



# **Taxation Administration Act 1953**

**No. 1, 1953 as amended**

**Compilation start date:** 29 March 2013

**Includes amendments up to:** Act No. 26, 2013

This compilation has been split into 3 volumes

Volume 1: sections 1–18

Volume 2: Schedule

**Volume 3: Endnotes**

Each volume has its own contents

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## About this compilation

### The compiled Act

This is a compilation of the *Taxation Administration Act 1953* as amended and in force on 29 March 2013. It includes any amendment affecting the compiled Act to that date.

This compilation was prepared on 29 March 2013.

The notes at the end of this compilation (the *endnotes*) include information about amending Acts and instruments and the amendment history of each amended provision.

### Uncommenced provisions and amendments

If a provision of the compiled Act is affected by an uncommenced amendment, the text of the uncommenced amendment is set out in the endnotes.

### Application, saving and transitional provisions for amendments

If the operation of an amendment is affected by an application, saving or transitional provision, the provision is identified in the endnotes.

### Modifications

If a provision of the compiled Act is affected by a textual modification that is in force, the text of the modifying provision is set out in the endnotes.

### Provisions ceasing to have effect

If a provision of the compiled Act has expired or otherwise ceased to have effect in accordance with a provision of the Act, details of the provision are set out in the endnotes.

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## Endnote 1—Legislation history

## Endnotes

## Endnote 1—Legislation history

This endnote sets out details of the legislation history of the *Taxation Administration Act 1953*.

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Taxation Administration Act 1953	1, 1953	4 Mar 1953	1 Apr 1953	
Income Tax and Social Services Contribution Assessment Act 1953	28, 1953	15 Apr 1953	15 Apr 1953	—
Entertainments Tax Abolition Act 1953 (a)	39, 1953	30 Sept 1953	1 Oct 1953	—
Pay-roll Tax Assessment Act 1953	40, 1953	2 Oct 1953	1 Oct 1953	—
Estate Duty Assessment Act 1953	52, 1953	28 Oct 1953	28 Oct 1953	—
Salaries Adjustment Act 1955	18, 1955	10 June 1955	10 June 1955	s. 3(2)
Salaries (Statutory Offices) Adjustment Act 1957 (a)	39, 1957	12 Sept 1957	1 July 1957	—
Taxation Administration Act 1959	95, 1959	4 Dec 1959	4 Dec 1959	—
Salaries (Statutory Offices) Adjustment Act 1960 (a)	17, 1960	17 May 1960	17 May 1960	s. 2
Salaries (Statutory Offices) Adjustment Act 1964 (a)	75, 1964	5 Nov 1964	5 Nov 1964	s. 2
Taxation Administration Act 1965	155, 1965	18 Dec 1965	14 Feb 1966	—

## Endnotes

### Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Statute Law Revision (Decimal Currency) Act 1966	93, 1966	29 Oct 1966	1 Dec 1966	—
Salaries Act 1968 ( <i>a</i> )	120, 1968	2 Dec 1968	2 Dec 1968	s. 2
Statute Law Revision Act 1973	216, 1973	19 Dec 1973	31 Dec 1973	ss. 9(1) and 10
Taxation Administration Act 1974	133, 1974	9 Dec 1974	ss. 1 and 2: Royal Assent ss. 3, 4, 7, 8 and 10–12: 23 Dec 1974 ( <i>see Gazette</i> 1974, No. 103D) Remainder: 1 July 1976 ( <i>see Gazette</i> 1976, No. S107)	s. 9(2)
Jurisdiction of Courts (Miscellaneous Amendments) Act 1979	19, 1979	28 Mar 1979	Parts II–XVII (ss. 3–123): 15 May 1979 ( <i>see Gazette</i> 1979, No. S86) Remainder: Royal Assent	ss. 110(2) and 125–127
Taxation Administration Amendment Act 1979	59, 1979	15 June 1979	15 June 1979	—
Statute Law (Miscellaneous Provisions) Act (No. 1) 1983	39, 1983	20 June 1983	s. 3: 18 July 1983 ( <i>b</i> )	s. 7(1) and (5)
Taxation Administration Amendment Act 1983	117, 1983	16 Dec 1983	16 Dec 1983	—
Taxation Laws Amendment Act 1984	123, 1984	19 Oct 1984	ss. 1 and 2: Royal Assent s. 319(1): 14 Feb 1983 ( <i>see s. 2(2)</i> ) Remainder: 14 Dec 1984	s. 317
Trust Recoupment Tax (Consequential Amendments) Act 1985	4, 1985	24 Mar 1985	5 Apr 1985 ( <i>see s. 2</i> )	—

## Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Sales Tax Laws Amendment Act 1985	47, 1985	30 May 1985	ss. 3, 4(2), 11, 12 and Part XI (ss. 54–56): 21 Aug 1981 ss. 5, 18, 20, 22, 24, 28(2), 39, 40, 45, 48, 50, 51 and 53: 10 May 1985 (see s. 2(3)) Remainder: Royal Assent	s. 2(4) and (5)
Statute Law (Miscellaneous Provisions) Act (No. 1) 1985	65, 1985	5 June 1985	s. 3: (c)	—
as amended by Statute Law (Miscellaneous Provisions) Act (No. 2) 1985	193, 1985	16 Dec 1985	s. 3: 3 July 1985 (d)	—
National Crime Authority (Miscellaneous Amendments) Act 1985	104, 1985	16 Oct 1985	s. 14(1): 1 July 1984 Remainder: Royal Assent	—
Taxation Laws Amendment Act (No. 2) 1985	123, 1985	28 Oct 1985	28 Oct 1985	—
Taxation Laws Amendment Act (No. 3) 1985	168, 1985	16 Dec 1985	Part II (ss. 3–9): 1 Jan 1986 Parts IV–VI (ss. 12–17): 1 July 1969 Remainder: Royal Assent	—
Fringe Benefits Tax (Miscellaneous Provisions) Act 1986	41, 1986	24 June 1986	24 June 1986 (see s. 2)	s. 2(2)

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### Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Taxation Laws Amendment Act 1986	46, 1986	24 June 1986	Part IV (ss. 31–41): 1 July 1986 Part V (ss. 42, 43): 28 Oct 1985 Remainder: Royal Assent	—
Taxation Boards of Review (Transfer of Jurisdiction) Act 1986	48, 1986	24 June 1986	s. 31 and Parts VII and VIII (ss. 45–56): 24 June 1986 ( <i>see</i> s. 2(2)) Remainder: 1 July 1986	ss. 213, 221, 229 and 231
Taxation Laws Amendment Act (No. 2) 1986	49, 1986	24 June 1986	ss. 33 and 36: 16 Dec 1985 ( <i>see</i> s. 2(2)) ss. 34, 35 and 37–39: 22 May 1986 ( <i>see</i> s. 2(3) and <i>Gazette</i> 1986, No. S225) Remainder: Royal Assent	—
Taxation Laws Amendment Act (No. 3) 1986	112, 1986	4 Nov 1986	4 Nov 1986	—
Taxation Administration Amendment (Recovery of Tax Debts) Act 1986	144, 1986	9 Dec 1986	9 Dec 1986	—
Taxation Laws Amendment Act (No. 4) 1986	154, 1986	18 Dec 1986	Part II (ss. 3–6) and ss. 8(a) and 9–11: 1 Jan 1987 s. 8(c): 10 June 1986 ss. 26(b), (c), 28, 40, 49(3) and (7): 1 Jan 1987 ( <i>see</i> s. 2(4) and <i>Gazette</i> 1986, No. S650) s. 55: 1 Mar 1987 ( <i>see</i> <i>Gazette</i> 1987, No. S32) Remainder: Royal Assent	s. 55(2)



## Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Taxation Laws Amendment (Company Distributions) Act 1987	58, 1987	5 June 1987	5 June 1987 ( <i>see</i> s. 2)	—
Taxation Laws Amendment Act (No. 2) 1987	62, 1987	5 June 1987	Part VI (ss. 54, 55) and s. 62: Royal Assent ( <i>e</i> ) s. 56: 1 July 1987 ( <i>see</i> <i>Gazette</i> 1987, No. S131) ( <i>e</i> )	s. 55(2)
Taxation Laws Amendment Act (No. 3) 1987	108, 1987	13 Nov 1987	13 Nov 1987	s. 43
Crimes Legislation Amendment Act 1987	120, 1987	16 Dec 1987	Part VII (ss. 32, 33): Royal Assent ( <i>f</i> )	—
Taxation Laws Amendment Act (No. 4) 1987	138, 1987	18 Dec 1987	s. 6 and Parts IV, V (ss. 63–88): 21 Dec 1987 ( <i>see</i> s. 2(2) and <i>Gazette</i> 1987, No. S347) Remainder: Royal Assent	—
Petroleum Resource Rent Tax (Miscellaneous Provisions) Act 1987	145, 1987	18 Dec 1987	15 Jan 1988 ( <i>see</i> s. 2)	—
Taxation Laws Amendment Act (No. 4) 1988	95, 1988	24 Nov 1988	ss. 44(a) and 54(11): 16 Mar 1989 ( <i>see</i> s. 2(2)) Remainder: Royal Assent	—
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 3) 1989	107, 1989	30 June 1989	( <i>see</i> 107, 1989 below)	—
Taxation Laws Amendment (Tax File Numbers) Act 1988	97, 1988	25 Nov 1988	Part IV (ss. 21–28) and s. 29(1): 1 Jan 1989 ( <i>see</i> <i>Gazette</i> 1988, No. S399) ( <i>g</i> )	—

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### Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 1989	97, 1989	30 June 1989	30 June 1989	—
Taxation Laws Amendment (Superannuation) Act 1989	105, 1989	30 June 1989	s. 5(o): 18 Dec 1987 Remainder: 30 June 1989 ( <i>see</i> s. 2(1))	—
Taxation Laws Amendment Act (No. 3) 1989	107, 1989	30 June 1989	Part 6 (ss. 29, 30): 24 Nov 1988 ( <i>see</i> s. 2(2)) Remainder: Royal Assent	—
Child Support (Assessment) Act 1989	124, 1989	21 Sept 1989	1 Oct 1989 ( <i>see Gazette</i> 1989, No. S314)	—
Social Security and Veterans' Affairs Legislation Amendment Act (No. 3) 1989	163, 1989	19 Dec 1989	Part 7 (ss. 49–51): 13 Nov 1989 ( <i>h</i> )	—
Taxation Laws Amendment Act (No. 4) 1989	167, 1989	19 Dec 1989	s. 31: 19 Jan 1989 Part 4 (ss. 35–37): 25 Jan 1989 Remainder: Royal Assent	—
Taxation Laws Amendment Act (No. 5) 1989	20, 1990	17 Jan 1990	17 Jan 1990	s. 2(2)
Training Guarantee (Administration) Act 1990	60, 1990	16 June 1990	s. 43 and Part 10 (ss. 88–95): 31 Oct 1990 ( <i>see Gazette</i> 1990, No. S272) Remainder: 1 July 1990	—
Occupational Superannuation (Reasonable Benefit Limits) Amendment Act 1990	61, 1990	16 June 1990	Part 4 (ss. 25, 26): 1 July 1990 ( <i>i</i> )	—

## Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Corporations Legislation Amendment Act 1990	110, 1990	18 Dec 1990	Parts 1 and 2 (ss. 1–7): Royal Assent s. 9(2): 8 Apr 1991 ( <i>see Gazette</i> 1991, No. S79) Remainder: 1 Jan 1991 ( <i>see Gazette</i> 1990, No. S335)	—
Social Security and Veterans' Affairs Legislation Amendment Act (No. 2) 1990	119, 1990	28 Dec 1990	ss. 4–6, 7(g), 8, 19–21, 22(g) and 23: 22 Aug 1990 ss. 7(a)–(f) and 22(a)–(f): 1 Mar 1991 ss. 9, 10, 41(b) and 42(b): 1 Jan 1991 Remainder: Royal Assent	—
<b>as amended by</b>				
Social Security Legislation Amendment Act 1991	69, 1991	25 June 1991	s. 22: Royal Assent ( <i>j</i> ) s. 23: ( <i>j</i> )	—
Debits Tax Termination Act 1990	136, 1990	28 Dec 1990	1 Jan 1991	—
Taxation Laws Amendment (Foreign Income) Act 1990	5, 1991	8 Jan 1991	8 Jan 1991	—
Social Security Legislation Amendment Act 1990	6, 1991	8 Jan 1991	Part 8 (ss. 96–98): 1 Jan 1991 ( <i>k</i> )	—
Taxation Laws Amendment Act 1991	48, 1991	24 Apr 1991	Part 5 (ss. 100–102): Royal Assent ( <i>l</i> )	—
Taxation Laws Amendment Act (No. 2) 1991	100, 1991	27 June 1991	Part 6 (ss. 92, 93): Royal Assent ( <i>m</i> )	—

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### Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Industrial Relations Legislation Amendment Act 1991	122, 1991	27 June 1991	ss. 4(1), 10(b) and 15–20: 1 Dec 1988 ss. 28(b)–(e), 30 and 31: 10 Dec 1991 ( <i>see Gazette</i> 1991, No. S332) Remainder: Royal Assent	s. 31(2)
Taxation Laws Amendment Act (No. 3) 1991	216, 1991	24 Dec 1991	ss. 11 and 89(2): 22 Jan 1991 ss. 40 and 42: 6 Jan 1992 ( <i>see</i> s. 2(3)) ss. 45, 46, 48–51, 54–58, 60–66, 90(1), (3)–(14), 93–96 and 98–101: 21 Aug 1991 ss. 47, 52, 53, 59, 90(2) and 97: ( <i>n</i> ) s. 82(2): 25 Dec 1991 s. 107: 24 June 1992 ss. 112–117: 1 Mar 1992 ( <i>see Gazette</i> 1992, No. GN7) Part 9 (ss. 121, 122): 1 July 1991 Remainder: Royal Assent	ss. 114–117
Taxation Administration Amendment Act 1992	47, 1992	17 June 1992	17 June 1992	—
Superannuation Guarantee (Consequential Amendments) Act 1992	92, 1992	30 June 1992	1 July 1992	—
Taxation Laws Amendment Act (No. 3) 1992	98, 1992	30 June 1992	ss. 32–36: 1 July 1992 Remainder: Royal Assent	—

## Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Taxation Laws Amendment (Self Assessment) Act 1992	101, 1992	30 June 1992	30 June 1992	ss. 12–14
Sales Tax Amendment (Transitional) Act 1992	118, 1992	30 Sept 1992	28 Oct 1992	—
Student Assistance Amendment Act 1992	138, 1992	19 Nov 1992	ss. 31–43: 1 Jan 1993 Remainder: Royal Assent	—
Taxation Laws Amendment (Superannuation) Act 1992	208, 1992	22 Dec 1992	Part 5 (ss. 90–93): Royal Assent ( <i>o</i> )	—
Corporate Law Reform Act 1992	210, 1992	24 Dec 1992	s. 125: 23 June 1993 ( <i>see Gazette</i> 1993, No. S186) ( <i>p</i> )	—
Taxation Laws Amendment Act (No. 5) 1992	224, 1992	24 Dec 1992	Part 6 (ss. 121–126): Royal Assent ( <i>q</i> )	—
Taxation Laws Amendment Act 1993	17, 1993	9 June 1993	Part 5 (ss. 62, 63): Royal Assent ( <i>r</i> )	—
Superannuation Industry (Supervision) Consequential Amendments Act 1993	82, 1993	30 Nov 1993	ss. 1, 2, 14, 16(2), 41, 42, 45, 46, 48(1) and 52–64: 1 Dec 1993 Remainder: 1 July 1994	s. 77
Taxation Laws Amendment (Infrastructure Borrowings) Act 1994	163, 1994	16 Dec 1994	16 Dec 1994	—
Superannuation Laws Amendment (Small Accounts and Other Measures) Act 1995	53, 1995	23 June 1995	1 July 1995	—

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### Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 1) 1995	120, 1995	25 Oct 1995	Schedule 1 (item 58): 23 Nov 1994 ( <i>see</i> s. 2(2)) Schedule 2 (items 8–13): 1 July 1994 Remainder: Royal Assent	Sch. 2 (items 1, 7, 18, 20)
Taxation Laws Amendment Act (No. 2) 1995	169, 1995	16 Dec 1995	Schedule 8 (items 6–8): Royal Assent ( <i>s</i> )	Sch. 8 (item 8)
Statute Law Revision Act 1996	43, 1996	25 Oct 1996	Schedule 4 (item 145): Royal Assent ( <i>t</i> )	—
Family (Tax Initiative) Act 1996	63, 1996	27 Nov 1996	1 Jan 1997	—
Law and Justice Legislation Amendment Act 1997	34, 1997	17 Apr 1997	Schedule 16 (items 1–6, 8–11): 1 July 1997 ( <i>see</i> <i>Gazette</i> 1997, No. S244) ( <i>u</i> ) Schedule 16 (item 7): Royal Assent ( <i>u</i> )	—
Income Tax (Consequential Amendments) Act 1997	39, 1997	17 Apr 1997	1 July 1997	Sch. 2 (items 5, 6)
Taxation Laws Amendment Act (No. 4) 1997	174, 1997	21 Nov 1997	Schedule 7 (items 17, 18): Royal Assent ( <i>v</i> )	—
Taxation Laws (Technical Amendments) Act 1998	41, 1998	4 June 1998	Schedule 1 (items 1–3) and Schedule 6 (item 19): Royal Assent ( <i>w</i> )	—
Taxation Laws Amendment (Farm Management Deposits) Act 1998	85, 1998	2 July 1998	2 Jan 1999	—

## Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 3) 1999	11, 1999	31 Mar 1999	Schedule 1 (items 346–352): 1 July 1999 <i>(x)</i>	—
Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999	44, 1999	17 June 1999	Schedule 7 (items 227, 228): 1 July 1999 <i>(see Gazette 1999, No. S283)</i> <i>(y)</i>	s. 3(2)(e) (am. by 160, 2000, Sch. 4 [item 4])
<b>as amended by</b>				
Financial Sector Legislation Amendment Act (No. 1) 2000	160, 2000	21 Dec 2000	Schedule 1 (item 21): Royal Assent Remainder: 18 Jan 2001	—
A New Tax System (Goods and Services Tax Administration) Act 1999	56, 1999	8 July 1999	1 July 2000	—
<b>as amended by</b>				
A New Tax System (Pay As You Go) Act 1999	178, 1999	22 Dec 1999	Schedule 1 (items 70, 71): <i>(ya)</i>	—
A New Tax System (Indirect Tax Administration) Act 1999	59, 1999	8 July 1999	<i>(z)</i>	—
<b>as amended by</b>				
A New Tax System (Indirect Tax and Consequential Amendments) Act 1999	176, 1999	22 Dec 1999	Schedule 5 (item 1): <i>(za)</i>	—
A New Tax System (Tax Administration) Act (No. 1) 2000	44, 2000	3 May 2000	Schedule 4 (item 1): 1 July 2000 <i>(zb)</i>	—

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### Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999	83, 1999	8 July 1999	Schedule 10 (items 66, 67A): 10 Dec 1999 ( <i>zc</i> ) Schedule 10 (item 67): ( <i>zc</i> ) Schedule 10 (item 68): 1 July 2000 ( <i>zc</i> )	Sch. 10 (item 68) s. 2 (am. by 172, 1999, Sch. 2 [items 1, 2])
<b>as amended by</b>				
Family and Community Services Legislation Amendment (1999 Budget and Other Measures) Act 1999	172, 1999	10 Dec 1999	Schedule 2 (items 1, 2, 5): ( <i>zca</i> )	—
A New Tax System (Australian Business Number Consequential Amendments) Act 1999	85, 1999	8 July 1999	8 July 1999 ( <i>see</i> s. 2)	—
Taxation Laws Amendment Act (No. 4) 1999	94, 1999	16 July 1999	Schedule 7: Royal Assent ( <i>zd</i> )	—
Statute Stocktake Act 1999	118, 1999	22 Sept 1999	22 Sept 1999	—
Superannuation (Unclaimed Money and Lost Members) Consequential and Transitional Act 1999	128, 1999	13 Oct 1999	s. 9 and Schedule 1 (items 75, 76): 13 Oct 1999 ( <i>ze</i> ) Schedule 3 (items 2, 3): 2 June 1997 ( <i>see Gazette</i> 1997, No. S202) ( <i>ze</i> ) Schedule 3 (items 5, 6): Royal Assent ( <i>ze</i> )	s. 9
Public Employment (Consequential and Transitional) Amendment Act 1999	146, 1999	11 Nov 1999	Schedule 1 (items 911–915): 5 Dec 1999 ( <i>see Gazette</i> 1999, No. S584) ( <i>zf</i> )	—



## Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Australian Security Intelligence Organisation Legislation Amendment Act 1999	161, 1999	10 Dec 1999	Schedule 6: Royal Assent ( <i>zg</i> )	—
A New Tax System (Indirect Tax and Consequential Amendments) Act 1999	176, 1999	22 Dec 1999	Schedule 5 (items 2, 3): ( <i>zh</i> ) Schedule 5 (items 4–10): ( <i>zh</i> )	—
A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999	177, 1999	22 Dec 1999	Schedule 7 (item 38) and Schedule 8 (items 19–22): ( <i>zi</i> )	—
A New Tax System (Pay As You Go) Act 1999	178, 1999	22 Dec 1999	Schedule 1 (items 1–4, 85–88) and Schedule 2 (items 1–22, 35, 36, 75–82, 92, 93): Royal Assent ( <i>zj</i> )	Sch. 1 (item 4) and Sch. 2 (items 35, 36, 92, 93) Sch. 1 (item 3) (am. by 179, 1999, Sch. 10 [item 20]; 44, 2000, Sch. 4 [items 2, 3])
<b>as amended by</b>				
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Schedule 10 (item 20): ( <i>zja</i> )	—
A New Tax System (Tax Administration) Act (No. 1) 2000	44, 2000	3 May 2000	Schedule 4 (items 2, 3): ( <i>zjb</i> )	—

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### Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Schedule 1 (items 1–4, 7, 8), Schedule 2 (items 1, 2, 86–93, 103–107, 130, 131), Schedule 6 (item 23), Schedule 10 (items 1–18) and Schedule 14: <i>(zk)</i> Schedule 2 (item 3): <i>(zk)</i> Schedule 2 (item 4): <i>(zk)</i> Schedule 2 (items 94–102): <i>(zk)</i> Schedule 3 (items 1, 2): <i>(zk)</i> Schedule 4 (items 1, 2): <i>(zk)</i> Schedule 5 (items 69, 73) and Schedule 6 (items 14–22, 24(5), (6)): Royal Assent <i>(zk)</i> Schedule 11 (items 111, 112): 1 July 2000 <i>(zk)</i> Schedule 12 (items 4–20) and Schedule 15 (items 9–18): 1 July 2000 <i>(zk)</i> Schedule 12 (item 21): <i>(zk)</i>	Sch. 1 (items 7, 8), Sch. 2 (items 107, 130, 131), Sch. 3 (item 2), Sch. 4 (item 2), Sch. 5 (item 73) and Sch. 6 (item 24(5), (6)) Sch. 2 (item 2) (am. by 44, 2000, Sch. 3 [item 4]; 91, 2000, Sch. 2 [item 1A])
<b>as amended by</b>				
A New Tax System (Tax Administration) Act (No. 1) 2000	44, 2000	3 May 2000	Schedule 3 (item 4): <i>(zka)</i>	—
A New Tax System (Tax Administration) Act (No. 2) 2000	91, 2000	30 June 2000	Schedule 2 (item 1A): <i>(zkb)</i>	—

## Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (item 41): <i>(zkc)</i>	—
Federal Magistrates (Consequential Amendments) Act 1999	194, 1999	23 Dec 1999	Schedule 24: 23 Dec 1999 <i>(zl)</i>	—
Diesel and Alternative Fuels Grants Scheme (Administration and Compliance) Act 1999	201, 1999	23 Dec 1999	Schedule 2: 24 Dec 1999 <i>(zm)</i>	—
A New Tax System (Tax Administration) Act (No. 1) 2000	44, 2000	3 May 2000	Schedule 1, Schedule 3 (items 55–67) and Schedule 4 (items 17–48): <i>(zn)</i> Schedule 2 (item 12): 1 Apr 2002 <i>(zn)</i> Schedule 3 (item 68): <i>(zn)</i>	Sch. 3 (item 62)
Taxation Laws Amendment Act (No. 2) 2000	58, 2000	31 May 2000	Schedule 8 (item 20): 1 July 1999 <i>(zo)</i>	—
Fuel Sales Grants (Consequential Amendments) Act 2000	60, 2000	19 June 2000	19 June 2000 <i>(see s. 2)</i>	—
Taxation Laws Amendment Act (No. 6) 2000	76, 2000	28 June 2000	28 June 2000	Sch. 1 (item 8(4))
Diesel and Alternative Fuels Grants Scheme Amendment Act 2000	77, 2000	30 June 2000	Schedule 2: Royal Assent <i>(zp)</i>	—
New Business Tax System (Alienation of Personal Services Income) Act 2000	86, 2000	30 June 2000	Schedule 1 (items 26A, 26B, 27–58): Royal Assent <i>(zq)</i>	Sch. 1 (item 58)

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### Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
New Business Tax System (Miscellaneous) Act (No. 2) 2000	89, 2000	30 June 2000	Schedule 2 (items 114, 116): <i>(zr)</i> Schedule 2 (items 115, 117): Royal Assent <i>(zr)</i> Schedule 7: <i>(zr)</i>	s. 2(6) (am. by 57, 2002, Sch. 12 [item 46])
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (item 46): <i>(zra)</i>	—
A New Tax System (Tax Administration) Act (No. 2) 2000	91, 2000	30 June 2000	Schedule 1 and Schedule 2 (items 68–120, 142A, 143, 144): <i>(zs)</i> Schedule 3 (items 1–16): <i>(zs)</i>	Sch. 1 (item 4) and Sch. 2 (item 144) Sch. 1 (item 3) am. by 101, 2006, Sch. 2 [items 14–17])
<b>as amended by</b>				
Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006	101, 2006	14 Sept 2006	Schedule 2 (items 14–17): Royal Assent	—
Indirect Tax Legislation Amendment Act 2000	92, 2000	30 June 2000	Schedule 1 (items 10, 10A, 11), Schedule 4 (item 10), Schedule 6 (items 8–10), Schedule 7 (item 33) and Schedule 11 (item 17): <i>(zt)</i> Schedule 7 (items 31, 32) and Schedule 9 (items 12–16, 18): <i>(zt)</i>	Sch. 9 (item 18)

## Endnote 1—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent date</b>	<b>Commencement date</b>	<b>Application, saving and transitional provisions</b>
Social Security and Veterans' Entitlements Legislation Amendment (Miscellaneous Matters) Act 2000	94, 2000	30 June 2000	Schedule 5: 1 July 2000 ( <i>zu</i> )	—
Youth Allowance Consolidation Act 2000	106, 2000	6 July 2000	Schedule 5 (items 10, 11): 1 July 1998 ( <i>zv</i> ) Schedule 5 (item 12): 1 July 1999 ( <i>zv</i> )	—
Social Security and Veterans' Entitlements Legislation Amendment (Private Trusts and Private Companies— Integrity of Means Testing) Act 2000	132, 2000	13 Nov 2000	13 Nov 2000	—
Criminal Code Amendment (Theft, Fraud, Bribery and Related Offences) Act 2000	137, 2000	24 Nov 2000	ss. 1–3 and Schedule 1 (items 1, 4, 6, 7, 9–11, 32): Royal Assent Remainder: 24 May 2001	Sch. 2 (items 418, 419)
Taxation Laws Amendment Act (No. 8) 2000	156, 2000	21 Dec 2000	Schedule 5 (items 4–17, 18(1A), (2)): Royal Assent ( <i>zw</i> ) Schedule 7 (items 19, 20): ( <i>zw</i> )	Sch. 5 (item 18(1A), (2))
Taxation Laws Amendment Act (No. 7) 2000	173, 2000	21 Dec 2000	Schedule 2: ( <i>zx</i> )	Sch. 2 (item 5)
Taxation Laws Amendment (Excise Arrangements) Act 2001	25, 2001	6 Apr 2001	Schedule 7 (items 28– 37): 4 May 2001 ( <i>zy</i> )	—

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### Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Corporations (Repeals, Consequential and Transitional) Act 2001	55, 2001	28 June 2001	ss. 4–14 and Schedule 3 (items 509, 510): 15 July 2001 ( <i>see Gazette</i> 2001, No. S285) ( <i>zz</i> )	ss. 4–14
Family and Community Services Legislation (Simplification and Other Measures) Act 2001	71, 2001	30 June 2001	Schedule 2 (item 24): 1 July 1998 ( <i>zza</i> )	—
Taxation Laws Amendment Act (No. 3) 2001	73, 2001	30 June 2001	Schedule 1 (items 69–78): 23 May 2001 Schedule 2 (items 48–52): 1 Jan 2001 Schedule 3 (items 34–36): 1 Apr 2001 Remainder: Royal Assent	Sch. 1 (items 22, 62(1)), Sch. 2 (items 40, 48–53, 95(1)), Sch. 3 (items 29, 32, 33), Sch. 4 (item 10) and Sch. 5 (item 3)
<b>as amended by</b>				
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (item 56): ( <i>zzaa</i> )	—
Child Support Legislation Amendment Act 2001	75, 2001	30 June 2001	Schedule 5 (items 71–73): Royal Assent ( <i>zzb</i> )	—
Financial Sector (Collection of Data–Consequential and Transitional Provisions) Act 2001	121, 2001	24 Sept 2001	ss. 1–3: Royal Assent Remainder: 1 July 2002 ( <i>see s. 2(2)</i> and <i>Gazette</i> 2002, No. GN24)	—

## Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
National Crime Authority Legislation Amendment Act 2001	135, 2001	1 Oct 2001	Schedules 1–7 and 9–12: 12 Oct 2001 ( <i>see Gazette</i> 2001, No. S428) Schedule 8: 13 Oct 2001 ( <i>see Gazette</i> 2001, No. S428) Remainder: Royal Assent	—
Treasury Legislation Amendment (Application of Criminal Code) Act (No. 2) 2001	146, 2001	1 Oct 2001	s. 4 and Schedule 3: 15 Dec 2001 ( <i>zzc</i> )	s. 4
Abolition of Compulsory Age Retirement (Statutory Officeholders) Act 2001	159, 2001	1 Oct 2001	29 Oct 2001	Sch. 1 (item 97)
New Business Tax System (Debt and Equity) Act 2001	163, 2001	1 Oct 2001	1 July 2001	—
Taxation Laws Amendment Act (No. 5) 2001	168, 2001	1 Oct 2001	Schedule 2: 1 July 2000 Remainder: Royal Assent	Sch. 1 (item 25)
Taxation Laws Amendment Act (No. 6) 2001	169, 2001	1 Oct 2001	Schedule 6 (items 18, 18A, 19(3), (4)): Royal Assent ( <i>zzd</i> )	Sch. 6 (item 19(3), (4))
Taxation Laws Amendment (Superannuation) Act (No. 1) 2002	15, 2002	4 Apr 2002	4 Apr 2002	Sch. 1 (item 21)
Taxation Laws Amendment (Superannuation) Act (No. 2) 2002	51, 2002	29 June 2002	Schedule 6 (items 10, 11): 1 July 2002 ( <i>zze</i> ) Schedule 6 (items 12–14): 27 July 2002 ( <i>zze</i> )	Sch. 6 (items 11, 14)

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### Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Schedule 12 (items 36, 37): <i>(zzf)</i> Schedule 12 (items 87–94): Royal Assent	—
New Business Tax System (Consolidation) Act (No. 1) 2002	68, 2002	22 Aug 2002	24 Oct 2002 ( <i>see s. 2</i> )	—
Proceeds of Crime (Consequential Amendments and Transitional Provisions) Act 2002	86, 2002	11 Oct 2002	ss. 1–3: Royal Assent Remainder: 1 Jan 2003 ( <i>see s. 2(1)</i> and <i>Gazette</i> 2002, No. GN44)	—
New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002	117, 2002	2 Dec 2002	Schedule 11 (items 12–15) and Schedule 14 (items 14, 15): <i>(zzg)</i>	—
Australian Crime Commission Establishment Act 2002	125, 2002	10 Dec 2002	Schedule 2 (items 125–187, 226): 1 Jan 2003	Sch. 2 (item 226)
Petroleum (Timor Sea Treaty) (Consequential Amendments) Act 2003	10, 2003	2 Apr 2003	Schedule 1 (items 1–52, 54–75, 78–82): 20 May 2002 Remainder: Royal Assent	—
New Business Tax System (Consolidation and Other Measures) Act 2003	16, 2003	11 Apr 2003	Schedule 4 (items 8–10), Schedule 6 (items 11, 12), Schedule 14 (items 8–12), Schedule 23 (item 14), Schedule 24 (items 1–19) and Schedule 28 (items 14–18, 19(3)): <i>(zzh)</i>	Sch. 24 (item 19) and Sch. 28 (item 19(3))



## Endnote 1—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent date</b>	<b>Commencement date</b>	<b>Application, saving and transitional provisions</b>
Energy Grants (Credits) Scheme (Consequential Amendments) Act 2003	54, 2003	27 June 2003	1 July 2003	Sch. 5 (items 36, 37)
Taxation Laws Amendment Act (No. 4) 2003	66, 2003	30 June 2003	Schedule 3 (items 134–139, 140(1)), Schedule 5 and Schedule 6 (items 2, 3): Royal Assent	Sch. 3 (item 140(1)), Sch. 5 (item 30) and Sch. 6 (item 3)
Taxation Laws Amendment Act (No. 6) 2003	67, 2003	30 June 2003	Schedule 9 (items 1, 2, 18(2), 19): 1 Sept 2003 Schedule 10 (item 12): Royal Assent	Sch. 9 (items 18(2), 19)
Taxation Laws Amendment Act (No. 3) 2003	101, 2003	14 Oct 2003	Schedule 6 (items 32, 33, 35): <i>(zzi)</i> Schedule 6 (item 34): Royal Assent	—
Taxation Laws Amendment Act (No. 8) 2003	107, 2003	21 Oct 2003	Schedule 2 (items 15–26, 40) and Schedule 7 (items 19–22): Royal Assent	Sch. 2 (item 40) and Sch. 7 (items 20, 22)
Superannuation (Government Co-contribution for Low Income Earners) (Consequential Amendments) Act 2003	111, 2003	12 Nov 2003	12 Nov 2003	Sch. 1 (item 25)
Family and Community Services and Veterans' Affairs Legislation Amendment (2003 Budget and Other Measures) Act 2003	122, 2003	5 Dec 2003	Schedule 2 (items 24–26): Royal Assent	Sch. 2 (item 26)

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Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
New Business Tax System (Taxation of Financial Arrangements) Act (No. 1) 2003	133, 2003	17 Dec 2003	17 Dec 2003	Sch. 4 (item 79)
Taxation Laws Amendment Act (No. 5) 2003	142, 2003	17 Dec 2003	Schedule 8 (items 22, 23, 24(4)): Royal Assent	Sch. 8 (item 24(4))
Higher Education Support (Transitional Provisions and Consequential Amendments) Act 2003	150, 2003	19 Dec 2003	Schedule 2 (items 152–160): <i>(zzj)</i>	—
Taxation Laws Amendment Act (No. 2) 2004	20, 2004	23 Mar 2004	Schedule 6: 1 July 2000 Remainder: Royal Assent	—
Military Rehabilitation and Compensation (Consequential and Transitional Provisions) Act 2004	52, 2004	27 Apr 2004	ss. 1–3: Royal Assent Remainder: 1 July 2004 ( <i>see s. 2(1)</i> )	—
Tax Laws Amendment (2004 Measures No. 2) Act 2004	83, 2004	25 June 2004	Schedule 1 (item 84): <i>(zzk)</i> Schedule 1 (item 107): <i>(zzk)</i> Schedule 1 (items 125, 126(1), (6), (11)): Royal Assent	Sch. 1 (item 126(1), (6), (11))
Tax Laws Amendment (2004 Measures No. 1) Act 2004	95, 2004	29 June 2004	Schedule 10 (items 41, 44(2), (3), 45): 1 July 2005	Sch. 10 (items 44(2), (3), 45)

## Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	Schedule 7 (items 210, 211): ( <i>zzka</i> )	—
Taxation Laws Amendment Act (No. 1) 2004	101, 2004	30 June 2004	Schedule 11 (items 3–15): ( <i>zzl</i> ) Schedule 11 (item 130): ( <i>zzl</i> ) Schedule 11 (items 155–160, 163, 164): Royal Assent	—
Tax Laws Amendment (Small Business Measures) Act 2004	134, 2004	13 Dec 2004	Schedule 1 (items 15, 16), Schedule 2 (items 22, 23) and Schedule 3 (items 8–10): Royal Assent	Sch. 1 (item 16), Sch. 2 (item 23), and Sch. 3 (item 10)
Financial Framework Legislation Amendment Act 2005	8, 2005	22 Feb 2005	s. 4 and Schedule 1 (items 426, 496): Royal Assent	s. 4 and Sch. 1 (item 496)
Tax Laws Amendment (Long-term Non-reviewable Contracts) Act 2005	10, 2005	22 Feb 2005	Schedule 1 (item 18): 1 July 2005	—
Tax Laws Amendment (2004 Measures No. 6) Act 2005	23, 2005	21 Mar 2005	Schedule 2 (items 13, 14(2)) and Schedule 3 (items 103–109, 111(3)): Royal Assent	Sch. 2 (item 14(2)) and Sch. 3 (item 111(3))
Tax Laws Amendment (2004 Measures No. 7) Act 2005	41, 2005	1 Apr 2005	Schedule 1 (items 12, 13) and Schedule 10 (items 233–241, 275): Royal Assent	Sch. 1 (item 13)
Tax Laws Amendment (2005 Measures No. 3) Act 2005	63, 2005	26 June 2005	Schedule 3: Royal Assent	Sch. 3 (item 3)

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### Endnote 1—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent date</b>	<b>Commencement date</b>	<b>Application, saving and transitional provisions</b>
Tax Laws Amendment (Improvements to Self Assessment) Act (No. 1) 2005	75, 2005	29 June 2005	29 June 2005	Sch. 1 (item 31) and Sch. 2 (item 16)
Tax Laws Amendment (2005 Measures No. 1) Act 2005	77, 2005	29 June 2005	29 June 2005	Sch. 4 (items 7, 9)
Tax Laws Amendment (2005 Measures No. 2) Act 2005	78, 2005	29 June 2005	29 June 2005	Sch. 4 (item 5) and Sch. 6 (item 28(1))
Higher Education Legislation Amendment (2005 Measures No. 2) Act 2005	83, 2005	6 July 2005	Schedule 3: Royal Assent	—
Statute Law Revision Act 2005	100, 2005	6 July 2005	Schedule 1 (items 64, 65): Royal Assent	—
Tax Laws Amendment (Loss Recoupment Rules and Other Measures) Act 2005	147, 2005	14 Dec 2005	Schedule 2 (item 25): Royal Assent	—
Tax Laws Amendment (2005 Measures No. 4) Act 2005	160, 2005	19 Dec 2005	Schedule 4: 6 June 2006 (see F2006L01656) Remainder: Royal Assent	Sch. 1 (item 14(2), (3)) and Sch. 4 (item 27)
Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005	161, 2005	19 Dec 2005	Schedule 1 (items 27–37, 46–56, 59) and Schedule 2 (items 1, 16–32): Royal Assent	Sch. 1 (items 32, 35, 37, 59) and Sch. 2 (items 28–32)
Tax Laws Amendment (2006 Measures No. 1) Act 2006	32, 2006	6 Apr 2006	6 Apr 2006	Sch. 3 (item 17)
Student Assistance Legislation Amendment Act 2006	47, 2006	22 May 2006	Schedule 1 (items 24, 25) and Schedule 2 (items 26, 27): 1 July 2006	Sch. 1 (item 25) and Sch. 2 (item 27)

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<b>Act</b>	<b>Number and year</b>	<b>Assent date</b>	<b>Commencement date</b>	<b>Application, saving and transitional provisions</b>
Tax Laws Amendment (2006 Measures No. 2) Act 2006	58, 2006	22 June 2006	Schedule 7 (items 131– 169, 217–219): Royal Assent	Sch. 7 (items 133, 138, 139, 165)
Fuel Tax (Consequential and Transitional Provisions) Act 2006	73, 2006	26 June 2006	Schedule 5 (items 39–58, 160–165): 1 July 2006 ( <i>see s. 2(1)</i> ) Schedule 5 (items 59, 60): ( <i>zzm</i> )	Sch. 5 (items 53–58, 60)
Excise Laws Amendment (Fuel Tax Reform and Other Measures) Act 2006	74, 2006	26 June 2006	Schedule 1 (items 97– 100): 1 July 2006	—
Petroleum Resource Rent Tax Assessment Amendment Act 2006	78, 2006	30 June 2006	Schedule 1 (items 11, 12) and Schedule 4 (items 25–38): 1 July 2006	Sch. 1 (item 12) and Sch. 4 (item 38)
Tax Laws Amendment (2006 Measures No. 3) Act 2006	80, 2006	30 June 2006	Schedule 4 (items 10– 14), Schedule 6 (items 10, 11) and Schedule 7 (items 4–6): Royal Assent	Sch. 4 (item 14) and Sch. 7 (item 6)
<b>as amended by</b>				
Tax Laws Amendment (2006 Measures No. 6) Act 2007	4, 2007	19 Feb 2007	Schedule 2 (item 23): Royal Assent	—
Law Enforcement Integrity Commissioner (Consequential Amendments) Act 2006	86, 2006	30 June 2006	Schedule 1 (items 71, 72): 30 Dec 2006 ( <i>see s.</i> <i>2(1)</i> )	—
International Tax Agreements Amendment Act (No. 1) 2006	100, 2006	14 Sept 2006	14 Sept 2006	Sch. 1 (item 11) and Sch. 2 (item 7)

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### Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006	101, 2006	14 Sept 2006	Schedules 3 and 4: 1 Jan 2008 Remainder: Royal Assent	Sch. 6 (items 1, 3–11, 14, 15)
Tax Laws Amendment (2006 Measures No. 6) Act 2007	4, 2007	19 Feb 2007	Schedule 2 (items 17–21): Royal Assent	Sch. 2 (item 19)
Statute Law Revision Act 2007	8, 2007	15 Mar 2007	Schedule 1 (item 25): <i>(zzn)</i> Schedule 4 (item 32): Royal Assent	—
Tax Laws Amendment (Simplified Superannuation) Act 2007	9, 2007	15 Mar 2007	Schedule 1 (items 19–24), Schedule 2 (items 4, 5), Schedule 4 (items 11–13, 15, 16) and Schedule 5 (items 31–34, 36): Royal Assent Schedule 4 (item 14) and Schedule 5 (item 35): <i>(zzo)</i>	Sch. 1 (item 24), Sch. 4 (item 16) and Sch. 5 (items 32, 36)
Superannuation Legislation Amendment (Simplification) Act 2007	15, 2007	15 Mar 2007	Schedule 1 (items 366–393, 406(1)–(3)): <i>(zzp)</i> Schedule 3 (items 61–66): 15 Mar 2007 Schedule 4 (item 12): 15 Mar 2007 ( <i>see s. 2(1)</i> )	Sch. 1 (item 406(1)–(3)) and Sch. 3 (item 66)
Private Health Insurance (Transitional Provisions and Consequential Amendments) Act 2007	32, 2007	30 Mar 2007	Schedule 3 (items 17, 18): 1 July 2007	—
Tax Laws Amendment (2006 Measures No. 7) Act 2007	55, 2007	12 Apr 2007	12 Apr 2007	—

## Endnote 1—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent date</b>	<b>Commencement date</b>	<b>Application, saving and transitional provisions</b>
Tax Laws Amendment (2007 Measures No. 1) Act 2007	56, 2007	12 Apr 2007	12 Apr 2007	Sch. 1 (item 5) and Sch. 3 (item 39)
Tax Laws Amendment (2007 Measures No. 2) Act 2007	78, 2007	21 June 2007	Schedule 3 (item 22): Royal Assent	—
Tax Laws Amendment (2007 Measures No. 3) Act 2007	79, 2007	21 June 2007	Schedule 8 (items 3, 26(1), (2)): 1 July 2007 Schedule 10 (items 1, 2, 14–32): Royal Assent	Sch. 8 (item 26(1), (2)) and Sch. 10 (item 32)
Tax Laws Amendment (Small Business) Act 2007	80, 2007	21 June 2007	21 June 2007	Sch. 2 (item 67(3)) and Sch. 6 (item 9)
Tax Laws Amendment (2007 Measures No. 4) Act 2007	143, 2007	24 Sept 2007	Schedule 1 (items 212, 222, 225, 226), Schedule 4 (items 47, 48, 51, 52), Schedule 5 (items 29, 30, 48(1), (4), (5)) and Schedule 7 (items 99–102, 104(3)): Royal Assent Schedule 5 (item 47): (zzq)	Sch. 1 (items 222, 225, 226), Sch. 4 (items 51, 52) and Sch. 5 (item 48(1), (4), (5))
Tax Laws Amendment (2007 Measures No. 5) Act 2007	164, 2007	25 Sept 2007	Schedule 1 (items 68–70, 71(12)): Royal Assent	Sch. 1 (item 71(12))
Tax Laws Amendment (Election Commitments No. 1) Act 2008	32, 2008	23 June 2008	Schedule 1 (items 1, 24– 58): Royal Assent	Sch. 1 (item 58)
First Home Saver Accounts (Consequential Amendments) Act 2008	45, 2008	25 June 2008	Schedule 1 (items 53– 66), Schedule 4 (item 64), Schedule 6 (items 18–21) and Schedule 7 (item 56): 26 June 2008	—

