
s. 82F .....	ad. No. 48, 1950
	am. No. 45, 1953; No. 70, 1959; No. 94, 1961
	rs. No. 69, 1963
	am. Nos. 51 and 52, 1973; No. 216, 1973 (as am. by No. 20, 1974)
	rep. No. 117, 1975
s. 82G.....	ad. No. 48, 1950
	am. No. 69, 1963; No. 143, 1965
	rep. No. 117, 1975
s. 82H.....	ad. No. 48, 1950
	am. No. 101, 1956; No. 70, 1959; No. 143, 1965; No. 76, 1967; No. 51, 1973; No. 26, 1974
	rep. No. 117, 1975
s. 82HA.....	ad. No. 101, 1956
	rep. No. 117, 1975
s. 82J .....	ad. No. 90, 1952
	rs. No. 45, 1953
	am. No. 101, 1956; No. 69, 1963
	rs. No. 33, 1965
	am. No. 143, 1965; No. 93, 1971; Nos. 51 and 52, 1973; No. 126, 1974
	rep. No. 117, 1975
s. 82JAA .....	ad. No. 85, 1972
	am. No. 51, 1973; No. 126, 1974
	rep. No. 117, 1975
s. 82JA .....	ad. No. 93, 1971
	am. No. 216, 1973 (as am. by No. 20, 1974)
	rep. No. 117, 1975
s. 82K.....	ad. No. 69, 1963
	am. No. 93, 1971; No. 85, 1972; No. 51, 1973
	rep. No. 117, 1975

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<b>Provision affected</b>	<b>How affected</b>
Subdiv. C of Div. 3.....	ad. No. 126, 1974
of Part III (ss. 82KA, 82KB, 82KBA, 82KBB, 82KC– 82KG)	rep. No. 107, 1989
s. 82KA.....	ad. No. 126, 1974
	am. No. 108, 1981; No. 106, 1982; No. 123, 1984; No. 41, 1986
	rep. No. 107, 1989
s. 82KB.....	ad. No. 126, 1974
	am. No. 108, 1981
	rep. No. 107, 1989
s. 82KBA.....	ad. No. 50, 1976
	rep. No. 107, 1989
s. 82KBB.....	ad. No. 123, 1978
	rep. No. 107, 1989
s. 82KC.....	ad. No. 126, 1974
	rep. No. 107, 1989
s. 82KD.....	ad. No. 126, 1974
	am. No. 108, 1981
	rep. No. 107, 1989
ss. 82KE–82KG.....	ad. No. 126, 1974
	rep. No. 107, 1989
Subdiv. E of Div. 3.....	ad. No. 108, 1981
of Part III (ss. 82KM–82KS)	rep. No. 107, 1989
s. 82KM.....	ad. No. 108, 1981
	rep. No. 107, 1989
s. 82KN.....	ad. No. 108, 1981
	am. No. 103, 1983
	rep. No. 107, 1989
ss. 82KO–82KS.....	ad. No. 108, 1981
	rep. No. 107, 1989
Note 3 to s. 82KZME(1).....	rep. No. 90, 2000

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<b>Provision affected</b>	<b>How affected</b>
Div. 4A of Part III.....	ad. No. 145, 1995
(ss. 89A, 89AA–89AC, 89B, 89C, 89CA, 89D, 89DA, 89DB, 89E, 89EA, 89EB, 89F, 89FA–89FD, 89G, 89GA– 89GH, 89H, 89HA, 89J, 89JA– 89JC)	rep. No. 16, 1999
Subdiv. A of Div. 4A.....	ad. No. 145, 1995
of Part III (ss. 89A, 89AA–89AC)	rep. No. 16, 1999
ss. 89A, 89AA–89AC.....	ad. No. 145, 1995
	rep. No. 16, 1999
Subdiv. B of Div. 4A of.....	ad. No. 145, 1995
Part III (s. 89B)	rep. No. 16, 1999
s. 89B.....	ad. No. 145, 1995
	rep. No. 16, 1999
Subdiv. C of Div. 4A of.....	ad. No. 145, 1995
Part III (ss. 89C, 89CA)	rep. No. 16, 1999
ss. 89C, 89CA.....	ad. No. 145, 1995
	rep. No. 16, 1999
Subdiv. D of Div. 4A of.....	ad. No. 145, 1995
Part III (ss. 89D, 89DA, 89DB)	rep. No. 16, 1999
ss. 89D, 89DA, 89DB.....	ad. No. 145, 1995
	rep. No. 16, 1999
Subdiv. E of Div. 4A of.....	ad. No. 145, 1995
Part III (ss. 89E, 89EA, 89EB)	rep. No. 16, 1999
ss. 89E, 89EA, 89EB.....	ad. No. 145, 1995
	rep. No. 16, 1999
Subdiv. F of Div. 4A of.....	ad. No. 145, 1995
Part III (ss. 89F, 89FA–89FD)	rep. No. 16, 1999
s. 89F.....	ad. No. 145, 1995
	rep. No. 16, 1999
s. 89FA.....	ad. No. 145, 1995

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<b>Provision affected</b>	<b>How affected</b>
	am. No. 41, 1998
	rep. No. 16, 1999
Heading to s. 89FB(2) .....	am. No. 41, 1998
	rep. No. 16, 1999
ss. 89FB, 89FC .....	ad. No. 145, 1995
	am. No. 41, 1998
	rep. No. 16, 1999
s. 89FD.....	ad. No. 145, 1995
	rep. No. 16, 1999
Subdiv. G of Div. 4A of .....	ad. No. 145, 1995
Part III (ss. 89G, 89GA–89GH)	rep. No. 16, 1999
ss. 89G, 89GA–89GH.....	ad. No. 145, 1995
	rep. No. 16, 1999
Subdiv. H of Div. 4A of .....	ad. No. 145, 1995
Part III (ss. 89H, 89HA)	rep. No. 16, 1999
ss. 89H, 89HA .....	ad. No. 145, 1995
	rep. No. 16, 1999
Subdiv. J of Div. 4A of.....	ad. No. 145, 1995
Part III (ss. 89J, 89JA–89JC)	rep. No. 16, 1999
ss. 89J, 89JA–89JC.....	ad. No. 145, 1995
	rep. No. 16, 1999
s. 93A.....	ad. No. 22, 1942
	rep. No. 48, 1950
s. 95A.....	ad. No. 11, 1947
	rep. No. 45, 1953
	ad. No. 126, 1974
	rep. No. 117, 1975
s. 100A.....	ad. No. 22, 1942
	rs. No. 11, 1947
	rep. No. 48, 1950
s. 102AA.....	ad. No. 50, 1942

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## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
	am. No. 4, 1945
	rep. No. 85, 1959
Div. 6A of Part III.....	ad. No. 58, 1941
(ss. 102A, 102B)	rep. No. 48, 1950
ss. 102A, 102B.....	ad. No. 58, 1941
	rep. No. 48, 1950
Div. 7 of Part III .....	rep. No. 90, 1952
(ss. 103–109)	
s. 103.....	rep. No. 90, 1952
s. 103A.....	ad. No. 44, 1951
	rep. No. 90, 1952
ss. 103B–103D.....	ad. No. 44, 1951
	rep. No. 90, 1952
s. 104.....	rep. No. 90, 1952
s. 105.....	am. No. 44, 1948; No. 48, 1950
	rs. No. 90, 1952
	am. No. 85, 1959
	rep. No. 110, 1964
s. 106.....	rep. No. 90, 1952
ss. 106A–106D .....	ad. No. 51, 1973
	rep. No. 205, 1976
ss. 107–109.....	rep. No. 90, 1952
s. 109A.....	ad. No. 58, 1941
	am. No. 3, 1944
	rep. No. 90, 1952
Div. 8 (ss. 110–116DK).....	rep. No. 89, 2000
Heading to Subdiv. A of.....	ad. No. 216, 1991
Div. 8 of Part III	rep. No. 89, 2000

## Endnotes

### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
s. 110.....	am. No. 22, 1942; No. 17, 1961; No. 110, 1964; No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 108, 1981; No. 47, 1984; No. 49, 1985; No. 138, 1987; No. 11, 1988; No. 97, 1989 (as am. by No. 105, 1989); No. 105, 1989; Nos. 20 and 57, 1990; No. 5, 1991; No. 80, 1992; No. 208, 1992 (as am. by No. 7, 1993); Nos. 7, 17 and 82, 1993; No. 5, 1995; Nos. 39, 62 and 121, 1997; No. 46, 1998; Nos. 16 and 44, 1999; No. 89, 2000 rep. No. 89, 2000
s. 110A.....	ad. No. 17, 1961 am. No. 51, 1973; No. 108, 1981 rep. No. 49, 1985 ad. No. 89, 2000 rep. No. 89, 2000
ss. 110B, 110C.....	ad. No. 105, 1989 rep. No. 89, 2000
s. 110CA.....	ad. No. 82, 1994 rep. No. 89, 2000
s. 111.....	rs. No. 47, 1984 am. No. 62, 1987; No. 105, 1989; No. 62, 1997 rep. No. 89, 2000
s. 111A.....	ad. No. 105, 1989 am. No. 5, 1991; No. 56, 1994 rep. No. 56, 1994
s. 111AA.....	ad. No. 20, 1990 am. No. 5, 1991; No. 56, 1994 rep. No. 56, 1994
s. 111AB.....	ad. No. 56, 1994 rep. No. 89, 2000
Heading to s. 111AC.....	am. No. 62, 1997 rep. No. 89, 2000
s. 111AC.....	ad. No. 56, 1994 am. Nos. 39 and 62, 1997

## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
	rep. No. 89, 2000
s. 111AD.....	ad. No. 56, 1994
	am. Nos. 39 and 62, 1997
	rep. No. 89, 2000
s. 111B.....	ad. No. 105, 1989
	am. Nos. 39 and 121, 1997
	rep. No. 89, 2000
s. 111C.....	ad. No. 105, 1989
	am. No. 118, 1993; No. 56, 1994; Nos. 39 and 62, 1997
	rep. No. 89, 2000
s. 111D.....	ad. No. 105, 1989
	rep. No. 89, 2000
s. 111E.....	ad. No. 105, 1989
	am. No. 121, 1997
	rep. No. 89, 2000
s. 112.....	am. No. 47, 1984
	rs. No. 105, 1989 (as am. by No. 56, 1994)
	am. No. 20, 1990; No. 56, 1994
	rs. No. 56, 1994
	am. No. 62, 1997
	rep. No. 89, 2000
s. 112A.....	ad. No. 17, 1961
	am. No. 51, 1973; No. 108, 1981; No. 47, 1984; No. 49, 1985; No. 52, 1986; No. 105, 1989; No. 5, 1991; No. 80, 1992; No. 62, 1997; No. 16, 1999
	rep. No. 89, 2000
s. 112BA.....	ad. No. 56, 1994
	rep. No. 89, 2000
s. 112B.....	ad. No. 51, 1986
	rep. No. 5, 1991
s. 112C.....	ad. No. 80, 1992

## Endnotes

### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
	am. No. 16, 1999
	rep. No. 89, 2000
s. 113.....	rs. No. 17, 1961
	am. No. 216, 1973 (as am. by No. 20, 1974); No. 108, 1981; No. 105, 1989; No. 216, 1991; No. 118, 1993; No. 56, 1994; Nos. 39 and 62, 1997
	rep. No. 89, 2000
s. 113A.....	ad. No. 56, 1994
	am. No. 62, 1997
	rep. No. 89, 2000
s. 114.....	am. No. 108, 1981; No. 16, 1999
	rep. No. 89, 2000
ss. 114A, 114B.....	ad. No. 16, 1999
	rep. No. 89, 2000
s. 115.....	am. No. 22, 1942
	rs. No. 17, 1961
	am. Nos. 51 and 165, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 126, 1974; No. 108, 1981; No. 47, 1984
	rs. No. 49, 1985
	am. No. 51, 1986
	rep. No. 97, 1989
s. 115A.....	ad. No. 17, 1961
	am. No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 108, 1981; No. 47, 1984
	rep. No. 49, 1985
s. 116.....	am. No. 47, 1984
	rep. No. 97, 1989
s. 116AA.....	ad. No. 165, 1973
	am. No. 108, 1981; No. 51, 1986
	rep. No. 62, 1987
s. 116A.....	ad. No. 17, 1961
	am. No. 47, 1972; No. 51, 1973; No. 108, 1981

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## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
	rep. No. 49, 1985
ss. 116B, 116C.....	ad. No. 17, 1961
	am. No. 51, 1973; No. 108, 1981
	rep. No. 49, 1985
s. 116CA .....	ad. No. 105, 1989
	am. No. 62, 1997
	rep. No. 89, 2000
Heading to s. 116CB.....	rs. No. 46, 1998
	rep. No. 89, 2000
s. 116CB .....	ad. No. 105, 1989
	am. No. 5, 1991; No. 46, 1998; No. 16, 1999; No. 89, 2000
	rep. No. 89, 2000
Heading to s. 116CC.....	rs. No. 46, 1998
	rep. No. 89, 2000
s. 116CC .....	ad. No. 105, 1989
	am. No. 62, 1997; No. 46, 1998
	rep. No. 89, 2000
Heading to s. 116CD .....	rs. No. 46, 1998
	rep. No. 89, 2000
s. 116CD .....	ad. No. 105, 1989
	am. No. 62, 1997; No. 46, 1998; No. 89, 2000
	rep. No. 89, 2000
s. 116CE.....	ad. No. 105, 1989
	am. No. 5, 1991; Nos. 62 and 121, 1997; No. 46, 1998; No. 16, 1999
	rep. No. 89, 2000
s. 116CF.....	ad. No. 105, 1989
	am. No. 118, 1993; No. 56, 1994; No. 62, 1997; No. 46, 1998
	rep. No. 89, 2000
s. 116CG .....	ad. No. 105, 1989
	rep. No. 89, 2000
s. 116CH .....	ad. No. 105, 1989

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## Endnotes

### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
	am. Nos. 39 and 62, 1997
	rep. No. 89, 2000
s. 116CJ .....	ad. No. 105, 1989
	rep. No. 89, 2000
s. 116D.....	ad. No. 17, 1961
	am. No. 108, 1981; No. 101, 1992
	rep. No. 89, 2000
Subdiv. AA of Div. 8 of .....	ad. No. 62, 1997
Part III (ss. 116DAA–116DAD, 116DADA, 116DAE, 116DAF)	rep. No. 89, 2000
s. 116DAA .....	ad. No. 62, 1997
	rep. No. 89, 2000
Note to s. 116DAA .....	rep. No. 44, 1999
Notes 1, 2 to s. 116DAA.....	ad. No. 44, 1999
	rep. No. 89, 2000
Heading to s. 116DAB.....	rs. No. 44, 1999
	rep. No. 89, 2000
ss. 116DAB–116DAD, .....	ad. No. 62, 1997
116DADA, 116DAE, 116DAF	rep. No. 89, 2000
Subdiv. B of Div. 8.....	ad. No. 216, 1991
of Part III (ss. 116DA–116DK)	rep. No. 89, 2000
ss. 116DA, 116DB.....	ad. No. 216, 1991
	rep. No. 89, 2000
Heading to s. 116DC .....	am. No. 62, 1997
	rep. No. 89, 2000
s. 116DC .....	ad. No. 216, 1991
	am. No. 62, 1997
	rep. No. 89, 2000
s. 116DD.....	ad. No. 216, 1991
	rep. No. 89, 2000