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<b>Act</b>	<b>Number and year</b>	<b>Assent date</b>	<b>Commencement date</b>	<b>Application, saving and transitional provisions</b>
Statute Law Revision Act 2008	73, 2008	3 July 2008	Schedule 4 (items 480– 491): 4 July 2008	—
Tax Laws Amendment (2008 Measures No. 3) Act 2008	91, 2008	20 Sept 2008	Schedule 2: 1 July 2008	Sch. 2 (items 16, 18)
First Home Saver Accounts (Further Provisions) Amendment Act 2008	92, 2008	30 Sept 2008	Schedule 1 (items 24– 26) and Schedule 2 (items 41, 42): 1 Oct 2008	Sch. 1 (item 26)
Tax Laws Amendment (2008 Measures No. 4) Act 2008	97, 2008	3 Oct 2008	Schedule 3 (items 177– 185): Royal Assent	—
Financial System Legislation Amendment (Financial Claims Scheme and Other Measures) Act 2008	105, 2008	17 Oct 2008	Schedule 1 (item 60): ( <i>zzr</i> )	—
Tax Laws Amendment (Education Refund) Act 2008	141, 2008	9 Dec 2008	Schedule 1 (items 8–10): Royal Assent	Sch. 1 (item 10)
Tax Laws Amendment (Luxury Car Tax—Minor Amendments) Act 2008	150, 2008	11 Dec 2008	Schedule 1 (items 6, 7): Royal Assent	Sch. 1 (item 7)
Temporary Residents’ Superannuation Legislation Amendment Act 2008	151, 2008	11 Dec 2008	Schedule 1 (items 23– 26): 18 Dec 2008 ( <i>see</i> F2008L04636)	—
Migration Legislation Amendment (Worker Protection) Act 2008	159, 2008	18 Dec 2008	Schedule 2: 14 Sept 2009 ( <i>see</i> F2009L02375)	Sch. 2 (item 2)
Tax Bonus for Working Australians (Consequential Amendments) Act (No. 2) 2009	6, 2009	18 Feb 2009	Schedule 1 (items 5–7): 18 Feb 2009 ( <i>see</i> s. 2(1))	—



## Endnote 1—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent date</b>	<b>Commencement date</b>	<b>Application, saving and transitional provisions</b>
Tax Laws Amendment (2008 Measures No. 6) Act 2009	14, 2009	26 Mar 2009	Schedule 2 and Schedule 4 (items 37– 44): Royal Assent	Sch. 2 (item 9) and Sch. 4 (items 39, 44)
Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009	15, 2009	26 Mar 2009	Schedule 1 (items 101– 105): Royal Assent	Sch. 1 (items 102, 103, 104(1)–(4), (6), (8)–(19), 105(2)) Sch. 1 (item 104(5)) (am. by 147, 2011, Sch. 4 [item 1]) Sch. 1 (item 104(7)) (am. by 136, 2010, Sch. 3 [item 133]) Sch. 1 (item 104(7A)) (ad. by 136, 2010, Sch. 3 [item 134]) Sch. 1 (item 104A) (ad. by 147, 2011, Sch. 4 [item 2]) Sch. 1 (items 104B, 104C) (ad. by 99, 2012, Sch. 2 [item 5]) Sch. 1 (item 105(1)) (am. by 147, 2011, Sch. 4 [item 3])

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### Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
<b>as amended by</b>				
Tax Laws Amendment (2010 Measures No. 4) Act 2010	136, 2010	7 Dec 2010	Schedule 3 (items 133, 134): ( <i>zzra</i> )	—
Tax Laws Amendment (2011 Measures No. 7) Act 2011	147, 2011	29 Nov 2011	Schedule 4: 30 Nov 2011	Sch. 4 (item 4)
Tax Laws Amendment (2012 Measures No. 2) Act 2012	99, 2012	29 June 2012	Schedule 2 (item 5): ( <i>see</i> 99, 2012 below)	—
Tax Laws Amendment (2009 Measures No. 1) Act 2009	27, 2009	26 Mar 2009	Schedule 1 (items 1–3, 5): Royal Assent Schedule 1 (item 4): [ <i>see</i> Endnote 3] Schedule 2 (items 64–66) and Schedule 3 (items 11–18, 102(1)): 27 Mar 2009	Sch. 1 (item 5) and Sch. 3 (item 102(1))
Tax Laws Amendment (2009 Measures No. 2) Act 2009	42, 2009	23 June 2009	Schedule 1 (items 34, 35) and Schedule 6 (item 34): Royal Assent	Sch. 1 (item 35)
Tax Laws Amendment (2009 Measures No. 3) Act 2009	47, 2009	24 June 2009	Schedule 1 (items 1, 2, 6): 25 June 2009 Schedule 1 (items 3–5): [ <i>see</i> Endnote 3] Schedule 2 (items 2–15): Royal Assent	Sch. 1 (item 6) and Sch. 2 (item 15).
<b>as amended by</b>				
Tax Laws Amendment (2011 Measures No. 4) Act 2011	43, 2011	27 June 2011	Schedule 1 (items 5–8, 12): 28 June 2011	Sch. 1 (item 12)

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<b>Act</b>	<b>Number and year</b>	<b>Assent date</b>	<b>Commencement date</b>	<b>Application, saving and transitional provisions</b>
Tax Laws Amendment (2009 Measures No. 4) Act 2009	88, 2009	18 Sept 2009	Schedule 2 (items 16–22, 25–31): 1 Oct 2009 Schedule 2 (item 24): 1 Jan 2010 Schedule 5 (items 233– 236, 239–243, 246–257): Royal Assent	Sch. 2 (items 25– 31)
Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009	114, 2009	16 Nov 2009	Schedule 1 (items 14– 26) and Schedule 2: ( <i>zzs</i> )	Sch. 1 (item 26) and Sch.2
Tax Laws Amendment (2009 Measures No. 5) Act 2009	118, 2009	4 Dec 2009	Schedule 1 (items 47–49, 51(2), 53, 54) and Schedule 2 (items 1–3): Royal Assent Schedule 2 (items 4, 5): ( <i>zzt</i> )	Sch. 1 (items 51(2), 53, 54) and Sch. 2 (items 2, 3, 5)
Tax Laws Amendment (Resale Royalty Right for Visual Artists) Act 2009	126, 2009	9 Dec 2009	Schedule 1 (items 19, 20): 9 June 2010 ( <i>see s.</i> 2(1))	Sch. 1 (item 20)
Tax Laws Amendment (2009 Budget Measures No. 2) Act 2009	133, 2009	14 Dec 2009	Schedule 1 (items 2–5, 78–82, 86, 87): 14 Dec 2009 Schedule 3 (items 41– 45): Royal Assent	Sch. 1 (items 86, 87) and Sch. 3 (items 44, 45)
Crimes Legislation Amendment (Serious and Organised Crime) Act (No. 2) 2010	4, 2010	19 Feb 2010	Schedule 11 (items 20, 21): 20 Feb 2010	—
Statute Law Revision Act 2010	8, 2010	1 Mar 2010	Schedule 1 (item 47): Royal Assent	—

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<b>Act</b>	<b>Number and year</b>	<b>Assent date</b>	<b>Commencement date</b>	<b>Application, saving and transitional provisions</b>
Tax Laws Amendment (2009 GST Administration Measures) Act 2010	20, 2010	24 Mar 2010	Schedule 1 (items 15, 16, 18–20), Schedule 3 (items 30, 31) and Schedule 5 (items 8–11): Royal Assent Schedule 2 (items 19–22, 23(1)): 1 July 2010	Sch. 1 (items 19, 20), Sch. 2 (item 23(1)) and Sch. 3 (item 31)
Tax Laws Amendment (2010 GST Administration Measures No. 1) Act 2010	21, 2010	24 Mar 2010	Schedule 1 (items 24–29): Royal Assent	Sch. 1 (item 29)
Tax Laws Amendment (2010 Measures No. 1) Act 2010	56, 2010	3 June 2010	s. 4(2), Schedule 3 (items 9, 10(1), (5)), Schedule 5 (items 191–193) and Schedule 6 (items 12–14, 27–36, 44–53, 110, 111, 116, 159, 160): Royal Assent Schedule 1 (item 8): <i>(zzu)</i> Schedule 2 (items 3, 4) and Schedule 6 (items 58–97, 101–105): 4 June 2010	s. 4(2), Sch. 2 (item 4), Sch. 3 (item 10(1), (5)), Sch. 5 (item 193) and Sch. 6 (items 14, 53, 101, 105)
Tax Laws Amendment (2010 GST Administration Measures No. 2) Act 2010	74, 2010	28 June 2010	Schedule 1 (items 41, 42, 45, 56–63): Royal Assent Schedule 2 (items 13–46): 1 July 2010	Sch. 1 (items 45, 63) and Sch. 2 (item 46)
Tax Laws Amendment (2010 Measures No. 2) Act 2010	75, 2010	28 June 2010	Schedule 2 (items 3–24): 1 July 2010	Sch. 2 (item 24)
Tax Laws Amendment (Transfer of Provisions) Act 2010	79, 2010	29 June 2010	Schedule 1 (items 6–10, 36–53, 57–66) and Schedule 4 (items 7, 47–49, 51): 1 July 2010	Sch. 1 (items 53, 57–66) and Sch. 4 (item 51)

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Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Tax Laws Amendment (2010 Measures No. 3) Act 2010	90, 2010	29 June 2010	Schedule 3 and Schedule 5 (items 4, 5, 7): Royal Assent	Sch. 5 (item 7) (am. by 12, 2012, Sch. 6 [item 190])
<b>as amended by</b>				
Tax Laws Amendment (2011 Measures No. 9) Act 2012	12, 2012	21 Mar 2012	Schedule 6 (item 190): Royal Assent	—
Paid Parental Leave (Consequential Amendments) Act 2010	105, 2010	14 July 2010	Schedule 1 (items 71–82) and Schedule 2 (items 1, 2): 1 Oct 2010 ( <i>see s. 2(1)</i> ) Schedule 1 (item 83): ( <i>zzv</i> )	Sch. 2 (items 1, 2)
Superannuation Legislation Amendment Act 2010	117, 2010	16 Nov 2010	Schedule 4 (item 25): Royal Assent	—
Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010	145, 2010	16 Dec 2010	Schedule 1, Schedule 2 (items 96–117, 124, 125) and Schedule 3 (items 16–19): 17 Dec 2010	Sch. 1 (items 2, 3) and Sch. 2 (items 124, 125)
Human Services Legislation Amendment Act 2011	32, 2011	25 May 2011	Schedule 4 (item 628): ( <i>zzw</i> ) Schedule 4 (item 629): ( <i>zzw</i> )	—
Tax Laws Amendment (2011 Measures No. 2) Act 2011	41, 2011	27 June 2011	Schedule 5 (items 10–14, 21–23): 28 June 2011 Schedule 5 (item 24): 1 July 2011 ( <i>see s. 2(1)</i> ) Schedule 5 (items 34, 35, 146, 147, 168–172, 401–411, 421, 422): Royal Assent	Sch. 5 (items 13, 14, 422)

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<b>Act</b>	<b>Number and year</b>	<b>Assent date</b>	<b>Commencement date</b>	<b>Application, saving and transitional provisions</b>
Tax Laws Amendment (2011 Measures No. 4) Act 2011	43, 2011	27 June 2011	Schedule 1 (items 1–4, 12): 28 June 2011 Schedule 1 (items 9–11): [see Endnote 3] Schedule 4: Royal Assent	Sch. 1 (item 12) and Sch. 4 (item 5)
Acts Interpretation Amendment Act 2011	46, 2011	27 June 2011	Schedule 2 (items 1109–1111) and Schedule 3 (items 10, 11): 27 Dec 2011	Sch. 3 (items 10, 11)
Tax Laws Amendment (2010 Measures No. 5) Act 2011	61, 2011	29 June 2011	Schedule 6: 1 July 2011	—
Taxation of Alternative Fuels Legislation Amendment Act 2011	68, 2011	29 June 2011	Schedule 1 (item 36): 1 Dec 2011	—
Tax Laws Amendment (Research and Development) Act 2011	93, 2011	8 Sept 2011	Schedule 3 (items 109–111) and Schedule 4 (items 1–6): Royal Assent	Sch. 4 (items 1–6)
Clean Energy (Consequential Amendments) Act 2011	132, 2011	18 Nov 2011	Schedule 1 (item 212A) and Schedule 2 (item 73): 2 Apr 2012 (see s. 2(1))	—
Clean Energy (Household Assistance Amendments) Act 2011	141, 2011	29 Nov 2011	Schedule 6 (items 12, 13): (zzx)	—
Tax Laws Amendment (2011 Measures No. 7) Act 2011	147, 2011	29 Nov 2011	Schedule 3, Schedule 5 (items 10–16) and Schedule 8 (item 43): Royal Assent Schedule 8 (items 10–35, 37, 39, 40): 1 Jan 2012 Schedule 8 (item 36): 1 July 2012	Sch. 3 (items 2, 3), Sch. 5 (item 16) and Sch. 8 (items 37, 39, 40)

## Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Tax Laws Amendment (2011 Measures No. 9) Act 2012	12, 2012	21 Mar 2012	Schedule 6 (items 27–29): ( <i>zzy</i> ) Schedule 6 (items 84–93, 186, 187, 191, 192, 212, 213, 218, 241–246, 248–251): Royal Assent Schedule 6 (item 182): 3 Oct 2008 ( <i>see s. 2(1)</i> )	Sch. 6 (items 192, 248, 251)
Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012	14, 2012	29 Mar 2012	Schedule 1: 1 July 2012 ( <i>see s. 2(1)</i> ) Schedule 2 (items 1–9): ( <i>zzz</i> ) Schedule 2 (items 17–28): ( <i>zzz</i> )	s. 2(1) (item 3) (am. by 39, 2012, Sch. 1 [items 265, 266])
<b>as amended by</b> Indirect Tax Laws Amendment (Assessment) Act 2012	39, 2012	15 Apr 2012	Schedule 1 (items 265, 266): ( <i>zzza</i> ) Schedule 1 (items 269, 270): ( <i>zzza</i> )	—
Tax Laws Amendment (Stronger, Fairer, Simpler and Other Measures) Act 2012	23, 2012	29 Mar 2012	Schedule 1 (items 9, 10): Royal Assent	Sch. 1 (item 10)
Fairer Private Health Insurance Incentives Act 2012	26, 2012	4 Apr 2012	Schedule 1 (items 41, 42, 48(1)): 1 July 2012	Sch. 1 (item 48(1))
Indirect Tax Laws Amendment (Assessment) Act 2012	39, 2012	15 Apr 2012	Schedule 1 (items 1, 2, 29, 190–223, 231–240): 1 July 2012 Schedule 1 (items 255–264): [ <i>see Endnote 3</i> ] Schedule 4 (items 19–24): Royal Assent	Sch. 1 (items 239, 240, 264)

## Endnotes

### Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Tax Laws Amendment (Shipping Reform) Act 2012	57, 2012	21 June 2012	Schedule 5: Royal Assent	—
Tax Laws Amendment (2012 Measures No. 3) Act 2012	58, 2012	21 June 2012	Schedule 1 (items 8–28): 21 June 2012 ( <i>see s. 2(1)</i> )	Sch. 1 (item 11)
Tax Laws Amendment (2012 Measures No. 1) Act 2012	71, 2012	27 June 2012	Schedule 5 (item 17): ( <i>zzzb</i> ) Schedule 5 (item 18): ( <i>zzzb</i> ) Schedule 5 (item 19): Royal Assent	—
Telecommunications Interception and Other Legislation Amendment (State Bodies) Act 2012	74, 2012	27 June 2012	Schedule 1 (items 3, 28): 10 Feb 2013 ( <i>see s. 2(1)</i> )	Sch. 1 (item 28)
Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012	75, 2012	27 June 2012	Schedule 4 (items 13–16, 20), Schedule 5 and Schedule 7: Royal Assent	Sch. 4 (item 20)
Financial Framework Legislation Amendment Act (No. 2) 2012	82, 2012	28 June 2012	Schedule 1 (item 124): 29 June 2012	—
Superannuation Legislation Amendment (Stronger Super) Act 2012	91, 2012	28 June 2012	Schedule 1 (items 3, 20): 29 June 2012	Sch. 1 (item 20) (am. by 158, 2012, Sch. 4 [item 73])



## Endnote 1—Legislation history

<b>Act</b>	<b>Number and year</b>	<b>Assent date</b>	<b>Commencement date</b>	<b>Application, saving and transitional provisions</b>
<b>as amended by</b>				
Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012	158, 2012	28 Nov 2012	Schedule 4 (item 73): 29 Nov 2012	—
Tax Laws Amendment (Managed Investment Trust Withholding Tax) Act 2012	97, 2012	29 June 2012	Schedule 1: 29 June 2012 ( <i>see s. 2(1)</i> ) Remainder: Royal Assent	—
Tax Laws Amendment (2012 Measures No. 2) Act 2012	99, 2012	29 June 2012	Schedule 1 (items 1–9, 12–15, 23, 36–47): 30 June 2012 Schedule 1 (items 49– 57): ( <i>zzzc</i> ) Schedule 2 (item 5): ( <i>zzzc</i> )	Sch. 1 (items 4, 7, 9, 23, 46, 47, 57)
Paid Parental Leave and Other Legislation Amendment (Dad and Partner Pay and Other Measures) Act 2012	109, 2012	22 July 2012	Schedule 1 (items 114– 119): 1 Oct 2012	—
Tax Laws Amendment (Cross-Border Transfer Pricing) Act (No. 1) 2012	115, 2012	8 Sept 2012	Schedule 1 (items 13, 14): Royal Assent	Sch. 1 (item 14)
Statute Law Revision Act 2012	136, 2012	22 Sept 2012	Schedule 6 (items 82– 84): Royal Assent	—
Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012	158, 2012	28 Nov 2012	Schedule 2 (item 69): 31 Jan 2013 Schedule 3: Royal Assent Schedule 4 (item 74): 29 Nov 2012	Sch. 3 (item 9)

## Endnotes

### Endnote 1—Legislation history

Act	Number and year	Assent date	Commencement date	Application, saving and transitional provisions
Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012	169, 2012	3 Dec 2012	Schedule 2 (items 68–68C, 131–134) and Schedule 3 (items 2A–17): 3 Dec 2012 ( <i>see s. 2(1)</i> ) Schedule 3 (item 19): [ <i>see Endnote 3</i> ]	—
Personal Liability for Corporate Fault Reform Act 2012	180, 2012	10 Dec 2012	Schedule 6 (items 30, 31): 11 Dec 2012	—
Superannuation Legislation Amendment (New Zealand Arrangement) Act 2012	181, 2012	10 Dec 2012	Schedule 1 (items 10–12): [ <i>see Endnote 3</i> ]	Sch. 1 (item 12)
Tax Laws Amendment (Clean Building Managed Investment Trust) Act 2012	185, 2012	10 Dec 2012	Schedule 1 (items 7–20): Royal Assent	—
Privacy Amendment (Enhancing Privacy Protection) Act 2012	197, 2012	12 Dec 2012	Schedule 5 (items 133, 134): [ <i>see Endnote 3</i> ]	—
Federal Circuit Court of Australia (Consequential Amendments) Act 2013	13, 2013	14 Mar 2013	Schedule 1 (items 510, 511): [ <i>see Endnote 3</i> ]	—
Electoral and Referendum Amendment (Improving Electoral Administration) Act 2013	26, 2013	28 Mar 2013	Schedule 1 (item 53): 29 Mar 2013	—

(a) The Acts marked (a) were repealed by section 7 of the *Statute Law Revision Act 1973*.

Subsection 7(2) of that Act provides as follows:

- (2) The repeal of an Act by this section does not affect the operation of:
- (a) any amendment of another Act made by the repealed Act; or

## Endnote 1—Legislation history

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- (b) any provision for the citation of that other Act as amended by the repealed Act.
- (b) The *Taxation Administration Act 1953* was amended by section 3 only of the *Statute Law (Miscellaneous Provisions) Act (No. 1) 1983*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act shall come into operation on the twenty-eighth day after the day on which it receives the Royal Assent.
- (c) The *Taxation Administration Act 1953* was amended by section 3 only of the *Statute Law (Miscellaneous Provisions) Act (No. 1) 1985*, subsections 2(1) and (45) of which provide as follows:
- (1) Subject to this section, this Act shall come into operation on the twenty-eighth day after the day on which it receives the Royal Assent.
- (45) The amendments of sections 8J and 8Z of the *Taxation Administration Act 1953* made by this Act shall be deemed to have come into operation immediately after the commencement of section 3 of the *Taxation Laws Amendment Act 1984*.
- In pursuance of subsection (1) the date of the commencement was 3 July 1985.
- In pursuance of subsection (45) the date of the commencement was 14 December 1984.
- (d) The *Statute Law (Miscellaneous Provisions) Act (No. 1) 1985* was amended by section 3 only of the *Statute Law (Miscellaneous Provisions) Act (No. 2) 1985*, subsection 2(15)(b) of which provides as follows:
- (15) The amendments of the *Statute Law (Miscellaneous Provisions) Act (No. 1) 1985* made by this Act shall be deemed to have come into operation:
- (b) in the case of the other amendments—on the twenty-eighth day after the day on which that Act received the Royal Assent.
- (e) The *Taxation Administration Act 1953* was amended by Part VI (sections 54 and 55) and sections 56 and 62 only of the *Taxation Laws Amendment Act (No. 2) 1987*, subsections 2(1) and (6) of which provide as follows:
- (1) Subject to this section, this Act shall come into operation on the day on which it receives the Royal Assent.
- (6) Subject to subsection (7), Part VII shall come into operation on the commencement of Part VIII of the *Cheques and Payment Orders Act 1986*.
- (f) The *Taxation Administration Act 1953* was amended by Part VII (sections 32 and 33) only of the *Crimes Legislation Amendment Act 1987*, subsection 2(2) of which provides as follows:
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## Endnotes

### Endnote 1—Legislation history

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- (2) Parts II, VI, VII, VIII (other than section 47) and IX and Schedule 4 shall come into operation on the day on which this Act receives the Royal Assent.
- (g) The *Taxation Administration Act 1953* was amended by Part IV (sections 21–28) and subsection 29(1) only of the *Taxation Laws Amendment (Tax File Numbers) Act 1988*, subsection 2(1) of which provides as follows:
- (1) Subject to subsection (2), this Act commences on the day on which the *Privacy Act 1988* commences.
- (h) The *Taxation Administration Act 1953* was amended by Part 7 (sections 49–51) only of the *Social Security and Veterans' Affairs Legislation Amendment Act (No. 3) 1989*, section 2 of which provides as follows:
- 2 Each provision of this Act commences, or is to be taken to have commenced, as the case requires, on the day, or at the time, shown by the note in italics at the foot of that provision.
- (i) The *Taxation Administration Act 1953* was amended by Part 4 (sections 25 and 26) only of the *Occupational Superannuation (Reasonable Benefit Limits) Amendment Act 1990*, subsection 2(4) of which provides as follows:
- (4) The remaining provisions of this Act commence on 1 July 1990.
- (j) The *Social Security and Veterans' Affairs Legislation Amendment Act (No. 2) 1990* was amended by sections 22 and 23 only of the *Social Security Legislation Amendment Act 1991*, section 2 of which provides as follows:
- 2 Each provision of this Act commences, or is taken to have commenced, as the case requires, on the day, or at the time, shown by the note in italics at the foot of the provision.
- Commencement of section 23 provides as follows:
- Immediately after the commencement of section 2 of the Principal Act. Section 2 received Royal Assent on 28 December 1990.
- (k) The *Taxation Administration Act 1953* was amended by Part 8 (sections 96–98) only of the *Social Security Legislation Amendment Act 1990*, section 2 of which provides as follows:
- 2 Each provision of this Act commences, or is taken to have commenced, as the case requires, on the day shown by the note in italics at the foot of the provision.
- (l) The *Taxation Administration Act 1953* was amended by Part 5 (sections 100–102) only of the *Taxation Laws Amendment Act 1991*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.