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## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
Heading to s. 116DE.....	am. No. 62, 1997 rep. No. 89, 2000
s. 116DE .....	ad. No. 216, 1991 am. No. 62, 1997 rep. No. 89, 2000
s. 116DF.....	ad. No. 216, 1991 am. No. 62, 1997 rep. No. 89, 2000
ss. 116DG–116DJ.....	ad. No. 216, 1991 rep. No. 89, 2000
s. 116DK.....	ad. No. 216, 1991 am. No. 46, 1998 rep. No. 89, 2000
Div. 8A of Part III..... (ss. 116E–116J)	ad. No. 47, 1984 rep. No. 89, 2000
Heading to Subdiv. A of.....	ad. No. 44, 1999
Div. 8A of Part III	rep. No. 89, 2000
s. 116E .....	ad. No. 47, 1984 am. Nos. 11 and 87, 1988; No. 105, 1989; No. 57, 1990; Nos. 7, 17, 55 and 82, 1993; No. 120, 1995; No. 60, 1996; Nos. 39 and 121, 1997; No. 46, 1998; No. 44, 1999; No. 89, 2000 rep. No. 89, 2000
s. 116F .....	ad. No. 47, 1984 rep. No. 89, 2000
ss. 116FA, 116FB.....	ad. No. 105, 1989 rep. No. 89, 2000
s. 116FC.....	ad. No. 82, 1994 rep. No. 89, 2000
s. 116G.....	ad. No. 47, 1984 am. No. 11, 1988 rs. No. 105, 1989 am. No. 44, 1999

## Endnotes

### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
	rep. No. 89, 2000
Heading to s. 116GA .....	rs. No. 46, 1998
	rep. No. 89, 2000
s. 116GA .....	ad. No. 105, 1989
	am. No. 120, 1995; No. 46, 1998; No. 44, 1999; No. 89, 2000
	rep. No. 89, 2000
Heading to s. 116GB .....	rs. No. 46, 1998
	rep. No. 89, 2000
s. 116GB .....	ad. No. 105, 1989
	am. No. 46, 1998; No. 44, 1999; No. 89, 2000
	rep. No. 89, 2000
s. 116GC .....	ad. No. 105, 1989
	am. Nos. 39 and 121, 1997
	rep. No. 89, 2000
s. 116GD .....	ad. No. 105, 1989
	am. No. 44, 1999
	rep. No. 89, 2000
s. 116GE .....	ad. No. 56, 1994
	rep. No. 89, 2000
s. 116H .....	ad. No. 47, 1984
	am. No. 56, 1994; No. 44, 1999
	rep. No. 89, 2000
s. 116HA .....	ad. No. 105, 1989
	am. No. 56, 1994
	rep. No. 56, 1994
s. 116HAA .....	ad. No. 55, 1993
	rep. No. 56, 1994
Heading to s. 116HAB .....	am. No. 44, 1999
ss. 116HAB, 116HAC .....	ad. No. 56, 1994
	am. No. 39, 1997; No. 44, 1999
	rep. No. 89, 2000

## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
s. 116HAD .....	ad. No. 56, 1994 rep. No. 89, 2000
s. 116HB .....	ad. No. 105, 1989 am. No. 46, 1998 rep. No. 89, 2000
s. 116HC .....	ad. No. 105, 1989 rep. No. 89, 2000
s. 116HD .....	ad. No. 105, 1989 am. No. 39, 1997; No. 44, 1999 rep. No. 89, 2000
s. 116HE .....	ad. No. 105, 1989 rep. No. 89, 2000
s. 116J .....	ad. No. 47, 1984 am. No. 35, 1992 rep. No. 89, 2000
Subdiv. B of Div. 8A .....	ad. No. 44, 1999
of Part III (ss. 116K–116Q)	rep. No. 89, 2000
ss. 116K–116Q .....	ad. No. 44, 1999 rep. No. 89, 2000
Div. 9A of Part III .....	ad. No. 63, 1947
(ss. 121A–121C)	rep. No. 62, 1955
Div. 9A of Part III .....	ad. No. 62, 1955
(ss. 121A, 121B)	
Div. 9A of Part III (s. 121A) .....	rep. No. 154, 1981
s. 121A .....	ad. No. 63, 1947 rs. No. 62, 1955 am. No. 51, 1973; No. 108, 1981 rep. No. 154, 1981
s. 121B .....	ad. No. 63, 1947 rs. No. 62, 1955 rep. No. 65, 1957

## Endnotes

### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
s. 121C .....	ad. No. 63, 1947 rep. No. 62, 1955
Heading to Div. 9B of Part III .....	am. No. 47, 1984 rep. No. 97, 1989
Div. 9B of Part III..... (ss. 121B–121E)	ad. No. 17, 1961
Div. 9B of Part III..... (ss. 121B, 121BA, 121CC, 121D, 121DA, 121DAA, 121DAAA, 121DAB, 121DB– 121DD, 121E)	rep. No. 97, 1989
s. 121B .....	ad. No. 17, 1961 rs. No. 110, 1964 am. No. 51, 1973; No. 108, 1981; No. 47, 1984; Nos. 49 and 123, 1985; No. 138, 1987 rep. No. 97, 1989
s. 121BA .....	ad. No. 110, 1964 am. No. 103, 1965; No. 51, 1973; No. 108, 1981 rep. No. 47, 1984 ad. No. 138, 1987 rep. No. 97, 1989
s. 121C .....	ad. No. 17, 1961 am. No. 110, 1964; No. 51, 1973; No. 108, 1981; No. 54, 1983 rep. No. 49, 1985 ad. No. 123, 1985 rep. No. 138, 1987
s. 121CA .....	ad. No. 110, 1964 am. No. 51, 1973; Nos. 49 and 123, 1985 rep. No. 138, 1987
s. 121CB .....	ad. No. 110, 1964 am. No. 51, 1973; No. 108, 1981 rs. No. 47, 1984

## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
	am. No. 123, 1985
	rep. No. 138, 1987
s. 121CC .....	ad. No. 123, 1985
	rs. No. 138, 1987
	rep. No. 97, 1989
s. 121D.....	ad. No. 17, 1961
	rs. No. 110, 1964
	am. No. 51, 1973; No. 108, 1981
	rep. No. 49, 1985
	ad. No. 138, 1987
	rep. No. 97, 1989
s. 121DA.....	ad. No. 110, 1964
	am. No. 108, 1981; No. 47, 1984; Nos. 49 and 123, 1985; No. 138, 1987
	rep. No. 97, 1989
s. 121DAA.....	ad. No. 47, 1984
	am. No. 138, 1987
	rep. No. 97, 1989
s. 121DAAA.....	ad. No. 138, 1987
	rep. No. 97, 1989
s. 121DAB.....	ad. No. 47, 1984
	am. Nos. 49 and 123, 1985
	rs. No. 138, 1987
	rep. No. 97, 1989
s. 121DB.....	ad. No. 110, 1964
	am. No. 51, 1973; No. 47, 1984; No. 138, 1987
	rep. No. 97, 1989
s. 121DC.....	ad. No. 110, 1964
	am. No. 51, 1973; No. 47, 1984
	rs. No. 138, 1987
	rep. No. 97, 1989

## Endnotes

### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
s. 121DD.....	ad. No. 110, 1964 am. No. 103, 1965; No. 47, 1972; No. 51, 1973; No. 126, 1977; No. 106, 1982 rs. No. 47, 1984 am. No. 138, 1987 rep. No. 97, 1989
s. 121DE.....	ad. No. 110, 1964 am. No. 51, 1973; No. 108, 1981 rep. No. 49, 1985
s. 121E.....	ad. No. 17, 1961 am. No. 51, 1973 rep. No. 97, 1989
Div. 10 of Part III (ss. 122–124)	rep. No. 60, 1968
s. 122.....	rep. No. 60, 1968
s. 122AA.....	ad. No. 69, 1963 rep. No. 60, 1968
s. 122AB.....	ad. No. 70, 1959 rep. No. 60, 1968
s. 122E.....	ad. No. 60, 1968 am. No. 126, 1974; No. 108, 1981 rep. No. 107, 1989
ss. 122F, 122G.....	ad. No. 60, 1968 am. No. 51, 1973; No. 126, 1974; No. 108, 1981 rep. No. 107, 1989
s. 122NA.....	ad. No. 108, 1981 rep. No. 107, 1989
s. 122Q.....	ad. No. 60, 1968 am. No. 93, 1969; No. 51, 1973; No. 108, 1981 rep. No. 107, 1989
s. 123.....	rs. No. 44, 1951

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## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
	rep. No. 60, 1968
s. 123AA .....	ad. No. 11, 1947
	am. No. 44, 1951; No. 18, 1960; No. 69, 1963
	rep. No. 60, 1968
s. 123A .....	ad. No. 30, 1939
	am. No. 17, 1940; No. 11, 1947; No. 44, 1951; No. 55, 1958; No. 70, 1959; No. 18, 1960
	rep. No. 69, 1963
s. 124 .....	rs. No. 44, 1951
	am. No. 110, 1964
	rep. No. 60, 1968
s. 124A .....	ad. No. 44, 1951
	am. No. 18, 1960
	rep. No. 60, 1968
s. 124AA .....	ad. No. 103, 1965
	rep. No. 60, 1968
s. 124B .....	ad. No. 44, 1951
	am. No. 70, 1959
	rep. No. 60, 1968
s. 124C .....	ad. No. 44, 1951
	am. No. 69, 1963
	rep. No. 60, 1968
s. 124D .....	ad. No. 28, 1952
	rep. No. 60, 1968
s. 124DA .....	ad. No. 39, 1962
	am. No. 69, 1963; No. 46, 1964
	rep. No. 60, 1968
Div. 10AA of Part III .....	ad. No. 69, 1963
(ss. 124DB–124DH, 124J–124DN)	rep. No. 126, 1974
s. 124AEA .....	ad. No. 57, 1978

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### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
	rep. No. 107, 1989
s. 124ANA .....	ad. No. 108, 1981
	rep. No. 107, 1989
s. 124AR .....	ad. No. 126, 1974
	am. No. 205, 1976; No. 57, 1978; No. 24, 1980; Nos. 108, 109 and 154, 1981; No. 14, 1983
	rep. No. 107, 1989
s. 124DB .....	ad. No. 69, 1963
	am. No. 164, 1973
	rep. No. 126, 1974
s. 124DC .....	ad. No. 69, 1963
	rep. No. 126, 1974
s. 124DD .....	ad. No. 69, 1963
	am. No. 148, 1968; No. 93, 1969; No. 51, 1973
	rep. No. 126, 1974
s. 124DE .....	ad. No. 69, 1963
	am. No. 51, 1973
	rep. No. 126, 1974
s. 124DF .....	ad. No. 69, 1963
	am. No. 103, 1965; No. 50, 1966; No. 93, 1969; No. 51, 1973
	rep. No. 126, 1974
s. 124DG .....	ad. No. 69, 1963
	rep. No. 126, 1974
s. 124DH .....	ad. No. 69, 1963
	am. Nos. 51 and 164, 1973
	rep. No. 126, 1974
s. 124DJ .....	ad. No. 69, 1963
	am. No. 164, 1973
	rep. No. 126, 1974
ss. 124DK, 124DL .....	ad. No. 69, 1963
	rep. No. 126, 1974

## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
ss. 124DM, 124DN.....	ad. No. 69, 1963 am. No. 60, 1968; No. 51, 1973 rep. No. 126, 1974
s. 124ZP.....	ad. No. 98, 1992 rep. No. 46, 1998
Subheads. to s. 124ZZB(1)–(3)....	rep. No. 46, 1998
s. 124ZZC.....	ad. No. 181, 1994 rep. No. 46, 1998
s. 125.....	am. No. 65, 1940; No. 22, 1942; No. 10, 1943; No. 48, 1950; No. 18, 1960; No. 69, 1963; Nos. 103 and 143, 1965 rep. No. 85, 1967 ad. No. 54, 1971 am. No. 51, 1973; No. 80, 1975; No. 25, 1983; No. 98, 1992 rep. No. 95, 1997
Div. 11A of Part III..... (ss. 128A–128D)	ad. No. 85, 1959 rep. No. 85, 1967
s. 128E.....	ad. No. 85, 1959 rep. No. 38, 1967
s. 128M.....	ad. No. 54, 1971 am. No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974) rep. No. 138, 1994
Div. 11B of Part III..... (ss. 128S, 128T)	ad. No. 172, 1978 rep. No. 58, 1987
s. 128S.....	ad. No. 172, 1978 am. No. 108, 1981 rep. No. 58, 1987
s. 128T.....	ad. No. 172, 1978 rep. No. 58, 1987
Div. 13 of Part III (s. 136).....	rep. No. 29, 1982
s. 136.....	rep. No. 29, 1982
Div. 13A of Part III (s. 136A).....	ad. No. 126, 1977 rep. No. 224, 1992

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### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
s. 136A.....	ad. No. 126, 1977 am. No. 123, 1984 rep. No. 224, 1992
Div. 14 of Part III ..... (ss. 137–140)	rep. No. 126, 1977
s. 137.....	rep. No. 126, 1977
s. 138.....	am. No. 50, 1942 rep. No. 126, 1977
s. 139.....	rep. No. 126, 1977
s. 139FH.....	ad. No. 169, 1995 rep. No. 122, 1997
s. 140.....	am. No. 143, 1965 rep. No. 126, 1977
s. 158AA.....	ad. No. 50, 1966 am. No. 51, 1973; No. 126, 1977; No. 57, 1978; No. 108, 1981 rep. No. 103, 1983
ss. 158AB, 158AC.....	ad. No. 50, 1966 am. No. 51, 1973 rep. No. 126, 1977
Div. 16A of Part III..... (ss. 158B–158E)	ad. No. 45, 1953 rep. No. 138, 1987
ss. 158B–158E.....	ad. No. 45, 1953 rep. No. 138, 1987
Div. 16B of Part III..... (ss. 159, 159A–159G)	ad. No. 101, 1969 rep. No. 107, 1989
s. 159.....	am. No. 88, 1936; No. 65, 1940; No. 58, 1941; No. 22, 1942; No. 11, 1947; No. 38, 1950 rep. No. 81, 1953 ad. No. 101, 1969 am. No. 51, 1973; No. 205, 1976; No. 108, 1981 rep. No. 107, 1989
s. 159A.....	ad. No. 101, 1969

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## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
	am. No. 51, 1973; No. 205, 1976; No. 108, 1981 rep. No. 107, 1989
s. 159B .....	ad. No. 101, 1969 am. No. 51, 1973; No. 108, 1981 rep. No. 107, 1989
s. 159C .....	ad. No. 101, 1969 am. No. 51, 1973; No. 205, 1976; No. 108, 1981 rep. No. 107, 1989
s. 159D .....	ad. No. 101, 1969 am. No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 108, 1981 rep. No. 107, 1989
s. 159E .....	ad. No. 101, 1969 am. No. 108, 1981 rep. No. 107, 1989
s. 159F .....	ad. No. 101, 1969 rep. No. 107, 1989
s. 159G .....	ad. No. 101, 1969 am. No. 51, 1973; No. 108, 1981 rep. No. 107, 1989
s. 159GB .....	ad. No. 205, 1976 rep. No. 56, 1989
s. 159GZD .....	ad. No. 138, 1987 am. No. 78, 1988 rep. No. 58, 1990
ss. 159GZO, 159GZP .....	ad. No. 138, 1987 rep. No. 174, 1997
s. 159GZZP .....	ad. No. 153, 1988 rep. No. 4, 1991
s. 159GZZZA .....	ad. No. 153, 1988 rep. No. 4, 1991