## Endnote 1—Legislation history

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- (m) The *Taxation Administration Act 1953* was amended by Part 6 (sections 92 and 93) only of the *Taxation Laws Amendment Act (No. 2) 1991*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (n) Subsection 2(5) of the *Taxation Laws Amendment (No. 3) Act 1991* provides as follows:
- (5) Sections 47, 52, 53 and 59, subsection 90(2) and section 97 are taken to have commenced at 3 p.m., by standard time in the Australian Capital Territory, on 20 August 1991.
- (o) The *Taxation Administration Act 1953* was amended by Part 5 (sections 90–93) only of the *Taxation Laws Amendment (Superannuation) Act 1992*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (p) The *Taxation Administration Act 1953* was amended by section 125 only of the *Corporate Law Reform Act 1992*, subsection 2(3) of which provides as follows:
- (3) Subject to subsection (4), the remaining provisions of this Act commence on a day or days to be fixed by Proclamation.
- (q) The *Taxation Administration Act 1953* was amended by Part 6 (sections 121–126) only of the *Taxation Laws Amendment Act (No. 5) 1992*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (r) The *Taxation Administration Act 1953* was amended by Part 5 (sections 62 and 63) only of the *Taxation Laws Amendment Act 1993*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (s) The *Taxation Administration Act 1953* was amended by Schedule 8 (Part 2) only of the *Taxation Laws Amendment Act (No. 2) 1995*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (t) The *Taxation Administration Act 1953* was amended by Schedule 4 (item 145) only of the *Statute Law Revision Act 1996*, subsection 2(1) provides as follows:
- (1) Subject to subsections (2) and (3), this Act commences on the day on which it receives the Royal Assent.
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## Endnotes

### Endnote 1—Legislation history

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- (u) The *Taxation Administration Act 1953* was amended by Schedule 16 (items 1–11) only of the *Law and Justice Legislation Amendment Act 1997*, subsections 2(1) and (2) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
  - (2) Items 1, and 3 to 6, of Schedule 1, items 4, 5, and 9 to 16, of Schedule 14 and items 1 to 6, and 8 to 11, of Schedule 16 commence on a day or days to be fixed by Proclamation.
- (v) The *Taxation Administration Act 1953* was amended by Schedule 7 (items 17 and 18) only of the *Taxation Laws Amendment Act (No. 4) 1997*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (w) The *Taxation Administration Act 1953* was amended by Schedule 1 (items 1–3) and Schedule 6 (item 19) only of the *Taxation Laws (Technical Amendments) Act 1998*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (x) The *Taxation Administration Act 1953* was amended by Schedule 1 (items 346–352) only of the *Taxation Laws Amendment Act (No. 3) 1999*, subsection 2(3) of which provides as follows:
- (3) Subject to subsections (4) and (5), Schedule 1 commences on 1 July 1999.
- (y) The *Taxation Administration Act 1953* was amended by Schedule 7 (items 227 and 228) only of the *Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999*, subsections 3(1), (2)(e) and (16) of which provide as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
  - (2) The following provisions commence on the transfer date:
    - (e) subject to subsection (12), Schedule 7, other than items 43, 44, 118, 205 and 207 (the commencement of those items is covered by subsections (10), (11) and (13)).
  - (16) The Governor-General may, by Proclamation published in the *Gazette*, specify the date that is to be the transfer date for the purposes of this Act.
- (ya) The *A New Tax System (Goods and Services Tax Administration) Act 1999* was amended by Schedule 1 (items 70 and 71) only of the *A New Tax System (Pay As You Go) Act 1999*, subsection 2(2) of which provides as follows:
- (2) Items 70 and 71 of Schedule 1 to this Act commence, or are taken to have commenced, immediately before the commencement of Schedule 1

## Endnote 1—Legislation history

to the *A New Tax System (Goods and Services Tax Administration) Act 1999*.

Schedule 1 commenced on 1 July 2000.

- (z) Section 2 of the *A New Tax System (Indirect Tax Administration) Act 1999* provides as follows:

2 This Act commences immediately after the commencement of the *A New Tax System (Goods and Services Tax Administration) Act 1999*.

The *A New Tax System (Goods and Services Tax Administration) Act 1999* came into operation on 1 July 2000.

- (za) The *A New Tax System (Indirect Tax Administration) Act 1999* was amended by Schedule 5 (item 1) only of the *A New Tax System (Indirect Tax and Consequential Amendments) Act 1999*, subsection 2(10) of which provides as follows:

- (10) Schedule 5 (other than items 2 and 3) commences immediately after the commencement of the *A New Tax System (Indirect Tax Administration) Act 1999*.

The *A New Tax System (Indirect Tax Administration) Act 1999* came into operation on 1 July 2000.

- (zb) The *A New Tax System (Indirect Tax Administration) Act 1999* was amended by Schedule 4 (item 1) only of the *A New Tax System (Tax Administration) Act (No. 1) 2000*, subsection 2(10) of which provides as follows:

- (10) Item 1 of Schedule 4 to this Act commences, or is taken to have commenced, on 1 July 2000, immediately before the commencement of Schedule 1 to the *A New Tax System (Indirect Tax Administration) Act 1999*.

- (zc) The *Taxation Administration Act 1953* was amended by Schedule 10 (items 66, 67 and 67A) only of the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999*, subsections 2(2) and (6A)–(6C) of which provide as follows:

- (2) Schedule 1 (Parts 1 to 5), Schedules 3 to 6, Schedule 7 (other than item 14), Schedules 8 and 9, Schedule 10 (other than items 22, 63, 66 and 67) and Schedule 11 (items 3 and 4 only) commence, or are taken to have commenced, on the commencement of Schedule 1 to the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 1) 1999*.

- (6A) Items 22 and 66 of Schedule 10 commence on the earlier of:

- (a) the day on which the *Family and Community Services Legislation Amendment (1999 Budget and Other Measures) Act 1999* receives the Royal Assent; or
- (b) 1 January 2000.

Endnote 1—Legislation history

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- (6B) If the *Superannuation (Unclaimed Money and Lost Members) Consequential and Transitional Act 1999* (the ***Superannuation Act***) has not received the Royal Assent when item 22 commences, then:
- (a) item 67 of Schedule 10 commences when item 22 commences; and
  - (b) when the *Superannuation Act* receives the Royal Assent then:
    - (i) item 67A of Schedule 10 is taken to have commenced when item 22 commenced; and
    - (ii) item 67 is taken never to have commenced.
- (6C) Otherwise:
- (a) item 67A commences when item 22 commences; and
  - (b) item 67 does not commence.
- Item 67 is taken never to have commenced.
- (zca) The *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999* was amended by Schedule 2 (items 1, 2 and 5) only of the *Family and Community Services Legislation Amendment (1999 Budget and Other Measures) Act 1999*, subsection 2(4) of which provides as follows:
- (4) Schedule 2 commences, or is taken to have commenced, immediately after the commencement of section 2 of the *A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999*.
- Section 2 commenced on 8 July 1999.
- (zd) The *Taxation Administration Act 1953* was amended by Schedule 7 only of the *Taxation Laws Amendment Act (No. 4) 1999*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (ze) The *Taxation Administration Act 1953* was amended by Schedule 1 (items 75 and 76) and Schedule 3 (items 2, 3, 5 and 6) only of the *Superannuation (Unclaimed Money and Lost Members) Consequential and Transitional Act 1999*, subsections 2(1), (2), (5) and (6) of which provide as follows:
- (1) In this section, ***commencing time*** means the time when the *Superannuation (Unclaimed Money and Lost Members) Act 1999* commences.
  - (2) Subject to this section, this Act commences at the commencing time.
  - (5) Items 1, 2 and 3 of Schedule 3 are taken to have commenced at the same time as the *Retirement Savings Accounts (Consequential Amendments) Act 1997*.
  - (6) Items 4, 5 and 6 of Schedule 3 commence on the day on which this Act receives the Royal Assent.



## Endnote 1—Legislation history

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- (zf) The *Taxation Administration Act 1953* was amended by Schedule 1 (items 911–915) only of the *Public Employment (Consequential and Transitional) Amendment Act 1999*, subsections 2(1) and (2) of which provide as follows:
- (1) In this Act, **commencing time** means the time when the *Public Service Act 1999* commences.
  - (2) Subject to this section, this Act commences at the commencing time.
- (zg) The *Taxation Administration Act 1953* was amended by Schedule 6 only of the *Australian Security Intelligence Organisation Legislation Amendment Act 1999*, subsection 2(1) of which provides as follows:
- (1) This Act (other than Schedule 3) commences on the day on which it receives the Royal Assent.
- (zh) The *Taxation Administration Act 1953* was amended by Schedule 5 (items 2–10) only of the *A New Tax System (Indirect Tax and Consequential Amendments) Act 1999*, subsections 2(10) and (11) of which provide as follows:
- (10) Schedule 5 (other than items 2 and 3) commences immediately after the commencement of the *A New Tax System (Indirect Tax Administration) Act 1999*.
  - (11) Items 2 and 3 of Schedule 5 commence immediately after the commencement of the *A New Tax System (Goods and Services Tax Administration) Act 1999*.
- The *A New Tax System (Indirect Tax Administration) Act 1999* and the *A New Tax System (Goods and Services Tax Administration) Act 1999* came into operation on 1 July 2000.
- (zi) The *Taxation Administration Act 1953* was amended by Schedule 7 (item 38) and Schedule 8 (items 19–22) only of the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999*, subsection 2(9) of which provides as follows:
- (9) Schedules 7 and 8 (other than items 1 to 6 of Schedule 8) commence immediately after the commencement of the *A New Tax System (Goods and Services Tax) Act 1999*.
- The *A New Tax System (Goods and Services Tax) Act 1999* came into operation on 1 July 2000.
- (zj) The *Taxation Administration Act 1953* was amended by Schedule 1 (items 1, 2 and 85–88) and Schedule 2 (items 1–22 and 75–82) only of the *A New Tax System (Pay As You Go) Act 1999*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
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- (zja) The *A New Tax System (Pay As You Go) Act 1999* was amended by Schedule 10 (items 5, 19 and 20) only of the *A New Tax System (Tax Administration) Act 1999*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Pay As You Go) Act 1999*.
- Section 1 commenced on 22 December 1999.
- (zjb) The *A New Tax System (Pay As You Go) Act 1999* was amended by Schedule 4 (items 2 and 3) only of the *A New Tax System (Tax Administration) Act (No. 1) 2000*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Tax Administration) Act 1999*.
- Section 1 commenced on 22 December 1999.
- (zk) The *Taxation Administration Act 1953* was amended by the *A New Tax System (Tax Administration) Act 1999*, subsections 2(1)–(6), 7(b), (c), (8), (9)(b) and (12) of which provide as follows:
- (1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Pay As You Go) Act 1999*.
  - (2) Item 21 of Schedule 12 commences immediately after the commencement of item 1 of Schedule 2.
  - (3) Item 3 of Schedule 2 commences immediately after the commencement of item 21 of Schedule 12.
  - (4) Schedule 3 commences immediately after the commencement of item 3 of Schedule 2.
  - (5) Schedule 4 commences immediately after the commencement of Schedule 3.
  - (6) Item 4 of Schedule 2 commences immediately after the commencement of Schedule 4.
  - (7) The following provisions commence on the day on which this Act receives the Royal Assent:
    - (b) Part 2 of Schedule 5, and the amendments of the *Taxation Administration Act 1953* made by Part 1 of that Schedule;
    - (c) items 1 to 22 and 24 of Schedule 6;
  - (8) Items 94 to 102 of Schedule 2 commence immediately after the commencement of the *A New Tax System (Indirect Tax Administration) Act 1999*.
  - (9) The following provisions commence on 1 July 2000:

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(b) Schedule 11 (other than item 44).

- (12) Schedules 12 (other than item 21) and 15 commence, or are taken to have commenced, at the commencement of the *A New Tax System (Goods and Services Tax) Act 1999*.

Section 1 commenced on 22 December 1999.

Item 21 of Schedule 12 commenced on 22 December 1999 immediately after item 1 of Schedule 2 commenced.

The *A New Tax System (Indirect Tax Administration) Act 1999* came into operation on 1 July 2000.

- (zka) The *A New Tax System (Tax Administration) Act 1999* was amended by Schedule 3 (item 4) only of the *A New Tax System (Tax Administration) Act (No. 1) 2000*, subsection 2(1) of which provides as follows:

- (1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Tax Administration) Act 1999*.

Section 1 commenced on 22 December 1999.

- (zkb) The *A New Tax System (Tax Administration) Act 1999* was amended by Schedule 2 (item 1A) only of the *A New Tax System (Tax Administration) Act (No. 2) 2000*, subsection 3(1) of which provides as follows:

- (1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.

Section 1-1 commenced on 1 July 2000.

- (zkc) Subsection 2(1) (item 45) of the *Taxation Laws Amendment Act (No. 2) 2002* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

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**Commencement information**

Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
45. Schedule 12, item 41	Immediately after the time specified in the <i>A New Tax System (Tax Administration) Act 1999</i> for the commencement of item 22 of Schedule 6 to that Act	22 December 1999

- (zl) The *Taxation Administration Act 1953* was amended by Schedule 24 only of the *Federal Magistrates (Consequential Amendments) Act 1999*, subsection 2(1) of which provides as follows:

## Endnotes

### Endnote 1—Legislation history

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- (1) Subject to this section, this Act commences on the commencement of the *Federal Magistrates Act 1999*.
- (zm) The *Taxation Administration Act 1953* was amended by Schedule 2 only of the *Diesel and Alternative Fuels Grants Scheme (Administration and Compliance) Act 1999*, subsection 2(3) of which provides as follows:
- (3) The remaining provisions of this Act commence on the day after the day on which this Act receives the Royal Assent.
- (zn) The *Taxation Administration Act 1953* was amended by Schedule 1, Schedule 2 (item 12), Schedule 3 (items 55–61 and 63–68) and Schedule 4 (items 17–48) only of the *A New Tax System (Tax Administration) Act (No. 1) 2000*, subsections 2(1), (2) and (8) of which provide as follows:
- (1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Tax Administration) Act 1999*.
- (2) Schedule 2 (except items 2, 5, 9 and 10 and subitem 11(2)) commences on 1 April 2000.
- (8) Item 68 of Schedule 3 commences, or is taken to have commenced, immediately after the commencement of Schedule 12 to the *A New Tax System (Tax Administration) Act 1999*.
- Section 1 commenced on 22 December 1999.
- Schedule 12 commenced on 1 July 2000.
- (zo) The *Taxation Administration Act 1953* was amended by Schedule 8 (item 20) only of the *Taxation Laws Amendment Act (No. 2) 2000*, subsection 2(13) of which provides as follows:
- (13) Schedule 8, apart from items 18 and 20, is taken to have commenced immediately after the commencement of section 1 of the *Taxation Laws Amendment (Company Law Review) Act 1998*. Items 18 and 20 are taken to have commenced on 1 July 1999.
- (zp) The *Taxation Administration Act 1953* was amended by Schedule 2 only of the *Diesel and Alternative Fuels Grants Scheme Amendment Act 2000*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (zq) The *Taxation Administration Act 1953* was amended by Schedule 1 (items 26A, 26B and 27–57) only of the *New Business Tax System (Alienation of Personal Services Income) Act 2000*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (zr) The *Taxation Administration Act 1953* was amended by Schedule 2 (items 114–117) and Schedule 7 only of the *New Business Tax System*
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## Endnote 1—Legislation history

*(Miscellaneous) Act (No. 2) 2000*, subsections 2(1), (6) and (10) of which provide as follows:

- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (6) Items 114 and 116 of Schedule 2 commence, or are taken to have commenced, immediately after the commencement of items 36 and 37 in Schedule 4 to the *A New Tax System (Tax Administration) Act (No. 1) 2000*.
- (10) Schedule 7 commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Tax Administration) Act (No. 1) 2000*.

Section 1 commenced on 22 December 1999.

(zra) Subsection 2(1) (item 49) of the *Taxation Laws Amendment Act (No. 2) 2002* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Provision(s)	Commencement	Date/Details
49. Schedule 12, item 46	Immediately after the commencement of subsection 2(6) of the <i>New Business Tax System (Miscellaneous) Act (No. 2) 2000</i>	30 June 2000

(zs) The *Taxation Administration Act 1953* was amended by Schedule 1, Schedule 2 (items 68–120, 142A and 143) and Schedule 3 (items 1–16) only of the *A New Tax System (Tax Administration) Act (No. 2) 2000*, subsections 3(1) and (4) of which provide as follows:

- (1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1-1 of the *A New Tax System (Goods and Services Tax) Act 1999*.
- (4) Schedule 3 commences, or is taken to have commenced, immediately after the commencement of section 1 of the *A New Tax System (Tax Administration) Act (No. 1) 2000*.

Section 1-1 commenced on 1 July 2000.

Section 1 commenced on 22 December 1999.

(zt) The *Taxation Administration Act 1953* was amended by Schedule 1 (items 10, 10A and 11), Schedule 4 (item 10), Schedule 6 (items 8–10), Schedule 7 (items 31–33), Schedule 9 (items 12–16) and Schedule 11 (item 17) only of the *Indirect Tax Legislation Amendment Act 2000*, subsections 2(1) and (3) of which provide as follows:

- (1) Subject to this section, this Act commences immediately after the commencement of Part 1 of Schedule 1 to the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999*.

## Endnotes

### Endnote 1—Legislation history

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- (3) Items 10, 10A and 11 of Schedule 1, item 10 of Schedule 4, items 8, 9 and 10 of Schedule 6, item 33 of Schedule 7 and item 17 of Schedule 11 commence immediately after the commencement of items 7 to 23 of Schedule 8 to the *A New Tax System (Indirect Tax and Consequential Amendments) Act (No. 2) 1999*.

Part 1 of Schedule 1 and items 7 to 23 of Schedule 8 commenced on 1 July 2000.

- (zu) The *Taxation Administration Act 1953* was amended by Schedule 5 only of the *Social Security and Veterans' Entitlements Legislation Amendment (Miscellaneous Matters) Act 2000*, subsection 2(5) of which provides as follows:

- (5) Part 1 of Schedule 2, and Schedules 4 and 5, commence, or are taken to have commenced, on 1 July 2000.

- (zv) The *Taxation Administration Act 1953* was amended by Schedule 5 (items 10–12) only of the *Youth Allowance Consolidation Act 2000*, subsections 2(3) and (17) of which provide as follows:

- (3) Items 30 to 35, 45, 46, 47, 49, 50, 59 to 73 and 75 to 79 of Schedule 4 and Part 2 of Schedule 5 are taken to have commenced on 1 July 1998.

- (17) Part 3 of Schedule 5 commences, or is taken to have commenced, on 1 July 1999, immediately after the commencement of item 351 of Schedule 1 to the *Taxation Laws Amendment Act (No. 3) 1999*.

- (zw) The *Taxation Administration Act 1953* was amended by Schedule 5 (items 4–17) and Schedule 7 (items 19 and 20) only of the *Taxation Laws Amendment Act (No. 8) 2000*, subsections 2(1) and (8) of which provide as follows:

- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (8) Items 19 and 20 of Schedule 7 are taken to have commenced immediately after the commencement of the *A New Tax System (Goods and Services Tax Administration) Act 1999*.

The *A New Tax System (Goods and Services Tax Administration) Act 1999* came into operation on 1 July 2000.

- (zx) The *Taxation Administration Act 1953* was amended by Schedule 2 only of the *Taxation Laws Amendment Act (No. 7) 2000*, subsection 2(2) of which provides as follows:

- (2) Schedule 2 is taken to have commenced immediately after the commencement of item 10 of Schedule 1 to the *A New Tax System (Tax Administration) Act (No. 1) 2000*.

Item 10 of Schedule 1 commenced on 22 December 1999.

- (zy) The *Taxation Administration Act 1953* was amended by Schedule 7 (items 28–37) only of the *Taxation Laws Amendment (Excise Arrangements) Act 2001*, subsection 2(1) of which provides as follows:

## Endnote 1—Legislation history

- (1) Subject to this section, this Act commences on the earlier of:
- (a) 1 July 2001; and
  - (b) 28 days after the day on which this Act receives the Royal Assent.
- (zz) The *Taxation Administration Act 1953* was amended by Schedule 3 (items 509 and 510) only of the *Corporations (Repeals, Consequential and Transitional) Act 2001*, subsection 2(3) of which provides as follows:
- (3) Subject to subsections (4) to (10), Schedule 3 commences, or is taken to have commenced, at the same time as the *Corporations Act 2001*.
- (zza) The *Taxation Administration Act 1953* was amended by Schedule 2 (item 24) only of the *Family and Community Services Legislation (Simplification and Other Measures) Act 2001*, subsection 2(6) of which provides as follows:
- (6) Item 24 of Schedule 2 is taken to have commenced on 1 July 1998, immediately after the commencement of item 10 of Schedule 5 to the *Youth Allowance Consolidation Act 2000*.
- (zzaa) Subsection 2(1) (item 56) of the *Taxation Laws Amendment Act (No. 2) 2002* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Provision(s)	Commencement	Date/Details
56. Schedule 12, item 56	Immediately after the time specified in the <i>Taxation Laws Amendment Act (No. 3) 2001</i> for the commencement of item 36 of Schedule 2 to that Act	30 June 2001

- (zzb) The *Taxation Administration Act 1953* was amended by Schedule 5 (items 71–73) only of the *Child Support Legislation Amendment Act 2001*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.
- (zzc) The *Taxation Administration Act 1953* was amended by Schedule 3 only of the *Treasury Legislation Amendment (Application of Criminal Code) Act (No. 2) 2001*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day mentioned in subsection 2.2(2) of the *Criminal Code*.
- (zzd) The *Taxation Administration Act 1953* was amended by Schedule 6 (items 18 and 18A) only of the *Taxation Laws Amendment Act (No. 6) 2001*, subsection 2(1) of which provides as follows:
- (1) Subject to this section, this Act commences on the day on which it receives the Royal Assent.

## Endnotes

### Endnote 1—Legislation history

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(zze) Subsection 2(1) (items 13(b) and 14(a)) of the *Taxation Laws Amendment (Superannuation) Act (No. 2) 2002* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Provision(s)	Commencement	Date/Details
13. Schedule 6, items 10 and 11	The later of: (a) the day on which this Act receives the Royal Assent; and (b) 1 July 2002	1 July 2002
14. Schedule 6, items 12 to 14	The later of: (a) the 28th day after the day on which this Act receives the Royal Assent; and (b) 1 July 2002	27 July 2002

(zzf) Subsection 2(1) (items 40 and 41) of the *Taxation Laws Amendment Act (No. 2) 2002* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Provision(s)	Commencement	Date/Details
40. Schedule 12, item 36	Immediately after item 63 of Schedule 3 to the <i>Treasury Legislation Amendment (Application of Criminal Code) Act (No. 2) 2001</i> commenced	15 December 2001
41. Schedule 12, item 37	Immediately after item 64 of Schedule 3 to the <i>Treasury Legislation Amendment (Application of Criminal Code) Act (No. 2) 2001</i> commenced	15 December 2001

(zzg) Subsection 2(1) (item 9) of the *New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Provision(s)	Commencement	Date/Details
9. Schedules 6 to 15	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002</i>	24 October 2002

(zzh) Subsection 2(1) (items 3, 4, 9, 13, 14 and 17–19) of the *New Business Tax System (Consolidation and Other Measures) Act 2003* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.



## Endnote 1—Legislation history

Provision(s)	Commencement	Date/Details
3. Schedule 4	Immediately after the commencement of Schedule 21 to this Act	24 October 2002
4. Schedules 5 to 8	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002</i>	24 October 2002
9. Schedule 14, items 2 to 12	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002</i>	24 October 2002
13. Schedules 20 to 23	Immediately after the commencement of Schedule 1 to the <i>New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002</i>	24 October 2002
14. Schedule 24	Immediately after the commencement of Schedule 6 to this Act	24 October 2002
17. Schedule 28, items 2 to 18	Immediately after the commencement of Schedule 27 to this Act	29 June 2002
18. Schedule 28, subitem 19(1)	Immediately after the commencement of the <i>New Business Tax System (Imputation) Act 2002</i>	29 June 2002
19. Schedule 28, subitems 19(2) and (3)	Immediately after the commencement of Schedule 27 to this Act	29 June 2002

(zzi) Subsection 2(1) (items 28, 29 and 31) of the *Taxation Laws Amendment Act (No. 3) 2003* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Provision(s)	Commencement	Date/Details
28. Schedule 6, item 32	Immediately after the commencement of item 10 of Schedule 6 to the <i>Australian Security Intelligence Organisation Legislation Amendment Act 1999</i>	10 December 1999
29. Schedule 6, item 33	Immediately after the commencement of item 93 of Schedule 2 to the <i>A New Tax System (Tax Administration) Act (No. 2) 2000</i>	1 July 2000
31. Schedule 6, item 35	Immediately after the commencement of item 34 of Schedule 6 to this Act	14 October 2003

(zzj) Subsection 2(1) (item 16) of the *Higher Education Support (Transitional Provisions and Consequential Amendments) Act 2003* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

## Endnotes

### Endnote 1—Legislation history

Provision(s)	Commencement	Date/Details
16. Schedule 2, items 120 to 169	The later of: (a) 1 January 2004; and (b) immediately after the commencement of sections 1-10 to 238-15 of the <i>Higher Education Support Act 2003</i> .	1 January 2004

(zzk) Subsection 2(1) (items 2 and 11) of the *Tax Laws Amendment (2004 Measures No. 2) Act 2004* provides as follows:

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
2. Schedule 1, items 1 to 84	Immediately after the commencement of item 84 of Schedule 2 to the <i>New Business Tax System (Miscellaneous) Act (No. 2) 2000</i> .	30 June 2000
11. Schedule 1, item 107	Immediately after the commencement of item 22 of Schedule 8 to the <i>Taxation Laws Amendment Act (No. 5) 2003</i> .	17 December 2003

(zzka) Subsection 2(1) (items 22 and 23) of the *Tax Laws Amendment (2006 Measures No. 2) Act 2006* provides as follows:

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
22. Schedule 7, item 210	Immediately before the commencement of Schedule 10 to the <i>Tax Laws Amendment (2004 Measures No. 1) Act 2004</i> .	1 July 2005
23. Schedule 7, items 211 and 212	Immediately after the commencement of Schedule 10 to the <i>Tax Laws Amendment (2004 Measures No. 1) Act 2004</i> .	1 July 2005

(zzl) Subsection 2(1) (items 12 and 15) of the *Taxation Laws Amendment Act (No. 1) 2004* provides as follows:

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Provision(s)	Commencement	Date/Details
12. Schedule 11, Part 2	Immediately after the commencement of item 21 of Schedule 12 to the <i>A New Tax System (Tax Administration) Act 1999</i>	22 December 1999

## Endnote 1—Legislation history

Provision(s)	Commencement	Date/Details
15. Schedule 11, Part 5	Immediately after the commencement of item 61 of Schedule 1 to the <i>Taxation Laws Amendment Act (No. 3) 2001</i>	30 June 2001

(zzm) Subsection 2(1) (item 19) of the *Fuel Tax (Consequential and Transitional Provisions) Act 2006* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, on the day or at the time specified in column 2 of the table.

Provision(s)	Commencement	Date/Details
19. Schedule 5, items 59 and 60	The later of: (a) immediately after the commencement of the <i>Fuel Tax Act 2006</i> ; and (b) the commencement of Schedule 4 to the <i>Tax Laws Amendment (2005 Measures No. 4) Act 2005</i> .  However, the provision(s) do not commence at all unless both of the events mentioned in paragraphs (a) and (b) occur.	1 July 2006 (paragraph (a) applies)

(zzn) Subsection 2(1) (item 21) of the *Statute Law Revision Act 2007* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
21. Schedule 1, item 25	Immediately after the commencement of item 2 of Schedule 1 to the <i>A New Tax System (Pay As You Go) Act 1999</i> .	22 December 1999

(zzo) Subsection 2(1) (items 2–4 and 7) of the *Tax Laws Amendment (Simplified Superannuation) Act 2007* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
2. Schedules 1 to 3	The day on which this Act receives the Royal Assent.	15 March 2007
3. Schedule 4, items 1 to 13	The day on which this Act receives the Royal Assent.	15 March 2007

## Endnotes

### Endnote 1—Legislation history

Provision(s)	Commencement	Date/Details
4. Schedule 4, item 14	The later of: (a) at the same time as the provision(s) covered by table item 3; and (b) immediately after the commencement of items 20 and 21 in Schedule 2 to the <i>Tax Laws Amendment (2006 Measures No. 6) Act 2007</i> .  However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	15 March 2007 (paragraph (a) applies)
7. Schedule 5, item 35	Immediately after the provisions covered by table item 2.	15 March 2007
(zzp)	Subsection 2(1) (item 2) of the <i>Superannuation Legislation Amendment (Simplification) Act 2007</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	
Provision(s)	Commencement	Date/Details
2. Schedule 1	Immediately after the commencement of Schedule 1 to the <i>Tax Laws Amendment (Simplified Superannuation) Act 2007</i> .	15 March 2007
(zzq)	Subsection 2(1) (item 6) of the <i>Tax Laws Amendment (2007 Measures No. 4) Act 2007</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	
Provision(s)	Commencement	Date/Details
6. Schedule 5, Part 2	Immediately after the commencement of Schedule 1 to the <i>Superannuation Legislation Amendment (Simplification) Act 2007</i> .	15 March 2007
(zzr)	Subsection 2(1) (items 2 and 3) of the <i>Financial System Legislation Amendment (Financial Claims Scheme and Other Measures) Act 2008</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	
Provision(s)	Commencement	Date/Details
2. Schedule 1	Immediately after the provision(s) covered by table item 3.	18 October 2008

## Endnote 1—Legislation history

Provision(s)	Commencement	Date/Details
3. Schedules 2 to 5	The day after this Act receives the Royal Assent.	18 October 2008
(zzra)	Subsection 2(1) (item 8) of the <i>Tax Laws Amendment (2010 Measures No. 4) Act 2010</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	
Provision(s)	Commencement	Date/Details
8. Schedule 3, items 133 and 134	Immediately after the commencement of Part 1 of Schedule 1 to the <i>Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009</i> .	26 March 2009
(zzs)	Subsection 2(1) (items 2 and 4) of the <i>Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	
Provision(s)	Commencement	Date/Details
2. Schedule 1, Part 1	Immediately after the commencement of Part 2 of the <i>Tax Agent Services Act 2009</i> .	1 March 2010
4. Schedule 2	Immediately after the commencement of Part 2 of the <i>Tax Agent Services Act 2009</i> .	1 March 2010
(zzt)	Subsection 2(1) (items 5 and 6) of the <i>Tax Laws Amendment (2009 Measures No. 5) Act 2009</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	
Provision(s)	Commencement	Date/Details
5. Schedule 2, Part 1	The day this Act receives the Royal Assent.	4 December 2009
6. Schedule 2, Part 2	Immediately after the commencement of the provision(s) covered by table item 5.	4 December 2009
(zzu)	Subsection 2(1) (item 4) of the <i>Tax Laws Amendment (2010 Measures No. 1) Act 2010</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.	

## Endnotes

### Endnote 1—Legislation history

Provision(s)	Commencement	Date/Details
4. Schedule 1, item 8	The later of: (a) the start of 1 July 2010; and (b) immediately after the commencement of item 1 of Schedule 1 to the <i>Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010</i> .  However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	17 December 2010 (paragraph (b) applies)

- (zzv) Subsection 2(1) (item 12) of the *Paid Parental Leave (Consequential Amendments) Act 2010* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
12. Schedule 1, item 83	The later of: (a) the time the <i>Paid Parental Leave Act 2010</i> commences; and (b) immediately after the commencement of item 1 of Schedule 1 to the <i>Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010</i> .  However, the provision(s) do not commence at all unless both of the events mentioned in paragraphs (a) and (b) occur.	17 December 2010 (paragraph (b) applies)

- (zzw) Subsection 2(1) (items 2, 4 and 5) of the *Human Services Legislation Amendment Act 2011* provides as follows:
- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
2. Schedules 1 to 3	1 July 2011.	1 July 2011
4. Schedule 4, Part 2, Division 1	1 July 2011. However, if Schedule 1 to the <i>Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010</i> commences before 1 July 2011, the provision(s) do not commence at all.	Does not commence

## Endnote 1—Legislation history

Provision(s)	Commencement	Date/Details
5. Schedule 4, Part 2, Division 2	The later of: (a) immediately after the commencement of the provision(s) covered by table item 2; and (b) the start of the day that Schedule 1 to the <i>Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010</i> commences.  However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	1 July 2011 (paragraph (a) applies)
(zzx) Subsection 2(1) (items 2 and 14) of the <i>Clean Energy (Household Assistance Amendments) Act 2011</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.		
Provision(s)	Commencement	Date/Details
2. Schedule 1, Part 1	14 May 2012.  However, if section 3 of the <i>Clean Energy Act 2011</i> does not commence before 14 May 2012, the provision(s) do not commence at all.	14 May 2012
14. Schedule 6	Immediately after the commencement of the provision(s) covered by table item 2.	14 May 2012
(zzy) Subsection 2(1) (item 11) of the <i>Tax Laws Amendment (2011 Measures No. 9) Act 2012</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.		
Provision(s)	Commencement	Date/Details
11. Schedule 6, Part 4	Immediately after the commencement of item 1 of Schedule 1 to the <i>A New Tax System (Pay As You Go) Act 1999</i> .	22 December 1999
(zzz) Subsection 2(1) (items 3 and 4) of the <i>Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012</i> provides as follows: (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.		

## Endnotes

### Endnote 1—Legislation history

Provision(s)	Commencement	Date/Details
3. Schedule 2, Part 1	Immediately after the commencement of Part 1 of Schedule 1 to the <i>Indirect Tax Laws Amendment (Assessment) Act 2012</i> .	1 July 2012
4. Schedule 2, Part 2	At the same time as the <i>Minerals Resource Rent Tax Act 2012</i> commences.  However, the provision(s) do not commence at all if the <i>Indirect Tax Laws Amendment (Assessment) Act 2012</i> receives the Royal Assent before 1 July 2012.	Does not commence

(zzza) Subsection 2(1) (items 4 and 5) of the *Indirect Tax Laws Amendment (Assessment) Act 2012* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Provision(s)	Commencement	Date/Details
4. Schedule 1, items 265 to 268	Immediately after the commencement of section 2 of the <i>Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012</i> .	29 March 2012
5. Schedule 1, items 269 and 270	Immediately after the time specified in the <i>Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012</i> for the commencement of Part 2 of Schedule 2 to that Act.  However, the provision(s) do not commence at all if this Act receives the Royal Assent before 1 July 2012.	Do not commence

(zzzb) Subsection 2(1) (items 7 and 8) of the *Tax Laws Amendment (2012 Measures No. 1) Act 2012* provides as follows:

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.



## Endnote 1—Legislation history

Provision(s)	Commencement	Date/Details
7. Schedule 5, item 17	Immediately after the commencement of Part 1 of Schedule 2 to the <i>Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012</i> .	1 July 2012
8. Schedule 5, item 18	Immediately after the commencement of Part 2 of Schedule 2 to the <i>Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012</i> .	Does not commence
(zzzc) Subsection 2(1) (items 3, 5 and 6) of the <i>Tax Laws Amendment (2012 Measures No. 2) Act 2012</i> provides as follows:		
(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.		
Provision(s)	Commencement	Date/Details
3. Schedule 1, Part 2	The later of: (a) the day after this Act receives the Royal Assent; and (b) the day the <i>Pay As You Go Withholding Non-compliance Tax Act 2012</i> receives the Royal Assent.  However, the provision(s) do not commence at all if the event mentioned in paragraph (b) does not occur.	30 June 2012 (paragraph (a) applies)
5. Schedule 1, Part 3, Division 2	Immediately after the commencement of the provision(s) covered by table item 3.	30 June 2012
6. Schedule 2	Immediately after the commencement of Parts 1, 2 and 3 of Schedule 1 to the <i>Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009</i> .	26 March 2009

## Endnotes

### Endnote 2—Amendment history

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#### Endnote 2—Amendment history

This endnote sets out the amendment history of the *Taxation Administration Act 1953*.

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
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#### Part I

Heading to Part I.....	ad. No. 133, 1974
s. 2.....	am. No. 95, 1959  rs. No. 123, 1984  am. No. 48, 1986; No. 107, 1989; No. 110, 1990; No. 100, 1991; No. 47, 1992; No. 17, 1993; No. 34, 1997; Nos. 11, 85, 94, 146, 161, 179 and 201, 1999; Nos. 25, 135 and 146, 2001; No. 125, 2002; No. 54, 2003; No. 101, 2004; Nos. 63, 100 and 161, 2005; Nos. 74, 86 and 101, 2006; No. 9, 2007; Nos. 88 and 114, 2009; Nos. 74 and 145, 2010; Nos. 41 and 147, 2011; Nos. 12 and 39, 2012
s. 2A.....	ad. No. 146, 2001
s. 3.....	am. No. 95, 1959; No. 59, 1979  rs. No. 123, 1984  am. No. 88, 2009
s. 3AA.....	ad. No. 178, 1999  am. No. 91, 2000; No. 12, 2012

#### Part IA

Part IA.....	ad. No. 123, 1984
s. 3A.....	ad. No. 123, 1984
Note to s. 3A.....	ad. No. 145, 2010
s. 3B.....	ad. No. 123, 1984  am. No. 138, 1987; No. 107, 1989; No. 216, 1991; Nos. 47 and 98, 1992; No. 82, 1993; No. 161, 1999; No. 56, 2007; Nos. 88 and 114, 2009; No. 145, 2010
s. 3C.....	ad. No. 123, 1984

## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 123, 1985; No. 138, 1987; No. 97, 1988; No. 107, 1989; No. 216, 1991; No. 98, 1992; No. 82, 1993; Nos. 56 and 201, 1999; No. 146, 2001; Nos. 10 and 54, 2003; Nos. 73 and 100, 2006; Nos. 88 and 114, 2009
	rep. No. 145, 2010
Note to s. 3C(2) .....	ad. No. 100, 2006
	rep. No. 145, 2010
Heading to s. 3D.....	am. No. 125, 2002
	rep. No. 145, 2010
s. 3D .....	ad. No. 104, 1985
	am. No. 168, 1985; No. 120, 1987; No. 97, 1988; No. 201, 1999; No. 146, 2001; No. 125, 2002; No. 54, 2003; No. 143, 2007
	rep. No. 145, 2010
Note to s. 3D(16) .....	ad. No. 146, 2001
	rep. No. 145, 2010
Heading to s. 3E .....	rs. No. 161, 1999
	rep. No. 145, 2010
s. 3E.....	ad. No. 107, 1989
	am. No. 47, 1992; No. 161, 1999; No. 137, 2000; No. 146, 2001; No. 86, 2002; No. 101, 2006
	rep. No. 145, 2010
ss. 3EA, 3EB .....	ad. No. 161, 1999
	rep. No. 145, 2010
s. 3EC .....	ad. No. 161, 1999
	am. No. 101, 2003
	rep. No. 145, 2010
s. 3ED.....	ad. No. 159, 2008
	am. No. 88, 2009
	rep. No. 145, 2010
Heading to s. 3F.....	am. No. 25, 2001
	rep. No. 145, 2010

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 3F.....	ad. No. 107, 1989 am. No. 25, 2001 rep. No. 145, 2010
ss. 3G, 3H.....	ad. No. 56, 2007 rep. No. 145, 2010
<b>Part II</b>	
Heading to Part II .....	ad. No. 133, 1974
s. 4.....	am. No. 95, 1959; No. 65, 1985; No. 154, 1986
s. 4A .....	ad. No. 146, 1999
s. 5 .....	am. No. 18, 1955; No. 39, 1957; No. 95, 1959; No. 17, 1960; No. 75, 1964; No. 93, 1966; No. 120, 1968; No. 133, 1974; No. 123, 1984; No. 65, 1985; No. 146, 1999; No. 159, 2001
s. 5A .....	ad. No. 133, 1974 am. No. 65, 1985; No. 43, 1996
s. 6 .....	am. No. 95, 1959 rs. No. 123, 1984; No. 122, 1991 am. No. 146, 1999
s. 6A .....	ad. No. 95, 1959 rs. No. 123, 1984
s. 6B .....	ad. No. 123, 1984 am. No. 62, 1987; No. 85, 1999; No. 4, 2007; No. 46, 2011
Notes to s. 6B(1), (2) .....	ad. No. 46, 2011
s. 6C .....	ad. No. 123, 1984 am. No. 122, 1991
s. 6D .....	ad. No. 123, 1984 am. No. 201, 1999; No. 54, 2003
s. 8.....	am. No. 133, 1974; No. 123, 1984; No. 85, 1999
<b>Part IIA</b>	
Heading to Part IIA .....	rs. No. 101, 2006
Part IIA.....	ad. No. 11, 1999
Heading to Div. 1 of Part IIA ...	rep. No. 101, 2006

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 8AAA.....	ad. No. 11, 1999 am. No. 101, 2006; No. 79, 2010
s. 8AAB.....	ad. No. 11, 1999 am. No. 59, 1999 (as am. by No. 44, 2000); Nos. 118 and 178, 1999; Nos. 44, 58, 60, 89 and 91, 2000; No. 73, 2001; No. 68, 2002; Nos. 16, 54 and 111, 2003; No. 75, 2005; Nos. 58, 73, 80, 100 and 101, 2006; Nos. 9, 15 and 143, 2007; Nos. 32, 45, 97 and 151, 2008; Nos. 6, 27 and 133, 2009; Nos. 20 and 79, 2010; No. 41, 2011; Nos. 14, 26, 58, 99 and 169, 2012
s. 8AAC.....	ad. No. 11, 1999
s. 8AAD.....	ad. No. 11, 1999 rs. No. 73, 2001
s. 8AAE.....	ad. No. 11, 1999
Note to s. 8AAE .....	rs. No. 179, 1999
s. 8AAF .....	ad. No. 11, 1999 am. Nos. 178 and 179, 1999
s. 8AAG.....	ad. No. 11, 1999 am. No. 91, 2000
s. 8AAGA.....	ad. No. 178, 1999
s. 8AAH.....	ad. No. 11, 1999
Div. 2 of Part IIA.....	rep. No. 101, 2006
s. 8AAHA.....	ad. No. 91, 2000 rep. No. 101, 2006
s. 8AAI.....	ad. No. 11, 1999 rep. No. 101, 2006
s. 8AAJ.....	ad. No. 11, 1999 am. No. 178, 1999 rep. No. 101, 2006
s. 8AAK.....	ad. No. 11, 1999 rep. No. 101, 2006
s. 8AAL.....	ad. No. 11, 1999

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## Endnotes

### Endnote 2—Amendment history

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

Provision affected	How affected
	am. No. 179, 1999
	rep. No. 101, 2006
Note to s. 8AAL(3) .....	rep. No. 179, 1999
ss. 8AAM, 8AAN .....	ad. No. 11, 1999
	rep. No. 101, 2006
Div. 3 of Part IIA.....	rep. No. 101, 2006
s. 8AANA.....	ad. No. 91, 2000
	rep. No. 101, 2006
s. 8AAO.....	ad. No. 11, 1999
	rep. No. 101, 2006
ss. 8AAP, 8AAQ .....	ad. No. 11, 1999
	am. No. 178, 1999
	rep. No. 101, 2006
s. 8AAR.....	ad. No. 11, 1999
	am. No. 179, 1999
	rep. No. 101, 2006
Note to s. 8AAR(3) .....	rep. No. 179, 1999
ss. 8AAS, 8AAT .....	ad. No. 11, 1999
	rep. No. 101, 2006
Div. 4 of Part IIA .....	rep. No. 179, 1999
ss. 8AAU–8AAW.....	ad. No. 11, 1999
	rep. No. 179, 1999
<b>Part IIB</b>	
Part IIB.....	ad. No. 11, 1999
<b>Division 1</b>	
s. 8AAZA .....	ad. No. 11, 1999
	am. Nos. 178 and 179, 1999; Nos. 92 and 106, 2000; Nos. 54 and 150, 2003; No. 100, 2006; No. 150, 2008; No. 6, 2009; No. 56, 2010
s. 8AAZB .....	ad. No. 11, 1999
<b>Division 2</b>	
s. 8AAZC .....	ad. No. 11, 1999

## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 178, 1999
Subhead. to s. 8AAZD(2) .....	ad. No. 178, 1999
s. 8AAZD .....	ad. No. 11, 1999
	am. No. 178, 1999
s. 8AAZE .....	ad. No. 11, 1999
	rep. No. 178, 1999
Heading to s. 8AAZF .....	am. No. 178, 1999
s. 8AAZF .....	ad. No. 11, 1999
	am. No. 178, 1999
s. 8AAZG .....	ad. No. 11, 1999
Heading to s. 8AAZH .....	am. No. 178, 1999
	rs. No. 179, 1999; No. 44, 2000
s. 8AAZH .....	ad. No. 11, 1999
	am. Nos. 178 and 179, 1999; No. 44, 2000
s. 8AAZI .....	ad. No. 11, 1999
s. 8AAZJ .....	ad. No. 11, 1999
	am. No. 178, 1999
s. 8AAZK .....	ad. No. 11, 1999
	rep. No. 178, 1999
<b>Division 3</b>	
Div. 3 of Part IIB .....	ad. No. 11, 1999
	rs. No. 178, 1999
s. 8AAZL .....	ad. No. 11, 1999
	rs. No. 178, 1999
	am. No. 156, 2000; No. 61, 2011; No. 99, 2012
ss. 8AAZLA, 8AAZLB .....	ad. No. 178, 1999
	am. No. 92, 2000
s. 8AAZLC .....	ad. No. 178, 1999
Heading to s. 8AAZLD .....	am. No. 150, 2003; No. 56, 2010
s. 8AAZLD .....	ad. No. 178, 1999