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### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
s. 159GZZZMA .....	ad. No. 82, 1994 rep. No. 170, 1995
Subdiv. E of Div. 16K of..... Part III (s. 159GZZZT)	ad. No. 58, 1990 rep. No. 46, 1998
s. 159GZZZT .....	ad. No. 58, 1990 rep. No. 46, 1998
Subdiv. A of Div. 16L of..... Part III	rep. No 163, 1994
s. 159GZZZU.....	ad. No. 98, 1992 am. No. 56, 1994 rep. No. 163, 1994
ss. 159GZZZV–159GZZZZ .....	ad. No. 98, 1992 rep. No. 163, 1994
ss. 159GZZZZA, 159GZZZZB ....	ad. No. 98, 1992 am. No. 56, 1994 rep. No. 163, 1994
s. 159GZZZZC .....	ad. No. 98, 1992 rep. No. 163, 1994
s. 159GZZZZD .....	ad. No. 98, 1992 rep. No. 163, 1994
Heading to Subdiv. B of..... Div. 16L of Part III	rep. No. 163, 1994
s. 159N.....	ad. No. 117, 1975 am. No. 56, 1976; No. 126, 1977; No. 108, 1981; No. 106, 1982; No. 103, 1983 rep. No. 123, 1985
s. 159Q.....	ad. No. 117, 1975 rep. No. 123, 1985
s. 159R .....	ad. No. 117, 1975 am. Nos. 50 and 53, 1976; No. 124, 1980; No. 108, 1981; No. 54, 1983; No. 47, 1984; No. 49, 1985 rep. No. 123, 1985

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## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
s. 159S .....	ad. No. 117, 1975 rep. No. 53, 1976
ss. 159SB–159SE.....	ad. No. 105, 1989 rep. No. 7, 1993
s. 159SH.....	ad. No. 105, 1989 rep. No. 7, 1993
s. 159SK.....	ad. No. 105, 1989 rep. No. 208, 1992
s. 159SN.....	ad. No. 105, 1989 am. No. 56, 1994 rep. No. 208, 1992
ss. 159SP–159SR.....	ad. No. 105, 1989 rep. No. 208, 1992
s. 159SV.....	ad. No. 105, 1989 am. No. 56, 1994 rep. No. 208, 1992
ss. 159SW–159SY .....	ad. No. 105, 1989 rep. No. 208, 1992
s. 159T .....	ad. No. 117, 1975 am. Nos. 50 and 56, 1976; No. 108, 1981 rep. No. 123, 1985
Subdiv. AAC of Div. 17 of..... Part III (ss. 159T, 159TA–159TL)	ad. No. 135, 1990 rep. No. 208, 1992
ss. 159T, 159TA–159TL .....	ad. No. 135, 1990 rep. No. 208, 1992
s. 159V.....	ad. No. 117, 1975 am. No. 108, 1981 rep. No. 123, 1985
s. 159W.....	ad. No. 117, 1975 rep. No. 123, 1985

## Endnotes

### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
s. 159X.....	ad. No. 117, 1975 am. No. 50, 1976 rep. No. 123, 1985
s. 159XA.....	ad. No. 109, 1981 am. No. 106, 1982; No. 25, 1983 rep. No. 123, 1985
s. 159Y.....	ad. No. 117, 1975 rep. No. 123, 1985
Subdiv. AA of Div. 17 of ..... Part III (ss. 159ZA–159ZQ)	ad. No. 38, 1982 rep. No. 138, 1994
s. 159ZA.....	ad. No. 38, 1982 am. No. 49, 1983; No. 135, 1990 rep. No. 138, 1994
ss. 159ZB–159ZE.....	ad. No. 38, 1982 rep. No. 138, 1994
s. 159ZF.....	ad. No. 38, 1982 rs. No. 106, 1982 rep. No. 138, 1994
ss. 159ZG, 159ZH.....	ad. No. 38, 1982 rep. No. 138, 1994
s. 159ZJ.....	ad. No. 38, 1982 am. No. 106, 1982; No. 49, 1983 rep. No. 138, 1994
s. 159ZK.....	ad. No. 38, 1982 am. No. 106, 1982; No. 49, 1983; No. 109, 1986 rep. No. 138, 1994
s. 159ZKA.....	ad. No. 49, 1983 rep. No. 138, 1994
ss. 159ZL, 159ZM.....	ad. No. 38, 1982 am. No. 106, 1982 rep. No. 138, 1994

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## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
s. 159ZN .....	ad. No. 38, 1982 am. No. 106, 1982; No. 49, 1983 rep. No. 138, 1994
s. 159ZNA .....	ad. No. 106, 1982 am. No. 25, 1983 rep. No. 138, 1994
ss. 159ZNB, 159ZNC .....	ad. No. 106, 1982 rep. No. 138, 1994
ss. 159ZO, 159ZP .....	ad. No. 38, 1982 rep. No. 138, 1994
s. 159ZQ .....	ad. No. 38, 1982 am. No. 106, 1982 rep. No. 138, 1994
s. 160.....	rs. No. 58, 1941; No. 22, 1942 am. No. 50, 1942; No. 10, 1943; No. 28, 1944; No. 4, 1945; No. 6, 1946; No. 11, 1947; No. 44, 1948; No. 66, 1949 rep. No. 48, 1950 ad. No. 44, 1951 am. No. 90, 1952; No. 45, 1953; No. 70, 1959; No. 110, 1964; No. 143, 1965; No. 50, 1966; No. 76, 1967; No. 51, 1973; No. 126, 1974; No. 117, 1975; Nos. 57 and 126, 1977; No. 108, 1981 rep. No. 107, 1989
s. 160AA.....	ad. No. 58, 1941 am. Nos. 22 and 50, 1942; No. 11, 1947 rep. No. 48, 1950 ad. No. 126, 1974 rep. No. 117, 1975 ad. No. 123, 1978 am. No. 149, 1979; No. 57, 1980; Nos. 108 and 109, 1981; No. 106, 1982 rs. No. 47, 1984 am. Nos. 123 and 129, 1985; Nos. 49 and 109, 1986

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### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
	rep. No. 105, 1989
s. 160ABA .....	ad. No. 6, 1946
	rs. No. 44, 1948
	am. No. 48, 1950; No. 44, 1951; No. 34, 1963; Nos. 51 and 52, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 36, 1978; No. 108, 1981; No. 123, 1984
	rep. No. 107, 1989
s. 160AC .....	ad. No. 22, 1942
	am. No. 50, 1942
	rep. No. 48, 1950
	ad. No. 87, 1968
	am. No. 18, 1969; Nos. 51 and 165, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 126, 1974; No. 117, 1975; Nos. 108 and 111, 1981
	rep. No. 107, 1989
s. 160ACA .....	ad. No. 57, 1978
	am. No. 24, 1980; Nos. 108 and 109, 1981; No. 168, 1985; No. 11, 1988; No. 129, 1989
	rep. No. 107, 1989
ss. 160ACB, 160ACC.....	ad. No. 57, 1978
	rep. No. 107, 1989
s. 160ACD .....	ad. No. 49, 1985
	am. No. 24, 1980; No. 108, 1981
	rep. No. 107, 1989
s. 160AE .....	ad. No. 22, 1942
	am. No. 50, 1942; No. 37, 1945
	rep. No. 48, 1950
s. 160AF.....	ad. No. 3, 1944
	rep. No. 85, 1959
Div. 18 of Part III .....	ad. No. 3, 1944
(ss. 160AF–160AH, 160AJ– 160AM)	rep. No. 85, 1959

## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
Div. 18 of Part III ..... (ss. 160AE–160AG)	ad. No. 18, 1960 rs. No. 80, 1975
ss. 160AE–160AF.....	ad. No. 18, 1960 rs. No. 80, 1975 rep. No. 51, 1986
s. 160AG.....	ad. No. 3, 1944 rep. No. 85, 1959 ad. No. 18, 1960 rs. No. 4, 1968 am. No. 51, 1973 rs. No. 80, 1975 rep. No. 51, 1986
ss. 160AH–160AM.....	ad. No. 3, 1944 rep. No. 85, 1959
Div. 19 of Part III ..... (160AN–160AT)	ad. No. 6, 1946 rep. No. 85, 1959
ss. 160AN, 160AO.....	ad. No. 6, 1946 rep. No. 85, 1959
s. 160AP.....	ad. No. 6, 1946 rep. No. 85, 1959 ad. No. 87, 1978 am. No. 123, 1984 rep. No. 73, 1989
s. 160APKB.....	ad. No. 216, 1991 rep. No. 89, 2000
s. 160APM.....	ad. No. 58, 1987 rep. No. 216, 1991
s. 160APN.....	ad. No. 58, 1987 rep. No. 216, 1991
s. 160APNA.....	ad. No. 20, 1990 rep. No. 216, 1991