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 150, 2003; No. 56, 2010
s. 8AAZLE .....	ad. No. 178, 1999
<b>Division 3A</b>	
Div. 3A of Part IIB .....	ad. No. 178, 1999
s. 8AAZLF .....	ad. No. 178, 1999
s. 8AAZLG.....	ad. No. 178, 1999
	am. No. 179, 1999; No. 39, 2012
Note to s. 8AAZLG .....	ad. No. 179, 1999
s. 8AAZLGA.....	ad. No. 75, 2012
s. 8AAZLH.....	ad. No. 178, 1999
	am. No. 179, 1999; No. 91, 2000; No. 114, 2009
<b>Division 4</b>	
s. 8AAZM .....	ad. No. 11, 1999
s. 8AAZMA.....	ad. No. 91, 2000
	am. No. 39, 2012
s. 8AAZMB.....	ad. No. 73, 2001
s. 8AAZN .....	ad. No. 11, 1999
<b>Part III</b>	
Heading to Part III .....	ad. No. 133, 1974
	rep. No. 59, 1979
	ad. No. 117, 1983
	rs. No. 123, 1984
Part III .....	rep. No. 59, 1979
	ad. No. 117, 1983
Note to Part III.....	ad. No. 25, 2001
<b>Division 1</b>	
Heading to Div. 1 of Part III.....	ad. No. 123, 1984
s. 8A .....	ad. No. 123, 1984
	am. No. 138, 1987; No. 97, 1988; No. 146, 2001
s. 8AA .....	ad. No. 138, 1987



## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 61, 1990
	rep. No. 82, 1993
	ad. No. 201, 1999
	rep. No. 54, 2003
s. 8AB.....	ad. No. 98, 1992
s. 8AC .....	ad. No. 114, 2009
<b>Division 2</b>	
Heading to Div. 2 of Part III .....	ad. No. 123, 1984
<b>Subdivision A</b>	
Heading to Subdiv. A of .....	ad. No. 123, 1984
Div. 2 of Part III	
s. 8B .....	ad. No. 123, 1984
	am. No. 146, 2001; No. 101, 2006
s. 8C .....	ad. No. 123, 1984
	am. No. 97, 1988; No. 56, 1999; No. 91, 2000; No. 146, 2001; No. 54, 2003; No. 101, 2006; No. 9, 2007
s. 8D .....	ad. No. 123, 1984
	am. No. 146, 2001
s. 8E.....	ad. No. 123, 1984
	am. No. 143, 2007
ss. 8F, 8G.....	ad. No. 123, 1984
s. 8H .....	ad. No. 123, 1984
	am. No. 146, 2001; No. 143, 2007
s. 8HA .....	ad. No. 224, 1992
<b>Subdivision B</b>	
Heading to Subdiv. B of .....	ad. No. 123, 1984
Div. 2 of Part III	
s. 8J .....	ad. No. 123, 1984

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## Endnotes

### Endnote 2—Amendment history

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

Provision affected	How affected
	am. Nos. 4, 47 and 65, 1985; Nos. 41, 46 and 49, 1986; Nos. 62, 138 and 145, 1987; Nos. 20 and 60, 1990; No. 5, 1991; Nos. 92, 98, 118 and 208, 1992; No. 82, 1993; No. 163, 1994; No. 174, 1997; No. 85, 1998; Nos. 56, 118 and 201, 1999; Nos. 60 and 137, 2000; No. 146, 2001; No. 54, 2003; Nos. 73 and 101, 2006; Nos. 88 and 114, 2009; Nos. 4, 21 and 79, 2010
s. 8K .....	ad. No. 123, 1984
	am. No. 97, 1988; No. 146, 2001
Note to s. 8K(2) .....	ad. No. 146, 2001
s. 8L .....	ad. No. 123, 1984
	am. No. 146, 2001
Note to s. 8L(2) .....	ad. No. 146, 2001
Heading to s. 8M .....	am. No. 146, 2001
s. 8M .....	ad. No. 123, 1984
	am. No. 146, 2001; No. 143, 2007
s. 8N .....	ad. No. 123, 1984
	rs. No. 146, 2001
s. 8P .....	ad. No. 123, 1984
	rep. No. 146, 2001
s. 8Q .....	ad. No. 123, 1984
	rs. No. 146, 2001
Heading to s. 8R .....	am. No. 146, 2001
s. 8R .....	ad. No. 123, 1984
	am. No. 146, 2001; No. 143, 2007
ss. 8S–8U .....	ad. No. 123, 1984
	am. No. 146, 2001
s. 8V .....	ad. No. 123, 1984
	am. No. 143, 2007
s. 8W .....	ad. No. 123, 1984
	am. No. 138, 1987; Nos. 97 and 105, 1989; Nos. 98 and 224, 1992; No. 82, 1993; No. 163, 1994; No. 201, 1999; No. 60, 2000; No. 146, 2001; Nos. 16, 54 and 107, 2003; No. 8, 2010

## Endnote 2—Amendment history

---

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
<b>Subdivision BA</b>	
Subdiv. BA of Div. 2 ..... of Part III	ad. No. 97, 1988
s. 8WA .....	ad. No. 97, 1988  am. No. 163, 1989; Nos. 60 and 119, 1990; No. 6, 1991; Nos. 92 and 138, 1992; No. 82, 1993; No. 53, 1995; No. 63, 1996; Nos. 83, 85 and 128, 1999; Nos. 106 and 132, 2000; Nos. 71, 75 and 146, 2001; No. 57, 2002; No. 143, 2007; No. 45, 2008; Nos. 105 and 145, 2010; No. 141, 2011
Note to s. 8WA(1A) .....	ad. No. 146, 2001
Note to s. 8WA(2) .....	ad. No. 146, 2001
s. 8WB.....	ad. No. 97, 1988  am. No. 163, 1989; Nos. 60 and 119, 1990; No. 6, 1991; Nos. 92 and 138, 1992; No. 82, 1993; No. 53, 1995; No. 63, 1996; No. 83, 1999 (as am. by No. 172, 1999); No. 128, 1999; Nos. 94, 106 and 132, 2000; Nos. 75 and 146, 2001; No. 57, 2002; No. 143, 2007; Nos. 45 and 105, 2008; Nos. 105 and 145, 2010; No. 141, 2011
s. 8WC.....	ad. No. 97, 1988  am. No. 216, 1991; No. 179, 1999; No. 101, 2006; No. 143, 2007
s. 8WD .....	ad. No. 97, 1988  am. No. 124, 1989  rep. No. 75, 2001
<b>Subdivision C</b>	
Heading to Subdiv. C of ..... Div. 2 of Part III	ad. No. 123, 1984
s. 8X .....	ad. No. 123, 1984  rep. No. 137, 2000
s. 8XA .....	ad. No. 97, 1988  rs. No. 48, 1991  am. No. 146, 2001; No. 143, 2007
s. 8XB.....	ad. No. 97, 1988  am. No. 48, 1991; No. 146, 2001; No. 143, 2007

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## Endnotes

### Endnote 2—Amendment history

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

Provision affected	How affected
	rep. No. 145, 2010
Note to s. 8XB(3) .....	ad. No. 146, 2001
	rep. No. 145, 2010
s. 8Y .....	ad. No. 123, 1984
	am. No. 210, 1992; No. 55, 2001; No. 8, 2007
Notes 1, 2 to s. 8Y(2) .....	ad. No. 146, 2001
s. 8Z.....	ad. No. 123, 1984
	am. No. 65, 1985; No. 137, 2000; No. 146, 2001
<b>Division 3</b>	
Heading to Div. 3 of Part III.....	ad. No. 123, 1984
s. 8ZA.....	ad. No. 123, 1984
	am. No. 224, 1992; No. 146, 2001
s. 8ZB.....	ad. No. 123, 1984
	am. No. 224, 1992
s. 8ZC.....	ad. No. 123, 1984
Note to s. 8ZC(3) .....	ad. No. 146, 2001
s. 8ZD.....	ad. No. 123, 1984
	am. No. 146, 2001
s. 8ZE .....	ad. No. 123, 1984
	am. Nos. 4 and 47, 1985; No. 41, 1986; Nos. 58, 62 and 145, 1987; Nos. 20 and 60, 1990; Nos. 92, 118 and 208, 1992
	rs. No. 120, 1995
Note to s. 8ZE.....	am. No. 101, 2006
ss. 8ZF–8ZH.....	ad. No. 123, 1984
<b>Division 4</b>	
Heading to Div. 4 of Part III.....	ad. No. 123, 1984
ss. 8ZJ, 8ZK .....	ad. No. 123, 1984
s. 8ZL .....	ad. No. 123, 1984
	am. No. 146, 2001
ss. 8ZM, 8ZN .....	ad. No. 123, 1984
<b>Division 5</b>	

## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
Heading to Div. 5 of Part III.....	ad. No. 123, 1984
s. 9 .....	rep. No. 59, 1979
	ad. No. 117, 1983
	am. No. 123, 1984
s. 10 .....	rep. No. 59, 1979
	ad. No. 117, 1983
	am. No. 123, 1984; No. 73, 2008
s. 11 .....	rs. No. 133, 1974
	rep. No. 59, 1979
	ad. No. 117, 1983
	am. No. 123, 1984; No. 73, 2008
s. 12 .....	rep. No. 59, 1979
	ad. No. 117, 1983
	am. No. 73, 2008
s. 13 .....	rep. No. 59, 1979
	ad. No. 117, 1983
	am. No. 123, 1984; No. 73, 2008
ss. 13A, 13B .....	ad. No. 117, 1983
s. 13C .....	ad. No. 117, 1983
	am. No. 123, 1984
<b>Division 6</b>	
Div. 6 of Part III .....	ad. No. 167, 1989
s. 13CA.....	ad. No. 167, 1989
<b>Part IIIA</b>	
Part IIIA .....	ad. No. 123, 1985
<b>Division 1</b>	
s. 13D .....	ad. No. 123, 1985
	am. No. 146, 1999
<b>Division 2</b>	
s. 13E.....	ad. No. 123, 1985

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 13F.....	ad. No. 123, 1985 am. No. 62, 1987; No. 143, 2007
s. 13G.....	ad. No. 123, 1985
s. 13H.....	ad. No. 123, 1985 am. No. 97, 1988; No. 146, 2001 rep. No. 145, 2010
Div. 3 of Part IIIA.....	rep. No. 145, 2010
s. 13J.....	ad. No. 123, 1985 am. No. 138, 1987; No. 97, 1988; No. 98, 1992; No. 82, 1993; No. 118, 1999; No. 146, 2001; No. 92, 2008 rep. No. 145, 2010
<b>Division 4</b>	
s. 13K.....	ad. No. 123, 1985 am. No. 138, 1987; No. 98, 1992; No. 82, 1993
<b>Division 5</b>	
Div. 5 of Part IIIA.....	ad. No. 136, 1990
s. 13L.....	ad. No. 136, 1990 am. No. 44, 1999; No. 121, 2001
s. 14.....	rep. No. 59, 1979
Part IV.....	ad. No. 133, 1974 rep. No. 88, 2009
s. 14A.....	ad. No. 133, 1974 am. No. 19, 1979; No. 123, 1984; No. 65, 1985; No. 48, 1986; No. 216, 1991 rep. No. 88, 2009
s. 14B.....	ad. No. 133, 1974 am. No. 123, 1984; No. 65, 1985 rep. No. 88, 2009
s. 14C.....	ad. No. 133, 1974 am. No. 123, 1984; No. 65, 1985; No. 73, 2008 rep. No. 88, 2009

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 14D .....	ad. No. 133, 1974 am. No. 123, 1984; No. 73, 2008 rep. No. 88, 2009
s. 14E.....	ad. No. 133, 1974 rep. No. 123, 1984 ad. No. 216, 1991 rep. No. 88, 2009
s. 14F.....	ad. No. 133, 1974 rep. No. 123, 1984
s. 14G .....	ad. No. 133, 1974 am. No. 48, 1986 rep. No. 216, 1991
s. 14H .....	ad. No. 133, 1974 am. No. 19, 1979; No. 65, 1985 rs. No. 48, 1986 rep. No. 216, 1991
s. 14HA .....	ad. No. 19, 1979 rep. No. 123, 1984 ad. No. 48, 1986 rep. No. 216, 1991
s. 14HB.....	ad. No. 19, 1979 rs. No. 48, 1986 rep. No. 216, 1991
ss. 14HC–14HG.....	ad. No. 48, 1986 rep. No. 216, 1991
s. 14I.....	ad. No. 133, 1974 am. Nos. 65 and 123, 1985; No. 73, 2008 rep. No. 88, 2009
s. 14J.....	ad. No. 133, 1974 am. No. 123, 1985; No. 62, 1987; No. 143, 2007; No. 73, 2008

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	rep. No. 88, 2009
s. 14K .....	ad. No. 133, 1974
	rep. No. 123, 1984
s. 14L.....	ad. No. 133, 1974
	rep. No. 88, 2009
s. 14M.....	ad. No. 133, 1974
	rep. No. 65, 1985
s. 14N .....	ad. No. 133, 1974
	am. No. 73, 2008
	rep. No. 88, 2009
s. 14O .....	ad. No. 133, 1974
	rs. No. 39, 1983
	rep. No. 123, 1984
s. 14P .....	ad. No. 19, 1979
	am. No. 65, 1985
	rep. No. 48, 1986

#### Part IVA

Part IVA ..... ad. No. 123, 1984

#### Division 1

s. 14Q ..... ad. No. 123, 1984  
am. No. 88, 2009

#### Division 2

s. 14R ..... ad. No. 123, 1984  
am. No. 146, 2001; No. 143, 2007

s. 14S..... ad. No. 123, 1984  
am. No. 88, 2009

ss. 14T, 14U ..... ad. No. 123, 1984

#### Division 3

ss. 14V–14X..... ad. No. 123, 1984

s. 14Y ..... ad. No. 123, 1984



## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 112, 1986
<b>Division 4</b>	
s. 14Z.....	ad. No. 123, 1984
	am. No. 146, 2001
s. 14ZA.....	ad. No. 123, 1984
	am. No. 146, 2001; No. 143, 2007
Part IVAAA.....	ad. No. 101, 1992
	rep. No. 161, 2005
s. 14ZAAA .....	ad. No. 101, 1992
	am. No. 39, 1997; No. 41, 1998; No. 54, 2003; No. 23, 2005
	rep. No. 161, 2005
ss. 14ZAAB–14ZAAH.....	ad. No. 101, 1992
	rep. No. 161, 2005
ss. 14ZAAI–14ZAAK .....	ad. No. 101, 1992
	am. No. 120, 1995
	rep. No. 161, 2005
s. 14ZAAL.....	ad. No. 101, 1992
	rep. No. 161, 2005
s. 14ZAAM.....	ad. No. 39, 1997
	rep. No. 161, 2005
Part IVAA .....	ad. No. 101, 1992
	rep. No. 161, 2005
s. 14ZAA.....	ad. No. 101, 1992
	am. No. 41, 1998; No. 54, 2003
	rep. No. 161, 2005
s. 14ZAB .....	ad. No. 154, 1986
	am. No. 60, 1990
	rep. No. 216, 1991
	ad. No. 101, 1992
	am. No. 54, 2003

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## Endnotes

### Endnote 2—Amendment history

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

Provision affected	How affected
	rep. No. 161, 2005
ss. 14ZAC–14ZAE .....	ad. No. 154, 1986
	rep. No. 216, 1991
	ad. No. 101, 1992
	rep. No. 161, 2005
ss. 14ZAF, 14ZAG .....	ad. No. 101, 1992
	rs. No. 54, 2003
	rep. No. 161, 2005
s. 14ZAH .....	ad. No. 101, 1992
	rep. No. 161, 2005
s. 14ZAHA .....	ad. No. 54, 2003
	rep. No. 161, 2005
ss. 14ZAI–14ZAK .....	ad. No. 101, 1992
	rep. No. 161, 2005
s. 14ZAL .....	ad. No. 101, 1992
	am. No. 179, 1999
	rep. No. 161, 2005
s. 14ZAM .....	ad. No. 101, 1992
	rep. No. 161, 2005
s. 14ZAN .....	ad. No. 101, 1992
	am. No. 179, 1999
	rep. No. 161, 2005
s. 14ZAO .....	ad. No. 101, 1992
	rep. No. 161, 2005
s. 14ZAP .....	ad. No. 101, 1992
	am. No. 54, 2003
	rep. No. 161, 2005
ss. 14ZAQ, 14ZAR .....	ad. No. 101, 1992
	rep. No. 161, 2005
s. 14ZAS .....	ad. No. 101, 1992

## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 54, 2003
	rep. No. 161, 2005
s. 14ZAT .....	ad. No. 101, 1992
	rep. No. 161, 2005
s. 14ZAU .....	ad. No. 101, 1992
	am. No. 54, 2003
	rep. No. 161, 2005
ss. 14ZAV–14ZAX .....	ad. No. 101, 1992
	rep. No. 161, 2005
s. 14ZAXA .....	ad. No. 39, 1997
	rep. No. 161, 2005
ss. 14ZAY, 14ZAZ .....	ad. No. 101, 1992
	rep. No. 161, 2005
s. 14ZAZA .....	ad. No. 101, 1992
	am. No. 54, 2003
	rep. No. 161, 2005
ss. 14ZAZB, 14ZAZC .....	ad. No. 101, 1992
	rep. No. 161, 2005
Part IVAB .....	ad. No. 154, 1986
	rep. No. 216, 1991
Part IVB .....	ad. No. 48, 1986
	rep. No. 216, 1991
s. 14ZB .....	ad. No. 48, 1986
	am. No. 154, 1986; No. 60, 1990
	rep. No. 216, 1991
ss. 14ZC–14ZK .....	ad. No. 48, 1986
	rep. No. 216, 1991
s. 14ZKA .....	ad. No. 144, 1986
	am. Nos. 58, 62, 108 and 145, 1987
	rep. No. 95, 1988

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
<b>Part IVC</b>	
Part IVC .....	ad. No. 216, 1991
<b>Division 1</b>	
s. 14ZL .....	ad. No. 216, 1991
	am. No. 41, 1998; No. 161, 2005
ss. 14ZM, 14ZN.....	ad. No. 216, 1991
Heading to s. 14ZO.....	am. No. 34, 1997
s. 14ZO.....	ad. No. 216, 1991
	am. No. 34, 1997
s. 14ZP .....	ad. No. 216, 1991
<b>Division 2</b>	
s. 14ZQ.....	ad. No. 216, 1991
	am. Nos. 92, 101, 118 and 208, 1992; No. 44, 2000; No. 16, 2003; No. 161, 2005; No. 101, 2006; No. 143, 2007; No. 97, 2008; No. 88, 2009; No. 74, 2010; No. 41, 2011; No. 39, 2012
s. 14ZR.....	ad. No. 216, 1991
	am. No. 101, 2006; No. 88, 2009
s. 14ZS .....	ad. No. 216, 1991
	am. No. 101, 1992; No. 169, 1995; No. 101, 2006; No. 41, 2011
s. 14ZT .....	ad. No. 216, 1991
	am. No. 118, 1992
	rep. No. 101, 2006
<b>Division 3</b>	
s. 14ZU.....	ad. No. 216, 1991
	am. No. 91, 2000
Note to s. 14ZU .....	ad. No. 161, 2005
s. 14ZV.....	ad. No. 216, 1991
s. 14ZVA.....	ad. No. 101, 1992
	am. No. 74, 2010
s. 14ZW.....	ad. No. 216, 1991

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 101, 1992; Nos. 56, 179 and 201, 1999; Nos. 44 and 156, 2000; No. 54, 2003; Nos. 23 and 161, 2005; Nos. 58, 73 and 78, 2006; Nos. 15, 78 and 143, 2007; No. 151, 2008; No. 74, 2010; No. 93, 2011; Nos. 14, 39 and 75, 2012
Note 1 to s. 14ZW(1AAA) .....	ad. No. 39, 2012
Note 2 to s. 14ZW(1AAA) .....	ad. No. 39, 2012
s. 14ZX.....	ad. No. 216, 1991
	am. No. 101, 1992; No. 34, 1997; No. 179, 1999
s. 14ZY.....	ad. No. 216, 1991
	am. No. 101, 1992; No. 179, 1999; No. 161, 2005; No. 39, 2012
s. 14ZYA.....	ad. No. 216, 1991
	am. No. 41, 1998; No. 179, 1999 (as am. by No. 57, 2002); No. 161, 2005; No. 39, 2012
s. 14ZYG.....	ad. No. 161, 2005
	am. No. 39, 2012
Note 1 to s. 14ZYG(1) .....	ad. No. 39, 2012
Note 2 to s. 14ZYG(1) .....	ad. No. 39, 2012
s. 14ZZ.....	ad. No. 216, 1991
	am. No. 34, 1997; No. 161, 2005; No. 88, 2009; No. 169, 2012
<b>Division 4</b>	
s. 14ZZA.....	ad. No. 216, 1991
s. 14ZZB.....	ad. No. 216, 1991
	am. No. 101, 2006
ss. 14ZZC, 14ZZD.....	ad. No. 216, 1991
s. 14ZZE.....	ad. No. 216, 1991
	rs. No. 34, 1997
ss. 14ZZF, 14ZZG.....	ad. No. 216, 1991
s. 14ZZH.....	ad. No. 216, 1991
	am. No. 34, 1997
	rep. No. 101, 2006
s. 14ZZJ.....	ad. No. 216, 1991

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 14ZZK .....	ad. No. 216, 1991 am. No. 34, 1997
Heading to s. 14ZZL.....	am. No. 34, 1997
s. 14ZZL .....	ad. No. 216, 1991 am. No. 34, 1997
s. 14ZZM.....	ad. No. 216, 1991 am. No. 101, 2006
<b>Division 5</b>	
Heading to Div. 5 of..... Part IVC	rs. No. 169, 2012
s. 14ZZN .....	ad. No. 216, 1991 am. No. 88, 2009
s. 14ZZO .....	ad. No. 216, 1991 am. No. 88, 2009; No. 169, 2012
Heading to s. 14ZZP .....	am. No. 88, 2009 rs. No. 169, 2012
s. 14ZZP .....	ad. No. 216, 1991 am. No. 88, 2009; No. 169, 2012
Heading to s. 14ZZQ .....	am. No. 88, 2009 rs. No. 169, 2012
s. 14ZZQ .....	ad. No. 216, 1991 am. No. 169, 2012
s. 14ZZR.....	ad. No. 216, 1991 am. No. 101, 2006
s. 14ZZS .....	ad. No. 216, 1991 am. No. 88, 2009
<b>Part V</b>	
Heading to Part V .....	ad. No. 133, 1974
s. 15 .....	rs. No. 133, 1974

## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 59, 1979
	rs. No. 123, 1984
	am. No. 138, 1987; No. 98, 1992; No. 82, 1993; No. 201, 1999; No. 54, 2003; No. 114, 2009
ss. 15AA, 15AB.....	ad. No. 101, 1992
	rep. No. 161, 2005
s. 15A .....	ad. No. 123, 1985
	am. No. 138, 1987; No. 98, 1992; No. 82, 1993; No. 201, 1999; No. 54, 2003; No. 114, 2009
s. 15B .....	ad. No. 82, 2012
s. 15C .....	ad. No. 82, 2012
s. 15D .....	ad. No. 82, 2012
s. 16 .....	rep. No. 216, 1973
	ad. No. 123, 1984
	am. No. 8, 2005
s. 16A .....	ad. No. 224, 1992
s. 16B .....	ad. No. 120, 1995
	am. No. 11, 1999
	rs. No. 91, 2000
s. 17 .....	ad. No. 155, 1965
	am. No. 123, 1984; No. 65, 1985
Heading to s. 17A.....	am. No. 194, 1999
s. 17A .....	ad. No. 48, 1986
	am. No. 194, 1999
s. 17B .....	ad. No. 97, 1988
	am. No. 201, 1999; No. 54, 2003
	rep. No. 145, 2010
s. 17C .....	ad. No. 47, 1992
	rep. No. 145, 2010
s. 18 .....	ad. No. 133, 1974
	am. No. 19, 1979; No. 123, 1984; No. 48, 1986; No. 58, 2006

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
Heading to Part VI.....	rs. No. 59, 1999 rep. No. 73, 2006
Part VI.....	ad. No. 56, 1999 rep. No. 73, 2006
s. 19.....	ad. No. 56, 1999 rs. No. 59, 1999 rep. No. 73, 2006
s. 20.....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 73, 2006
s. 21.....	ad. No. 56, 1999 rep. No. 146, 2001
Heading to s. 22.....	am. No. 59, 1999 rep. No. 73, 2006
s. 22.....	ad. No. 56, 1999 am. No. 59, 1999; No. 73, 2001 rep. No. 73, 2006
Note to s. 22(3) .....	am. No. 59, 1999 rep. No. 73, 2006
s. 23.....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 73, 2006
Heading to s. 24.....	am. No. 59, 1999 rep. No. 73, 2006
s. 24.....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 73, 2006
s. 25.....	ad. No. 56, 1999 rep. No. 73, 2006
s. 26.....	ad. No. 56, 1999

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 59, 1999
	rep. No. 73, 2006
Note to s. 26 .....	am. No. 59, 1999
	rep. No. 73, 2006
s. 27 .....	ad. No. 56, 1999
	rep. No. 73, 2006
Heading to s. 28 .....	am. No. 59, 1999
	rep. No. 179, 1999
ss. 28, 29 .....	ad. No. 56, 1999
	am. No. 59, 1999
	rep. No. 179, 1999
Heading to s. 30 .....	am. No. 59, 1999
	rep. No. 179, 1999
s. 30 .....	ad. No. 56, 1999
	am. No. 59, 1999
	rep. No. 179, 1999
Heading to s. 31 .....	am. No. 59, 1999
	rep. No. 179, 1999
s. 31 .....	ad. No. 56, 1999
	am. No. 59, 1999
	rep. No. 179, 1999
Heading to s. 32 .....	am. No. 59, 1999
	rep. No. 179, 1999
s. 32 .....	ad. No. 56, 1999
	am. No. 59, 1999
	rep. No. 179, 1999
Note to s. 32(4) .....	am. No. 59, 1999
	rep. No. 179, 1999
Heading to s. 33 .....	am. No. 59, 1999
	rep. No. 179, 1999

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
ss. 33, 34.....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 179, 1999
Heading to s. 35.....	am. No. 59, 1999 rep. No. 73, 2006
s. 35.....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 73, 2006
s. 36.....	ad. No. 56, 1999 rs. No. 59, 1999 rep. No. 73, 2006
Heading to s. 37.....	am. No. 59, 1999 rep. No. 73, 2006
s. 37.....	ad. No. 56, 1999 am. Nos. 59 and 177, 1999 rep. No. 73, 2006
s. 38.....	ad. No. 56, 1999 rep. No. 179, 1999
Heading to s. 39.....	rs. No. 179, 1999 rep. No. 73, 2006
s. 39.....	ad. No. 56, 1999 am. Nos. 59 and 179, 1999 rep. No. 73, 2006
s. 40.....	ad. No. 56, 1999 rs. No. 59, 1999 rep. No. 73, 2006
s. 41.....	ad. No. 56, 1999 rep. No. 179, 1999
s. 42.....	ad. No. 56, 1999 rep. No. 92, 2000

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## Endnote 2—Amendment history

---

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
Note to s. 42	
Renumbered Note 1 .....	No. 179, 1999
Note 1 to s. 42 .....	rep. No. 92, 2000
Note 2 to s. 42 .....	ad. No. 179, 1999
	rep. No. 92, 2000
s. 43 .....	ad. No. 56, 1999
	am. No. 59, 1999
	rep. No. 92, 2000
s. 44 .....	ad. No. 56, 1999
	rep. No. 92, 2000
Note to s. 44	
Renumbered Note 1 .....	No. 179, 1999
Note 1 to s. 44 .....	rep. No. 92, 2000
Note 2 to s. 44 .....	ad. No. 179, 1999
	rep. No. 92, 2000
s. 45 .....	ad. No. 56, 1999
	rep. No. 92, 2000
Note to s. 45	
Renumbered Note 1 .....	No. 179, 1999
Note 1 to s. 45 .....	rep. No. 92, 2000
Note 2 to s. 45 .....	ad. No. 179, 1999
	rep. No. 92, 2000
s. 46 .....	ad. No. 56, 1999
	am. No. 59, 1999
	rep. No. 92, 2000
s. 46A .....	ad. No. 59, 1999
	rep. No. 73, 2006
s. 47 .....	ad. No. 56, 1999
	am. Nos. 59 and 179, 1999; No. 44, 2000
	rep. No. 101, 2004
Note to s. 47(3) .....	rep. No. 44, 2000

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 48 .....	ad. No. 56, 1999 am. Nos. 59 and 179, 1999 rep. No. 101, 2004
Note to s. 48(1) .....	am. No. 59, 1999 rep. No. 101, 2004
s. 49 .....	ad. No. 56, 1999 rep. No. 73, 2006
s. 50 .....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 73, 2006
Notes 1, 2 to s. 50(4) .....	ad. No. 146, 2001 rep. No. 73, 2006
s. 51 .....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 73, 2006
Notes 1, 2 to s. 51(3) .....	ad. No. 146, 2001 rep. No. 73, 2006
s. 52 .....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 73, 2006
Notes 1, 2 to s. 52(3) .....	ad. No. 146, 2001 rep. No. 73, 2006
s. 52A .....	ad. No. 177, 1999 am. No. 156, 2000 rep. No. 73, 2006
Notes 1, 2 to s. 52A(3) .....	ad. No. 146, 2001 rep. No. 73, 2006
s. 53 .....	ad. No. 56, 1999 am. No. 59, 1999; No. 92, 2000 rep. No. 73, 2006

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## Endnote 2—Amendment history

---

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
Notes 1, 2 to s. 53(3) .....	ad. No. 146, 2001 rep. No. 73, 2006
s. 54 .....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 73, 2006
Notes 1, 2 to s. 54(3) .....	ad. No. 146, 2001 rep. No. 73, 2006
s. 55 .....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 179, 1999
ss. 56, 57 .....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 73, 2006
s. 58 .....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 179, 1999
s. 59 .....	ad. No. 56, 1999 rep. No. 73, 2006
ss. 60, 61 .....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 73, 2006
Heading to s. 62 .....	am. No. 59, 1999 rep. No. 73, 2006
s. 62 .....	ad. No. 56, 1999 am. No. 59, 1999 (as am. by No. 176, 1999); Nos. 176 and 177, 1999; Nos. 92 and 156, 2000; No. 73, 2001; No. 134, 2004; Nos. 78 and 160, 2005 rep. No. 73, 2006
Note to s. 62(1) .....	am. No. 92, 2000 rep. No. 73, 2006
Note to s. 62(3) .....	rep. No. 156, 2000

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## Endnotes

### Endnote 2—Amendment history

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

Provision affected	How affected
Div. 7A of Part VI .....	ad. No. 59, 1999 rep. No. 73, 2006
s. 62A .....	ad. No. 59, 1999 rep. No. 73, 2006
Div. 7B of Part VI .....	ad. No. 177, 1999 rep. No. 73, 2006
ss. 62B, 62C .....	ad. No. 177, 1999 rep. No. 73, 2006
Heading to s. 63 .....	am. No. 59, 1999 rep. No. 73, 2006
ss. 63–65 .....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 73, 2006
s. 66 .....	ad. No. 56, 1999 am. No. 59, 1999; No. 91, 2000 rep. No. 73, 2006
s. 67 .....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 73, 2006
s. 68 .....	ad. No. 56, 1999 am. Nos. 59 and 176, 1999; Nos. 10 and 122, 2003 rep. No. 73, 2006
s. 69 .....	ad. No. 56, 1999 am. No. 59, 1999 rep. No. 73, 2006
Heading to s. 70 .....	am. No. 59, 1999 rep. No. 73, 2006
s. 70 .....	ad. No. 56, 1999 am. Nos. 59, 176 and 177, 1999; Nos. 92 and 156, 2000; No. 73, 2001; No. 10, 2005 rep. No. 73, 2006

## Endnote 2—Amendment history

---

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
Note 3 to s. 70(4) .....	ad. No. 91, 2000 rep. No. 73, 2006
Heading to ..... The Schedules	rep. No. 136, 2012
First Schedule .....	am. No. 39, 1953 rep. No. 136, 2012
Second Schedule .....	am. Nos. 28, 39, 40 and 52, 1953 rep. No. 136, 2012
<b>Schedule 1</b>	
Schedule 1 .....	ad. No. 178, 1999
<b>Chapter 2</b>	
Heading to Chapt. 2 .....	ad. No. 73, 2006
<b>Part 2-1</b>	
Part 2-1 .....	ad. No. 178, 1999
<b>Division 6</b>	
s. 6-1 .....	ad. No. 178, 1999 am. No. 44, 2000; No. 150, 2003
s. 6-5 .....	ad. No. 178, 1999 am. No. 73, 2001
s. 6-10 .....	ad. No. 178, 1999
<b>Part 2-5</b>	
Part 2-5 .....	ad. No. 178, 1999
<b>Division 10</b>	
s. 10-1 .....	ad. No. 178, 1999 am. No. 86, 2000
s. 10-5 .....	ad. No. 178, 1999 am. No. 86, 2000; No. 168, 2001; No. 15, 2002; No. 66, 2003; Nos. 9, 15 and 79, 2007; No. 32, 2008; Nos. 56 and 75, 2010; No. 58, 2012
Note to s. 10-5(1) .....	rs. No. 32, 2008
<b>Division 11</b>	
s. 11-1 .....	ad. No. 178, 1999

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 44, 2000; No. 150, 2003; No. 101, 2006; No. 56, 2010; Nos. 12 and 14, 2012
s. 11-5.....	ad. No. 178, 1999
<b>Division 12</b>	
<b>Subdivision 12-A</b>	
s. 12-1.....	ad. No. 178, 1999
	am. No. 168, 2001; No. 66, 2003; No. 15, 2007; No. 92, 2008
s. 12-5.....	ad. No. 178, 1999
	am. No. 168, 2001; No. 66, 2003; Nos. 15 and 79, 2007; Nos. 56 and 75, 2010
s. 12-7.....	ad. No. 86, 2000
	am. No. 20, 2004
s. 12-10.....	ad. No. 178, 1999
s. 12-15.....	ad. No. 178, 1999
	rep. No. 133, 2003
s. 12-20.....	ad. No. 163, 2001
<b>Subdivision 12-B</b>	
s. 12-35.....	ad. No. 178, 1999
s. 12-40.....	ad. No. 178, 1999
s. 12-45.....	ad. No. 178, 1999
	am. No. 101, 2006
Note to s. 12-45(1) .....	am. No. 101, 2006
s. 12-47.....	ad. No. 168, 2001
	am. No. 41, 2005
s. 12-50.....	ad. No. 178, 1999
s. 12-55.....	ad. No. 178, 1999
	am. No. 146, 2001
s. 12-60.....	ad. No. 178, 1999
	rs. No. 179, 1999
	am. No. 91, 2000; No. 41, 2005
<b>Subdivision 12-C</b>	

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
Heading to Subdiv. 12-C .....	rs. No. 56, 2010
Subdiv. 12-C.....	rs. No. 15, 2007
s. 12-80.....	ad. No. 178, 1999
	am. No. 8, 2007
	rs. No. 15, 2007
Heading to s. 12-85.....	rs. No. 56, 2010
s. 12-85.....	ad. No. 178, 1999
	rs. No. 15, 2007
	am. No. 56, 2010
s. 12-90.....	ad. No. 178, 1999
	rs. No. 15, 2007
<b>Subdivision 12-D</b>	
s. 12-110.....	ad. No. 178, 1999
	am. No. 76, 2000; No. 52, 2004; No. 105, 2010; No. 109, 2012
s. 12-115.....	ad. No. 178, 1999
s. 12-120.....	ad. No. 178, 1999
<b>Subdivision 12-E</b>	
s. 12-140.....	ad. No. 178, 1999
Note to s. 12-140(2) .....	am. No. 101, 2006
s. 12-145.....	ad. No. 178, 1999
s. 12-150.....	ad. No. 178, 1999
	rs. No. 101, 2006
s. 12-155.....	ad. No. 178, 1999
	am. No. 41, 2005
s. 12-160.....	ad. No. 178, 1999
s. 12-165.....	ad. No. 178, 1999
	am. No. 23, 2005
s. 12-170.....	ad. No. 178, 1999
Group heading to .....	ad. No. 75, 2010
s. 12-175	
s. 12-175.....	ad. No. 75, 2010

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 12-180 .....	ad. No. 75, 2010
s. 12-185 .....	ad. No. 75, 2010
s. 12-190 .....	ad. No. 178, 1999 am. No. 91, 2000; No. 66, 2003; No. 75, 2010
<b>Subdivision 12-F</b>	
s. 12-210 .....	ad. No. 178, 1999
s. 12-215 .....	ad. No. 178, 1999 am. No. 44, 2000
s. 12-220 .....	ad. No. 178, 1999
s. 12-225 .....	ad. No. 178, 1999
s. 12-245 .....	ad. No. 178, 1999
s. 12-250 .....	ad. No. 178, 1999 am. No. 44, 2000
s. 12-255 .....	ad. No. 178, 1999 rs. No. 101, 2006
s. 12-260 .....	ad. No. 178, 1999
s. 12-280 .....	ad. No. 178, 1999
s. 12-285 .....	ad. No. 178, 1999 am. No. 44, 2000
s. 12-300 .....	ad. No. 178, 1999
<b>Subdivision 12-FA</b>	
Subdiv. 12-FA .....	ad. No. 15, 2002
s. 12-305 .....	ad. No. 15, 2002 am. No. 15, 2007
s. 12-310 .....	ad. No. 15, 2002 am. No. 15, 2007
<b>Subdivision 12-FAA</b>	
Subdiv. 12-FAA .....	ad. No. 9, 2007
s. 12-312 .....	ad. No. 9, 2007
s. 12-313 .....	ad. No. 9, 2007

## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
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**Subdivision 12-FB**

Subdiv. 12-FB .....	ad. No. 66, 2003
s. 12-315 .....	ad. No. 66, 2003
	am. No. 41, 2005; No. 15, 2007; No. 32, 2008
s. 12-317 .....	ad. No. 66, 2003
s. 12-319 .....	ad. No. 66, 2003

**Subdivision 12-FC**

Subdiv. 12-FC .....	ad. No. 58, 2012
s. 12-319A .....	ad. No. 58, 2012

**Subdivision 12-G**

s. 12-320 .....	ad. No. 178, 1999
	am. No. 101, 2004
s. 12-325 .....	ad. No. 178, 1999
s. 12-330 .....	ad. No. 178, 1999
	am. No. 146, 2001; No. 14, 2012
s. 12-335 .....	ad. No. 178, 1999
	am. No. 14, 2012
Link note to s. 12-335 .....	rep. No. 41, 2005

**Subdivision 12-H**

Subdiv. 12-H .....	ad. No. 79, 2007
	rs. No. 32, 2008
s. 12-375 .....	ad. No. 79, 2007
	rs. No. 32, 2008
	am. No. 185, 2012
s. 12-380 .....	ad. No. 79, 2007
	rep. No. 32, 2008
s. 12-385 .....	ad. No. 79, 2007
	rs. No. 32, 2008
	am. Nos. 97 and 185, 2012
s. 12-390 .....	ad. No. 79, 2007

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	rs. No. 32, 2008
	am. Nos. 97 and 185, 2012
s. 12-395 .....	ad. No. 79, 2007
	rs. No. 32, 2008
	am. No. 185, 2012
s. 12-400 .....	ad. No. 79, 2007
	rs. No. 32, 2008; No. 90, 2010
s. 12-401 .....	ad. No. 90, 2010
s. 12-402 .....	ad. No. 90, 2010
	am. No. 12, 2012
s. 12-402A .....	ad. No. 90, 2010
s. 12-402B .....	ad. No. 90, 2010
s. 12-403 .....	ad. No. 90, 2010
s. 12-404 .....	ad. No. 90, 2010
s. 12-405 .....	ad. No. 79, 2007
	rs. No. 32, 2008
s. 12-410 .....	ad. No. 79, 2007
	rs. No. 32, 2008
s. 12-415 .....	ad. No. 79, 2007
	rs. No. 32, 2008
s. 12-420 .....	ad. No. 79, 2007
	rs. No. 32, 2008
s. 12-425 .....	ad. No. 185, 2012
s. 12-430 .....	ad. No. 185, 2012
<b>Division 13</b>	
Div. 13 .....	ad. No. 86, 2000
s. 13-1 .....	ad. No. 86, 2000
s. 13-5 .....	ad. No. 86, 2000
	am. No. 73, 2001
s. 13-10 .....	ad. No. 86, 2000

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 13-15.....	ad. No. 86, 2000 am. No. 169, 2001
s. 13-20.....	ad. No. 86, 2000 am. No. 73, 2001
<b>Division 14</b>	
Heading to Div. 14 .....	rs. No. 101, 2006
<b>Subdivision 14-A</b>	
Heading to Subdiv. 14-A.....	ad. No. 101, 2006
Heading to s. 14-1 .....	rs. No. 101, 2006
s. 14-1.....	ad. No. 178, 1999 am. No. 101, 2006
s. 14-5.....	ad. No. 178, 1999 am. No. 56, 2007; No. 133, 2009
s. 14-10.....	ad. No. 178, 1999
s. 14-15.....	ad. No. 178, 1999
Link note to s. 14-15.....	rep. No. 179, 1999
<b>Subdivision 14-B</b>	
Subdiv. 14-B.....	ad. No. 101, 2006
s. 14-50.....	ad. No. 101, 2006
s. 14-55.....	ad. No. 101, 2006
s. 14-60.....	ad. No. 101, 2006
s. 14-65.....	ad. No. 101, 2006
s. 14-75.....	ad. No. 101, 2006
s. 14-85.....	ad. No. 101, 2006
<b>Subdivision 14-C</b>	
Subdiv. 14-C.....	ad. No. 133, 2009
s. 14-155.....	ad. No. 133, 2009
s. 14-160.....	ad. No. 133, 2009
s. 14-165.....	ad. No. 133, 2009
s. 14-170.....	ad. No. 133, 2009

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 14-175 .....	ad. No. 133, 2009
s. 14-180 .....	ad. No. 133, 2009
<b>Division 15</b>	
Div. 15 .....	ad. No. 179, 1999
s. 15-1 .....	ad. No. 179, 1999
<b>Subdivision 15-A</b>	
s. 15-10 .....	ad. No. 179, 1999
	am. No. 15, 2002; No. 66, 2003; No. 32, 2008; No. 27, 2009
s. 15-15 .....	ad. No. 179, 1999
	am. No. 79, 2007; No. 75, 2010; No. 58, 2012
Note to s. 15-15(1) .....	am. No. 79, 2007; No. 32, 2008
	rep. No. 75, 2010
Note 1 to s. 15-15(1) .....	ad. No. 75, 2010
Note 2 to s. 15-15(1) .....	ad. No. 75, 2010
Note 3 to s. 15-15(1) .....	ad. No. 75, 2010
Note 3A to s. 15-15(1) .....	ad. No. 58, 2012
Note 4 to s. 15-15(1) .....	ad. No. 75, 2010
<b>Subdivision 15-B</b>	
s. 15-25 .....	ad. No. 179, 1999
	am. Nos. 86 and 91, 2000; No. 83, 2005; No. 56, 2010
s. 15-30 .....	ad. No. 179, 1999
	am. No. 44, 2000; No. 150, 2003; No. 47, 2006; No. 56, 2010; No. 12, 2012
s. 15-35 .....	ad. No. 179, 1999
	am. No. 79, 2007; No. 32, 2008
<b>Subdivision 15-C</b>	
s. 15-50 .....	ad. No. 179, 1999
	am. Nos. 44 and 86, 2000; No. 83, 2005; No. 56, 2010
<b>Division 16</b>	
s. 16-1 .....	ad. No. 178, 1999
	am. No. 86, 2000

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
<b>Subdivision 16-A</b>	
Group heading to.....	rs. No. 179, 1999
s. 16-5	
s. 16-5.....	ad. No. 178, 1999
Note 1A to s. 16-5 .....	ad. No. 75, 2010
Note 2 to s. 16-5 .....	am. No. 44, 2000; No. 32, 2008; No. 14, 2009
s. 16-10.....	ad. No. 178, 1999
	rep. No. 179, 1999
s. 16-15.....	ad. No. 178, 1999
	rep. No. 179, 1999
s. 16-20.....	ad. No. 178, 1999
	am. No. 86, 2000
s. 16-25.....	ad. No. 178, 1999
	am. No. 86, 2000
Note 2 to s. 16-25(1) .....	am. No. 91, 2000; No. 66, 2003
Note 2 to s. 16-25(2) .....	am. No. 91, 2000; No. 66, 2003
Note to s. 16-25(3) .....	ad. No. 146, 2001
Heading to s. 16-30.....	rs. No. 101, 2004
s. 16-30.....	ad. No. 178, 1999
	am. No. 86, 2000
	rs. No. 58, 2006
Heading to s. 16-35.....	rs. No. 101, 2004
s. 16-35.....	ad. No. 178, 1999
	am. No. 179, 1999; No. 66, 2003
Note to s. 16-35(1)	
Renumbered Note 1 .....	No. 179, 1999
Note 2 to s. 16-35(1) .....	ad. No. 179, 1999
	am. No. 101, 2004; No. 32, 2006
Heading to s. 16-40.....	rs. No. 101, 2004; No. 58, 2006
s. 16-40.....	ad. No. 178, 1999
	am. No. 66, 2003

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	rs. No. 58, 2006
Note to s. 16-40(2) .....	am. No. 66, 2003
	rep. No. 58, 2006
Heading to s. 16-43.....	rs. No. 101, 2004; No. 58, 2006
s. 16-43.....	ad. No. 66, 2003
	rs. No. 58, 2006
Note to s. 16-43(2) .....	am. No. 101, 2004; No. 32, 2006
	rep. No. 58, 2006
Heading to s. 16-45.....	rs. No. 179, 1999; No. 66, 2003
	rep. No. 58, 2006
s. 16-45.....	ad. No. 178, 1999
	am. No. 179, 1999; No. 66, 2003
	rep. No. 58, 2006
s. 16-50.....	ad. No. 178, 1999
	am. No. 179, 1999; No. 66, 2003
	rep. No. 58, 2006
<b>Subdivision 16-B</b>	
s. 16-70.....	ad. No. 178, 1999
	am. No. 86, 2000; No. 101, 2006; No. 133, 2009
Note to s. 16-70 .....	ad. No. 44, 2000
s. 16-75.....	ad. No. 178, 1999
	am. No. 73, 2001; No. 75, 2010
Note to s. 16-75(1) .....	rep. No. 101, 2006
Note to s. 16-75(3) .....	rep. No. 101, 2006
s. 16-80.....	ad. No. 178, 1999
	am. No. 101, 2006; No. 133, 2009
s. 16-85.....	ad. No. 178, 1999
	am. No. 86, 2000
Note to s. 16-85(1)	
Renumbered Note 1 .....	No. 179, 1999
Note 2 to s. 16-85(1) .....	ad. No. 179, 1999