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### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
ss. 160APR–160APT.....	ad. No. 58, 1987 rep. No. 216, 1991
ss. 160APVA, 160APVB.....	ad. No. 48, 1991 rep. No. 216, 1991
s. 160APVE.....	ad. No. 48, 1991 rep. No. 216, 1991
s. 160APY.....	ad. No. 58, 1987 rep. No. 216, 1991
s. 160APYA.....	ad. No. 20, 1990 am. No. 4, 1991 rep. No. 216, 1991
s. 160APYAA.....	ad. No. 4, 1991 rep. No. 216, 1991
s. 160AQ.....	ad. No. 6, 1946 rep. No. 85, 1959 ad. No. 58, 1987 rep. No. 216, 1991
s. 160AQA.....	ad. No. 58, 1987 rep. No. 216, 1991
ss. 160AQCF–160AQCH.....	ad. No. 48, 1991 rep. No. 216, 1991
Subdiv. BB of Div. 7 of..... Part IIIAA (ss. 160AQZI– 160AQZK)	ad. No. 93, 1999 rep. No. 89, 2000
ss. 160AQZI–160AQZK.....	ad. No. 93, 1999 rep. No. 89, 2000
s. 160AR.....	ad. No. 6, 1946 am. No. 44, 1948; No. 44, 1951 rep. No. 85, 1959
s. 160AS.....	ad. No. 6, 1946 rep. No. 85, 1959 ad. No. 58, 1987

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## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
	am. No. 5, 1991
	rep. No. 101, 1992
s. 160AT .....	ad. No. 6, 1946
	rep. No. 85, 1959
s. 160ATE.....	ad. No. 79, 2000
	rep. No. 89, 2000
s. 160ATI.....	ad. No. 79, 2000
	rep. No. 89, 2000
Part IIIA.....	ad. No. 17, 1940
(ss. 160A–160D)	rep. No. 44, 1951
Part IIIA.....	rep. No. 44, 1951
(ss. 160A–160E)	
s. 160A.....	ad. No. 17, 1940
	rs. No. 3, 1944
	am. No. 44, 1948
	rep. No. 44, 1951
s. 160B.....	ad. No. 17, 1940
	am. No. 48, 1950
	rep. No. 44, 1951
s. 160C.....	ad. No. 17, 1940
	am. No. 65, 1940; No. 58, 1941; Nos. 22 and 50, 1942; No. 10, 1943; No. 44, 1948
	rep. No. 44, 1951
s. 160D.....	ad. No. 17, 1940
	rep. No. 44, 1951
s. 160E.....	ad. No. 58, 1941
	am. Nos. 22 and 50, 1942
	rs. No. 11, 1947
	am. No. 63, 1947
	rep. No. 44, 1951
s. 160ZZOA.....	ad. No. 35, 1990

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### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
	am. No. 5, 1991
	rep. No. 48, 1991
Part IIIB .....	ad. No. 69, 1941
(ss. 160F–160J)	rep. No. 22, 1942
Part IIIB .....	ad. No. 11, 1947
(ss. 160F–160T)	rep. No. 81, 1953
s. 160F .....	ad. No. 69, 1941
	rep. No. 22, 1942
	ad. No. 11, 1947
	am. No. 48, 1950
	rep. No. 81, 1953
ss. 160G, 160H .....	ad. No. 69, 1941
	rep. No. 22, 1942
	ad. No. 11, 1947
	rep. No. 81, 1953
s. 160J .....	ad. No. 69, 1941
	rep. No. 22, 1942
	ad. No. 11, 1947
	am. No. 48, 1950
	rep. No. 81, 1953
s. 160K .....	ad. No. 11, 1947
	am. No. 44, 1948; No. 48, 1950
	rs. No. 44, 1951
	am. No. 90, 1952
	rep. No. 81, 1953
ss. 160L, 160M .....	ad. No. 11, 1947
	rep. No. 81, 1953
s. 160N .....	ad. No. 11, 1947
	am. No. 48, 1950
	rep. No. 81, 1953
s. 160P .....	ad. No. 11, 1947

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## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
	rep. No. 81, 1953
s. 160Q.....	ad. No. 11, 1947
	am. No. 44, 1948; No. 44, 1951
	rep. No. 81, 1953
ss. 160R, 160S .....	ad. No. 11, 1947
	am. No. 48, 1950
	rep. No. 81, 1953
s. 160T .....	ad. No. 11, 1947
	rep. No. 81, 1953
s. 160ZLA.....	ad. No. 82, 1994
	rep. No. 170, 1995
s. 160ZZPJA .....	ad. No. 46, 1998
	rep. No. 94, 1999
s. 160ZZPZAA .....	ad. No. 46, 1998
	rep. No. 94, 1999
s. 160ZZRAAAA.....	ad. No. 46, 1998
	rep. No. 94, 1999
Note to s. 160ZZSJ.....	rep. No. 94, 1999
s. 160ZZSQ.....	ad. No. 122, 1997
	rep. No. 94, 1999
ss. 161B–161D.....	ad. No. 174, 1997
	rep. No. 91, 2000
s. 161E .....	ad. No. 174, 1997
	am. No. 179, 1999
	rep. No. 91, 2000
s. 163C .....	ad. No. 169, 1995
	rep. No. 11, 1999
s. 165.....	am. No. 10, 1943; No. 51, 1973; No. 123, 1984; No. 78, 1988; No. 174, 1997
	rep. No. 91, 2000
s. 170B .....	ad. No. 103, 1965

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<b>Provision affected</b>	<b>How affected</b>
	am. No. 51, 1973; No. 216, 1973 (as am. by No. 20, 1974); No. 108, 1981
	rep. No. 91, 2000
Div. 1 of Part V.....	rep. No. 48, 1986
(ss. 178, 180–184)	
s. 178.....	am. No. 108, 1981
	rep. No. 48, 1986
s. 179.....	rep. No. 49, 1985
s. 180.....	am. No. 10, 1943
	rep. No. 48, 1986
s. 181.....	rep. No. 48, 1986
s. 182.....	am. No. 63, 1947; No. 48, 1950; No. 18, 1955; No. 39, 1957; No. 17, 1960; No. 115, 1964; No. 143, 1965; No. 85, 1967
	rs. No. 123, 1984
	rep. No. 48, 1986
s. 183.....	am. No. 216, 1973 (as am. by No. 20, 1974); No. 108, 1981
	rep. No. 48, 1986
s. 184.....	am. No. 216, 1973 (as am. by No. 20, 1974); No. 108, 1981
	rep. No. 48, 1986
	ad. No. 23, 1987
	rs. No. 8, 1988
	rep. No. 216, 1991
s. 184A.....	ad. No. 165, 1976
	am. No. 123, 1984
	rep. No. 23, 1987
s. 184B.....	ad. No. 165, 1976
	rep. No. 123, 1984
s. 184C.....	ad. No. 165, 1976
	rep. No. 23, 1987



## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
Part V..... (ss. 185–188, 188A, 188B, 189, 189A, 189B, 190, 193, 199, 200B, 201)	rep. No. 216, 1991
s. 185.....	am. No. 108, 1981; No. 48, 1986 rep. No. 216, 1991
s. 186.....	rep. No. 216, 1991
s. 187.....	am. No. 53, 1973; No. 165, 1976; No. 87, 1978; No. 108, 1981 rs. No. 48, 1986 am. No. 23, 1987 rep. No. 216, 1991
s. 188.....	am. No. 143, 1965; No. 108, 1981 rs. No. 48, 1986 rep. No. 216, 1991
s. 188A.....	ad. No. 48, 1986 rep. No. 216, 1991
s. 188B.....	ad. No. 48, 1986 am. No. 23, 1987 rep. No. 216, 1991
s. 189.....	am. No. 143, 1965; No. 108, 1981 rs. No. 48, 1986 am. No. 23, 1987 rep. No. 216, 1991
s. 189A.....	ad. No. 48, 1986 rep. No. 216, 1991
s. 189B.....	ad. No. 8, 1988 rep. No. 216, 1991
s. 190.....	am. Nos. 48 and 112, 1986 rep. No. 216, 1991
s. 191.....	rep. No. 48, 1986
s. 192.....	am. No. 216, 1973 (as am. by No. 20, 1974)

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### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
	rep. No. 48, 1986
s. 193.....	am. No. 143, 1965; No. 51, 1973; No. 117, 1975; No. 149, 1979; Nos. 108 and 110, 1981; No. 29, 1982; No. 123, 1984; No. 48, 1986
	rep. No. 216, 1991
s. 194.....	am. No. 108, 1981
	rep. No. 48, 1986
s. 195.....	rep. No. 48, 1986
s. 196.....	rs. No. 53, 1973; No. 165, 1976
	am. No. 87, 1978
	rep. No. 48, 1986
s. 196A.....	ad. No. 53, 1973
	am. No. 165, 1976; No. 48, 1986
	rep. No. 23, 1987
s. 197.....	am. No. 53, 1973; No. 165, 1976
	rep. No. 48, 1986
s. 198.....	rs. No. 165, 1976
	am. No. 48, 1986
	rep. No. 23, 1987
s. 199.....	rs. No. 165, 1976
	am. No. 48, 1986; No. 23, 1987
	rep. No. 216, 1991
s. 200.....	rs. No. 165, 1976
	rep. No. 23, 1987
s. 200A.....	ad. No. 19, 1979
	rep. No. 23, 1987
s. 200B.....	ad. No. 48, 1986
	am. No. 23, 1987
	rep. No. 216, 1991
s. 201.....	am. No. 123, 1984; No. 48, 1986
	rep. No. 216, 1991
s. 202.....	rs. No. 123, 1984

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## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
	am. No. 46, 1986
	rep. No. 48, 1986
s. 202E .....	ad. No. 97, 1988
	rep. No. 57, 1990
s. 202ED .....	ad. No. 97, 1988
	rep. No. 57, 1990
s. 203 .....	rep. No. 5, 1937
	ad. No. 87, 1978
	rep. No. 73, 1989
s. 204A .....	ad. No. 87, 1978
	rep. No. 73, 1989
s. 207 .....	am. No. 46, 1938; No. 108, 1981; No. 123, 1982; No. 123, 1984; No. 101, 1992; No. 120, 1995
	rep. No. 11, 1999
s. 207A .....	ad. No. 101, 1992
	am. No. 120, 1995
	rep. No. 11, 1999
s. 208A .....	ad. No. 87, 1978
	rep. No. 73, 1989
s. 208B .....	ad. No. 87, 1978
	am. No. 108, 1981; No. 73, 1989
	rep. No. 11, 1999
s. 210 .....	am. No. 46, 1938
	rep. No. 39, 1962
ss. 211, 212 .....	rep. No. 39, 1962
s. 212A .....	ad. No. 48, 1950
	rep. No. 39, 1962
s. 217 .....	am. No. 87, 1978
	rep. No. 123, 1984
s. 220AAV .....	ad. No. 47, 1998
	rep. No. 11, 1999

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<b>Provision affected</b>	<b>How affected</b>
ss. 220AAX, 220AAY .....	ad. No. 47, 1998 rep. No. 11, 1999
s. 220AG .....	ad. No. 138, 1994 rep. No. 47, 1998
s. 220AI .....	ad. No. 138, 1994 rep. No. 47, 1998
s. 220AT .....	ad. No. 138, 1994 rep. No. 47, 1998
s. 220AV .....	ad. No. 138, 1994 am. No. 47, 1998 rep. No. 11, 1999
s. 220AW .....	ad. No. 138, 1994 rep. No. 120, 1995
s. 221 .....	rep. No. 58, 1941 ad. No. 22, 1942 am. No. 6, 1946; No. 43, 1954; No. 85, 1959; No. 143, 1965; No. 50, 1966; No. 51, 1973 rep. No. 134, 1980
s. 221AB .....	ad. No. 165, 1973 rep. No. 26, 1974
s. 221B .....	ad. No. 65, 1940 rs. No. 63, 1947 rep. No. 216, 1991
Div. 2 of Part VI .....	ad. No. 65, 1940
(ss. 221A–221H, 221J–221H, 221P–221Y)	rep. No. 63, 1947
ss. 221A–221E .....	ad. No. 65, 1940 rep. No. 63, 1947
s. 221EA .....	ad. No. 87, 1978 rep. No. 73, 1989
s. 221EB .....	ad. No. 87, 1978

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## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
	am. No. 108, 1981
	rep. No. 73, 1989
s. 221EC.....	ad. No. 45, 1990
	am. No. 170, 1995
	rep. No. 47, 1998
s. 221ED .....	ad. No. 45, 1990
	rep. No. 47, 1998
ss. 221EDA–221EDC.....	ad. No. 170, 1995
	rep. No. 47, 1998
s. 221F .....	ad. No. 65, 1940
	rep. No. 63, 1947
s. 221G.....	ad. No. 65, 1940
	am. No. 3, 1944
	rs. No. 63, 1947
	am. No. 44, 1951; No. 143, 1965; No. 51, 1973; No. 87, 1978; No. 108, 1981; Nos. 47 and 123, 1984; No. 97, 1988; Nos. 73 and 167, 1989; No. 191, 1992; No. 32, 1993
	rep. No. 170, 1995
s. 221H.....	ad. No. 65, 1940
	rep. No. 63, 1947
s. 221HA.....	ad. No. 10, 1943
	rs. No. 3, 1944
	rep. No. 63, 1947
s. 221J.....	ad. No. 65, 1940
	rep. No. 63, 1947
s. 221KA.....	ad. No. 3, 1944
	rep. No. 63, 1947
s. 221KB.....	ad. No. 3, 1944
	am. No. 4, 1945
	rep. No. 63, 1947
ss. 221KC, 221KD.....	ad. No. 3, 1944

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<b>Provision affected</b>	<b>How affected</b>
	rep. No. 63, 1947
s. 221KE .....	ad. No. 28, 1944
	rep. No. 63, 1947
s. 221KF.....	ad. No. 11, 1947
	rep. No. 63, 1947
s. 221L .....	ad. No. 65, 1940
	am. No. 3, 1944
	rs. No. 63, 1947
	am. No. 66, 1949; No. 143, 1965; No. 51, 1973; No. 108, 1981; No. 123, 1984
	rep. No. 170, 1995
s. 221M.....	ad. No. 65, 1940
	am. No. 10, 1943; No. 3, 1944
	rs. No. 63, 1947
	am. No. 143, 1965; No. 108, 1981; No. 123, 1984
	rep. No. 170, 1995
s. 221N.....	ad. No. 65, 1940
	rep. No. 63, 1947
s. 221NA.....	ad. No. 123, 1984
	am. No. 170, 1995; No. 47, 1998
	rep. No. 11, 1999
s. 221NB .....	ad. No. 123, 1984
	rep. No. 120, 1995
s. 221P .....	ad. No. 65, 1940
	rs. No. 63, 1947
	am. No. 44, 1951; No. 85, 1959; No. 87, 1978; No. 108, 1981; No. 14, 1983; No. 123, 1984; No. 154, 1986; No. 73, 1989; No. 3, 1992; No. 32, 1993
	rep. No. 170, 1995
s. 221Q.....	ad. No. 65, 1940
	rs. No. 63, 1947

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<b>Provision affected</b>	<b>How affected</b>
	am. No. 216, 1973 (as am. by No. 20, 1974); No. 87, 1978; No. 133, 1980; No. 123, 1984; No. 97, 1988; No. 73, 1989 rep. No. 170, 1995
ss. 221R, 221S .....	ad. No. 65, 1940 rep. No. 63, 1947
s. 221TA .....	ad. No. 87, 1978 am. No. 108, 1981 rep. No. 73, 1989
s. 221T .....	ad. No. 65, 1940 rs. No. 63, 1947 am. No. 143, 1965; No. 108, 1981; No. 123, 1984 rep. No. 170, 1995
ss. 221V–221X .....	ad. No. 65, 1940 rep. No. 63, 1947
s. 221U .....	ad. No. 65, 1940 am. No. 3, 1944 rs. No. 63, 1947 am. No. 87, 1978 rep. No. 123, 1984 ad. No. 49, 1985 am. No. 48, 1986 rep. No. 216, 1991
s. 221Y .....	ad. No. 65, 1940 rs. No. 63, 1947 am. No. 108, 1981; No. 123, 1984 rep. No. 170, 1995
s. 221YAA .....	ad. No. 44, 1951 rep. No. 123, 1984
s. 221YAB .....	ad. No. 85, 1959 rep. No. 38, 1967
s. 221YBA .....	ad. No. 44, 1951

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<b>Provision affected</b>	<b>How affected</b>
	rep. No. 85, 1959
s. 221YCA .....	ad. No. 44, 1951
	rep. No. 85, 1959
s. 221YDBA .....	ad. No. 87, 1978
	am. No. 108, 1981
	rep. No. 73, 1989
s. 221YHAA .....	ad. No. 103, 1983
	am. No. 124, 1984
	rep. No. 227, 1992
s. 221YHE .....	ad. No. 14, 1983
	rep. No. 47, 1984
s. 221YHJ .....	ad. No. 14, 1983
	am. Nos. 123 and 124, 1984; No. 154, 1986; Nos. 191 and 227, 1992; No. 32, 1993; No. 170, 1995
	rep. No. 47, 1998
s. 221YHK .....	ad. No. 14, 1983
	am. Nos. 123 and 124, 1984
	rep. No. 227, 1992
s. 221YHLA.....	ad. No. 123, 1984
	am. No. 47, 1998
	rep. No. 11, 1999
s. 221YHLB.....	ad. No. 123, 1984
	rep. No. 120, 1995
s. 221YHO .....	ad. No. 14, 1983
	rep. No. 123, 1984
s. 221YHZF .....	ad. No. 154, 1986
	rep. No. 11, 1999
s. 221YHZG.....	ad. No. 154, 1986
	rep. No. 120, 1995
s. 221YHZLA .....	ad. No. 35, 1992
	rep. No. 11, 1999

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## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
s. 221ZDA .....	ad. No. 123, 1984 rep. No. 11, 1999
s. 221ZDB.....	ad. No. 123, 1984 rep. No. 120, 1995
s. 221ZQ .....	ad. No. 14, 1983 rep. No. 11, 1999
s. 221ZQA .....	ad. No. 123, 1984 rep. No. 11, 1999
s. 221ZQB.....	ad. No. 123, 1984 rep. No. 120, 1995
ss. 221ZXH–221ZXJ.....	ad. No. 85, 1998 rep. No. 11, 1999
Div. 7 of Part VI .....	ad. No. 2, 1989
(s. 221ZY)	rs. No. 138, 1992 rep. No. 11, 1999
s. 221ZY .....	ad. No. 2, 1989 rs. No. 138, 1992 am. No. 116, 1993; No. 138, 1994; No. 45, 1998; No. 106, 2000 rep. No. 11, 1999
s. 222AJC.....	ad. No. 32, 1993 am. No. 138, 1994; No. 47, 1998 rep. No. 11, 1999
s. 223.....	am. No. 143, 1965; No. 108, 1981 rs. No. 123, 1984 am. No. 49, 1984; No. 20, 1990; No. 5, 1991 rep. No. 101, 1992
s. 223A.....	ad. No. 62, 1987 am. No. 95, 1988 rep. No. 30, 1995
Part VII .....	rep. No. 123, 1984
(ss. 222–251)	

## Endnotes

### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
ss. 222–226.....	rep. No. 123, 1984
s. 226A.....	ad. No. 101, 1992 am. No. 11, 1999 rep. No. 91, 2000
ss. 227, 228.....	rep. No. 123, 1984
s. 229.....	am. No. 108, 1981 rep. No. 123, 1984
s. 230.....	am. No. 143, 1965; No. 87, 1978; No. 108, 1981 rep. No. 123, 1984
ss. 231, 232.....	am. No. 143, 1965; No. 108, 1981 rep. No. 123, 1984
s. 233.....	am. No. 44, 1951; No. 143, 1965; No. 216, 1973 (as am. by No. 20, 1974); No. 165, 1976; No. 108, 1981 rep. No. 123, 1984
s. 234.....	am. No. 44, 1951; No. 143, 1965; No. 216, 1973 (as am. by No. 20, 1974) rs. No. 165, 1976 rep. No. 123, 1984
s. 235.....	rs. No. 165, 1976 rep. No. 123, 1984
s. 236.....	am. No. 44, 1951; No. 216, 1973 (as am. by No. 20, 1974) rep. No. 123, 1984
s. 237.....	am. No. 44, 1951; No. 216, 1973 (as am. by No. 20, 1974); No. 165, 1976 rep. No. 123, 1984
ss. 238–246.....	rep. No. 123, 1984
s. 247.....	am. No. 34, 1963; No. 108, 1981 rep. No. 123, 1984
s. 248.....	am. No. 143, 1965; No. 108, 1981 rep. No. 123, 1984
ss. 249, 250.....	rep. No. 123, 1984

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## Endnote 5—Miscellaneous

<b>Provision affected</b>	<b>How affected</b>
s. 251.....	am. No. 87, 1978 rep. No. 123, 1984
s. 251H.....	ad. No. 10, 1943 rep. No. 216, 1973
Part VIIB..... (ss. 251–251Z, 251ZA–251ZH, 251ZJ)	ad. No. 53, 1976 rep. No. 51, 1983
ss. 251R–251X.....	ad. No. 53, 1976 rep. No. 51, 1983
s. 251Y.....	ad. No. 53, 1976 rep. No. 98, 1976
s. 251Z.....	ad. No. 53, 1976 rep. No. 98, 1976
ss. 251ZA–251ZE.....	ad. No. 53, 1976 rep. No. 98, 1976
ss. 251ZF, 251ZG.....	ad. No. 53, 1976 rep. No. 51, 1983
s. 251ZH.....	ad. No. 53, 1976 rs. No. 98, 1976 rep. No. 51, 1983
s. 251ZJ.....	ad. No. 53, 1976 rep. No. 51, 1983
s. 253.....	rep. No. 88, 1936
s. 256.....	am. No. 50, 1942; No. 4, 1968; No. 108, 1981 rep. No. 154, 1986
s. 261.....	am. No. 51, 1973; No. 108, 1981 rep. No. 76, 1996
s. 264B, 264C.....	ad. No. 174, 1997 rep. No. 91, 2000
s. 265B.....	ad. No. 37, 1945 rep. No. 87, 1978

## Endnotes

### Endnote 5—Miscellaneous

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<b>Provision affected</b>	<b>How affected</b>
s. 279C .....	ad. No. 105, 1989 rep. No. 61, 1990
Note to s. 299A .....	rep. No. 44, 1999
Notes 1, 2 to s. 299A .....	ad. No. 44, 1999 rep. No. 89, 2000
s. 307 .....	ad. No. 105, 1989 rep. No. 46, 1998
ss. 312–314 .....	ad. No. 105, 1989 rep. No. 46, 1998
ss. 415–417 .....	ad. No. 5, 1991 am. No. 170, 1995 rep. No. 46, 1998
s. 420 .....	ad. No. 5, 1991 rep. No. 48, 1991
s. 431B .....	ad. No. 190, 1992 rep. No. 138, 1994
Div. 8 of Part XI .....	ad. No. 190, 1992
(ss. 512, 513)	rep. No. 155, 1997
ss. 512, 513 .....	ad. No. 190, 1992 rep. No. 155, 1997
Heading to The Schedule .....	rep. No. 4, 1945
Heading to The First .....	ad. No. 4, 1945
Schedule	rep. No. 51, 1973
Heading to The Second .....	rep. No. 51, 1973
Schedule	
The Third Schedule .....	ad. No. 11, 1947 rep. No. 81, 1953
Schedule 6 .....	ad. No. 190, 1992 rep. No. 155, 1997

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