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
Note 3 to s. 16-85(1) .....	ad. No. 179, 1999 am. No. 91, 2000
s. 16-90.....	ad. No. 178, 1999 rep. No. 179, 1999
s. 16-95.....	ad. No. 178, 1999 am. No. 101, 2006
s. 16-100.....	ad. No. 178, 1999 am. No. 101, 2006
s. 16-105.....	ad. No. 178, 1999
s. 16-110.....	ad. No. 178, 1999
s. 16-115.....	ad. No. 178, 1999
Group heading to.....	rep. No. 101, 2006
s. 16-120	
s. 16-120.....	ad. No. 178, 1999 am. No. 73, 2001 rep. No. 101, 2006
s. 16-125.....	ad. No. 178, 1999 am. No. 179, 1999 rep. No. 101, 2006
s. 16-130.....	ad. No. 178, 1999 rep. No. 101, 2006
s. 16-135.....	ad. No. 178, 1999 rep. No. 101, 2006
<b>Subdivision 16-BA</b>	
Subdiv. 16-BA.....	ad. No. 179, 1999
s. 16-140.....	ad. No. 179, 1999 am. No. 86, 2000; No. 101, 2004
Note 2 to s. 16-140(3) .....	am. No. 91, 2000; No. 32, 2006
s. 16-141.....	ad. No. 179, 1999
s. 16-142.....	ad. No. 179, 1999 am. No. 91, 2000

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 16-143 .....	ad. No. 179, 1999 am. No. 86, 2000
s. 16-144 .....	ad. No. 179, 1999
s. 16-145 .....	ad. No. 179, 1999
<b>Subdivision 16-C</b>	
s. 16-150 .....	ad. No. 178, 1999 am. Nos. 86 and 91, 2000; No. 56, 2010
s. 16-152 .....	ad. No. 75, 2010
Heading to s. 16-153 .....	am. No. 27, 2009 rs. No. 75, 2010
s. 16-153 .....	ad. No. 179, 1999 am. Nos. 86 and 91, 2000; No. 15, 2002; No. 66, 2003; No. 79, 2007; No. 27, 2009; Nos. 12 and 58, 2012
Note to s. 16-153(4) .....	rs. No. 32, 2008
Subhead. to s. 16-155(3) .....	rs. No. 109, 2012
s. 16-155 .....	ad. No. 178, 1999 am. Nos. 86 and 91, 2000; No. 66, 2003; No. 79, 2007; No. 27, 2009; Nos. 75 and 105, 2010; No. 109, 2012
s. 16-156 .....	ad. No. 75, 2010
s. 16-157 .....	ad. No. 79, 2007
Note to s. 16-157(1) .....	rs. No. 32, 2008
s. 16-160 .....	ad. No. 178, 1999 am. Nos. 86 and 91, 2000; No. 66, 2003; No. 79, 2007; No. 27, 2009; No. 105, 2010; No. 109, 2012
Heading to s. 16-165 .....	rs. No. 56, 2010
s. 16-165 .....	ad. No. 178, 1999 rs. No. 44, 2000; No. 15, 2007 am. No. 143, 2007; No. 56, 2010
s. 16-166 .....	ad. No. 15, 2002 am. No. 15, 2007
s. 16-167 .....	ad. No. 91, 2000

## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 16-170.....	ad. No. 178, 1999 am. Nos. 44, 86 and 91, 2000; No. 51, 2002; Nos. 15 and 79, 2007; No. 27, 2009; No. 75, 2010
s. 16-175.....	ad. No. 178, 1999 am. No. 91, 2000; No. 146, 2001; No. 51, 2002; No. 79, 2007; No. 75, 2010
s. 16-180.....	ad. No. 91, 2000
s. 16-182.....	ad. No. 27, 2009 am. No. 43, 2011
<b>Subdivision 16-D</b>	
Heading to Subdiv. 16-D.....	rs. No. 32, 2008
Heading to s. 16-195.....	rs. No. 32, 2008
s. 16-195.....	ad. No. 178, 1999 am. No. 91, 2000; No. 15, 2002; No. 32, 2008; No. 58, 2012
Note to s. 16-195.....	am. No. 91, 2000; No. 101, 2003
s. 16-200.....	ad. No. 178, 1999 rep. No. 91, 2000
Link note to s. 16-200.....	rep. No. 91, 2000
<b>Division 18</b>	
<b>Subdivision 18-A</b>	
Heading to Subdiv. 18-A.....	rs. No. 14, 2012
s. 18-1.....	ad. No. 178, 1999 am. No. 32, 2008; No. 58, 2012
Link note to Guide .....	rep. No. 41, 2005
s. 18-5.....	ad. No. 178, 1999 am. No. 58, 2006
Note to s. 18-5 .....	ad. No. 99, 2012
s. 18-10.....	ad. No. 178, 1999 am. No. 86, 2000; No. 15, 2002; No. 66, 2003; No. 32, 2008; Nos. 14 and 58, 2012
s. 18-15.....	ad. No. 178, 1999

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 86, 2000; No. 161, 2005; No. 58, 2006; No. 79, 2007; No. 32, 2008
s. 18-20.....	ad. No. 178, 1999
	am. No. 161, 2005; No. 58, 2006
s. 18-25.....	ad. No. 178, 1999
	am. No. 161, 2005; No. 58, 2006; No. 79, 2007; No. 32, 2008
s. 18-27.....	ad. No. 86, 2000
	rs. No. 161, 2005
	am. No. 58, 2006
Group heading to .....	rs. No. 32, 2008; No. 58, 2012
s. 18-30	
s. 18-30.....	ad. No. 178, 1999
	am. No. 58, 2006
Note to s. 18-30(2) .....	am. No. 101, 2006
s. 18-32.....	ad. No. 32, 2008
s. 18-33.....	ad. No. 58, 2012
Heading to s. 18-35.....	rs. No. 32, 2008; No. 58, 2012
s. 18-35.....	ad. No. 178, 1999
	am. No. 58, 2006; No. 32, 2008; No. 58, 2012
Heading to s. 18-40.....	rs. No. 91, 2000
s. 18-40.....	ad. No. 178, 1999
	am. No. 91, 2000; No. 58, 2006
s. 18-42.....	ad. No. 15, 2002
	am. No. 58, 2006; No. 15, 2007
s. 18-45.....	ad. No. 178, 1999
	am. No. 58, 2006
Group heading to .....	ad. No. 14, 2012
s. 18-49	
s. 18-49.....	ad. No. 14, 2012
Group heading to .....	ad. No. 79, 2007
s. 18-50	rep. No. 14, 2012

## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 18-50.....	ad. No. 79, 2007 rep. No. 32, 2008
<b>Subdivision 18-B</b>	
s. 18-65.....	ad. No. 178, 1999 am. No. 86, 2000; No. 15, 2007; Nos. 56, 75 and 105, 2010; No. 109, 2012
s. 18-70.....	ad. No. 178, 1999 am. No. 86, 2000; No. 105, 2010; No. 109, 2012
s. 18-75.....	ad. No. 178, 1999 am. No. 101, 2004; No. 41, 2005; No. 58, 2006 rep. No. 15, 2007
s. 18-80.....	ad. No. 178, 1999
<b>Subdivision 18-C</b>	
s. 18-100.....	ad. No. 178, 1999 rs. No. 179, 1999 am. No. 146, 2001; No. 161, 2005
Note to s. 18-100(1)	
Renumbered Note 1 .....	No. 91, 2000
Note 2 to s. 18-100(1) .....	ad. No. 91, 2000
Note to s. 18-100(2) .....	ad. No. 146, 2001
Link note to s. 18-10 .....	rep. No. 41, 2005
<b>Subdivision 18-D</b>	
Subdiv. 18-D .....	ad. No. 99, 2012
s. 18-120.....	ad. No. 99, 2012
s. 18-125.....	ad. No. 99, 2012
s. 18-130.....	ad. No. 99, 2012
s. 18-135.....	ad. No. 99, 2012
s. 18-140.....	ad. No. 99, 2012
s. 18-145.....	ad. No. 99, 2012
s. 18-150.....	ad. No. 99, 2012
s. 18-155.....	ad. No. 99, 2012

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 18-160.....	ad. No. 99, 2012
s. 18-165.....	ad. No. 99, 2012
s. 18-170.....	ad. No. 99, 2012
s. 18-175.....	ad. No. 99, 2012
s. 18-180.....	ad. No. 99, 2012
s. 18-185.....	ad. No. 99, 2012
s. 18-190.....	ad. No. 99, 2012
<b>Division 20</b>	
Subdiv. 20-A .....	ad. No. 178, 1999 rep. No. 179, 1999
s. 20-5.....	ad. No. 178, 1999 rep. No. 179, 1999
s. 20-10.....	ad. No. 178, 1999 rep. No. 179, 1999
s. 20-15.....	ad. No. 178, 1999 rep. No. 179, 1999
<b>Subdivision 20-B</b>	
s. 20-35.....	ad. No. 178, 1999 am. No. 66, 2003; No. 79, 2007; No. 32, 2008; No. 14, 2009
s. 20-40.....	ad. No. 178, 1999
s. 20-45.....	ad. No. 179, 1999
Subdiv. 20-C.....	ad. No. 178, 1999 rep. No. 179, 1999
s. 20-60.....	ad. No. 178, 1999 rep. No. 179, 1999
<b>Subdivision 20-D</b>	
s. 20-80.....	ad. No. 178, 1999 am. No. 91, 2000; No. 66, 2003
Note to s. 20-80 .....	ad. No. 91, 2000
<b>Division 21</b>	

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
Div. 21 .....	ad. No. 42, 2009
s. 21-1 .....	ad. No. 42, 2009
<b>Subdivision 21-A</b>	
s. 21-5 .....	ad. No. 42, 2009
<b>Part 2-10</b>	
Part 2-10 .....	ad. No. 178, 1999
<b>Division 45</b>	
s. 45-1 .....	ad. No. 178, 1999
	rs. No. 73, 2001
	am. No. 47, 2009
<b>Subdivision 45-A</b>	
s. 45-5 .....	ad. No. 178, 1999
	am. No. 44, 2000
	rs. No. 89, 2000
	am. No. 73, 2001; No. 150, 2003; No. 164, 2007; No. 56, 2010; No. 12, 2012
s. 45-10 .....	ad. No. 178, 1999
	am. No. 14, 2009
Note to s. 45-10 .....	rep. No. 44, 2000
Notes 1, 2 to s. 45-10 .....	ad. No. 44, 2000
	am. No. 14, 2009
s. 45-15 .....	ad. No. 178, 1999
Note 1 to s. 45-15(2) .....	am. No. 68, 2002
Note 5 to s. 45-15 .....	ad. No. 44, 2000
Heading to s. 45-20 .....	rs. No. 73, 2001
s. 45-20 .....	ad. No. 178, 1999
	am. No. 179, 1999
s. 45-25 .....	ad. No. 178, 1999
	am. No. 91, 2000
s. 45-30 .....	ad. No. 178, 1999
	am. No. 73, 2001; No. 68, 2002; No. 161, 2005

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
Note to s. 45-30(2) .....	rep. No. 73, 2001
<b>Subdivision 45-B</b>	
s. 45-50.....	ad. No. 178, 1999 rs. No. 73, 2001
Note to s. 45-50(3) .....	rep. No. 78, 2005
s. 45-55.....	ad. No. 178, 1999 rep. No. 73, 2001
s. 45-60.....	ad. No. 178, 1999 rs. No. 73, 2001
s. 45-61.....	ad. No. 73, 2001
Note to s. 45-61(2)	
Renumbered Note 1 .....	No. 68, 2002
Note 2 to s. 45-61(2) .....	ad. No. 68, 2002
s. 45-65.....	ad. No. 178, 1999 rep. No. 73, 2001
s. 45-70.....	ad. No. 178, 1999
Note to s. 45-70(1) .....	rep. No. 101, 2006
s. 45-72.....	ad. No. 178, 1999 rep. No. 179, 1999
s. 45-75.....	ad. No. 178, 1999 am. No. 44, 2000
s. 45-80.....	ad. No. 178, 1999
s. 45-85.....	ad. No. 178, 1999 rep. No. 179, 1999
s. 45-90.....	ad. No. 178, 1999 am. No. 73, 2001
Note to s. 45-90(1) .....	am. No. 73, 2001
<b>Subdivision 45-C</b>	
Heading to s. 45-110.....	rs. No. 73, 2001
s. 45-110.....	ad. No. 178, 1999 am. No. 73, 2001

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 45-112 .....	ad. No. 178, 1999 am. No. 179, 1999; No. 73, 2001
s. 45-115 .....	ad. No. 178, 1999 am. No. 44, 2000; No. 101, 2006
s. 45-120 .....	ad. No. 178, 1999 am. Nos. 44, 86 and 89, 2000; No. 169, 2001; No. 16, 2003; Nos. 15 and 164, 2007; Nos. 32 and 45, 2008; Nos. 15 and 118, 2009; No. 79, 2010; Nos. 132 and 147, 2011
Note 1 to s. 45-120(1) .....	am. No. 44, 2000
Note 1A to s. 45-120(1) .....	ad. No. 68, 2002
Note 2 to s. 45-120(1) .....	am. No. 44, 2000
<b>Subdivision 45-D</b>	
Heading to Subdiv. 45-D .....	rs. No. 73, 2001
s. 45-125 .....	ad. No. 178, 1999 am. No. 179, 1999 rs. No. 73, 2001 am. No. 78, 2005; No. 80, 2007
Note to s. 45-125(3) .....	rep. No. 179, 1999
Heading to s. 45-130 .....	rs. No. 179, 1999; No. 73, 2001
s. 45-130 .....	ad. No. 178, 1999 am. No. 179, 1999 rs. No. 73, 2001 am. No. 80, 2007; No. 79, 2010
s. 45-132 .....	ad. No. 73, 2001
s. 45-134 .....	ad. No. 73, 2001
s. 45-135 .....	ad. No. 178, 1999 rep. No. 179, 1999
<b>Subdivision 45-E</b>	
s. 45-140 .....	ad. No. 178, 1999 am. No. 73, 2001; No. 47, 2009
Note to s. 45-140(1) .....	ad. No. 68, 2002

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 45-145 .....	ad. No. 178, 1999
s. 45-150 .....	ad. No. 178, 1999
	am. No. 73, 2001
	rs. No. 78, 2005
	am. No. 47, 2009
s. 45-155 .....	ad. No. 178, 1999
	am. No. 73, 2001; No. 47, 2009
s. 45-160 .....	ad. No. 16, 2003
	am. No. 47, 2009
Group heading to .....	rep. No. 101, 2006
s. 45-170 .....	ad. No. 178, 1999
	rep. No. 101, 2006
s. 45-175 .....	ad. No. 178, 1999
	rep. No. 101, 2006
s. 45-180 .....	ad. No. 178, 1999
	am. No. 73, 2001
	rep. No. 101, 2006
<b>Subdivision 45-F</b>	
Heading to Subdiv. 45-F .....	rs. No. 73, 2001
s. 45-200 .....	ad. No. 178, 1999
	am. No. 73, 2001
s. 45-205 .....	ad. No. 178, 1999
s. 45-210 .....	ad. No. 178, 1999
s. 45-215 .....	ad. No. 178, 1999
	am. No. 179, 1999; No. 44, 2000; No. 73, 2001
<b>Subdivision 45-G</b>	
Heading to s. 45-230 .....	rs. No. 179, 1999
s. 45-230 .....	ad. No. 178, 1999
	am. No. 91, 2000; No. 68, 2002
s. 45-232 .....	ad. No. 179, 1999

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 91, 2000; No. 73, 2001; No. 68, 2002
s. 45-233 .....	ad. No. 179, 1999
	am. No. 91, 2000
s. 45-235 .....	ad. No. 178, 1999
	am. No. 91, 2000; No. 101, 2006
s. 45-240 .....	ad. No. 178, 1999
	am. No. 179, 1999
<b>Subdivision 45-H</b>	
s. 45-260 .....	ad. No. 178, 1999
	am. No. 44, 2000
<b>Subdivision 45-I</b>	
Heading to Subdiv. 45-I .....	rs. No. 44, 2000
Group heading to .....	rep. No. 44, 2000
s. 45-280	
s. 45-280 .....	ad. No. 178, 1999
	am. Nos. 44 and 173, 2000
s. 45-285 .....	ad. No. 173, 2000
s. 45-286 .....	ad. No. 56, 2010
	am. No. 90, 2010
s. 45-287 .....	ad. No. 173, 2000
	am. No. 9, 2007; No. 41, 2011
s. 45-288 .....	ad. No. 173, 2000
	am. No. 56, 2010
s. 45-290 .....	ad. No. 44, 2000
	am. No. 173, 2000; No. 15, 2007; No. 45, 2008
Note to s. 45-290(3) .....	rep. No. 45, 2008
Group heading to .....	rep. No. 44, 2000
s. 45-300	
s. 45-300 .....	ad. No. 178, 1999
	rep. No. 44, 2000
<b>Subdivision 45-J</b>	

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 45-320 .....	ad. No. 178, 1999 am. No. 68, 2002
s. 45-325 .....	ad. No. 178, 1999 am. No. 89, 2000; No. 143, 2007
s. 45-330 .....	ad. No. 178, 1999 am. Nos. 44 and 89, 2000; No. 68, 2002; Nos. 16 and 142, 2003; No. 83, 2004; Nos. 15 and 164, 2007; No. 45, 2008
s. 45-335 .....	ad. No. 178, 1999
s. 45-340 .....	ad. No. 178, 1999 am. No. 44, 2000; Nos. 107 and 150, 2003; Nos. 41, 77 and 160, 2005; No. 80, 2006; Nos. 15 and 32, 2007; No. 141, 2008; No. 56, 2010; Nos. 12 and 23, 2012
<b>Subdivision 45-K</b>	
s. 45-355 .....	ad. No. 178, 1999 am. No. 179, 1999; No. 101, 2006
s. 45-360 .....	ad. No. 178, 1999
s. 45-365 .....	ad. No. 178, 1999 am. No. 86, 2000; No. 143, 2007
s. 45-370 .....	ad. No. 178, 1999 am. No. 89, 2000; No. 15, 2007; No. 45, 2008
s. 45-375 .....	ad. No. 178, 1999 am. No. 44, 2000; Nos. 107 and 150, 2003; Nos. 77 and 160, 2005; No. 80, 2006; Nos. 15 and 32, 2007; No. 141, 2008; No. 56, 2010; No. 12, 2012
<b>Subdivision 45-L</b>	
Heading to s. 45-400 .....	rs. No. 73, 2001
Subheads. to	
s. 45-400(1), (2) .....	ad. No. 27, 2009
s. 45-400 .....	ad. No. 178, 1999 am. No. 179, 1999; No. 73, 2001; No. 27, 2009
Note to s. 45-400 .....	ad. No. 73, 2001
s. 45-402 .....	ad. No. 73, 2001

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 43, 2011
s. 45-405 .....	ad. No. 178, 1999
	am. No. 44, 2000; No. 73, 2001; No. 68, 2002; No. 47, 2009; No. 43, 2011
<b>Subdivision 45-M</b>	
Subdiv. 45-M.....	ad. No. 179, 1999
Heading to s. 45-410.....	rs. No. 73, 2001
s. 45-410.....	ad. No. 179, 1999
	am. No. 73, 2001
s. 45-412.....	ad. No. 73, 2001
s. 45-415.....	ad. No. 179, 1999
s. 45-420.....	ad. No. 179, 1999
	am. No. 73, 2001
Link note to s. 45-420.....	ad. No. 179, 1999
	rep. No. 91, 2000
<b>Subdivision 45-N</b>	
Subdiv. 45-N .....	ad. No. 44, 2000
s. 45-450.....	ad. No. 44, 2000
	am. No. 73, 2001; No. 14, 2009
Note to s. 45-450(1) .....	rep. No. 73, 2001
s. 45-455.....	ad. No. 44, 2000
s. 45-460.....	ad. No. 44, 2000
s. 45-465.....	ad. No. 44, 2000
Heading to s. 45-468.....	rs. No. 73, 2001
s. 45-468.....	ad. No. 44, 2000
	am. No. 73, 2001 (as am. by No. 57, 2002)
Note to s. 45-468 .....	ad. No. 73, 2001
s. 45-470.....	ad. No. 44, 2000
s. 45-473.....	ad. No. 44, 2000
s. 45-475.....	ad. No. 44, 2000
s. 45-480.....	ad. No. 44, 2000

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 45-483 .....	ad. No. 44, 2000
s. 45-485 .....	ad. No. 44, 2000
s. 45-525 .....	ad. No. 44, 2000
	am. No. 101, 2006
s. 45-530 .....	ad. No. 44, 2000
s. 45-535 .....	ad. No. 44, 2000
<b>Subdivision 45-P</b>	
Subdiv. 45-P .....	ad. No. 89, 2000
s. 45-595 .....	ad. No. 89, 2000
s. 45-600 .....	ad. No. 89, 2000
s. 45-605 .....	ad. No. 89, 2000
s. 45-610 .....	ad. No. 89, 2000
	am. No. 73, 2001
s. 45-615 .....	ad. No. 89, 2000
s. 45-620 .....	ad. No. 89, 2000
s. 45-625 .....	ad. No. 89, 2000
s. 45-630 .....	ad. No. 89, 2000
s. 45-635 .....	ad. No. 89, 2000
	am. No. 117, 2002
s. 45-640 .....	ad. No. 89, 2000
<b>Subdivision 45-Q</b>	
Subdiv. 45-Q .....	ad. No. 68, 2002
s. 45-700 .....	ad. No. 68, 2002
Note 1 to s. 45-700 .....	rs. No. 16, 2003
Note 2 to s. 45-700 .....	rs. No. 16, 2003
Link note to Guide.....	rep. No. 41, 2005
s. 45-705 .....	ad. No. 68, 2002
	rs. No. 16, 2003
s. 45-710 .....	ad. No. 68, 2002
s. 45-715 .....	ad. No. 68, 2002

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 45-720 .....	ad. No. 68, 2002
Link note to s. 45-720 .....	rep. No. 16, 2003
Note to s. 45-720 .....	ad. No. 16, 2003
s. 45-740 .....	ad. No. 16, 2003
s. 45-755 .....	ad. No. 68, 2002
s. 45-760 .....	ad. No. 68, 2002
	am. No. 16, 2003
Link note to s. 45-760 .....	rep. No. 41, 2005
s. 45-775 .....	ad. No. 68, 2002
	am. No. 16, 2003
<b>Subdivision 45-R</b>	
Heading to Subdiv. 45-R .....	rs. No. 16, 2003
Subdiv. 45-R .....	ad. No. 68, 2002
s. 45-850 .....	ad. No. 68, 2002
	rs. No. 16, 2003
Link note to Guide .....	rep. No. 41, 2005
s. 45-855 .....	ad. No. 68, 2002
	am. No. 16, 2003
s. 45-860 .....	ad. No. 68, 2002
	am. No. 16, 2003
s. 45-865 .....	ad. No. 68, 2002
	am. No. 16, 2003; No. 161, 2005
s. 45-870 .....	ad. No. 68, 2002
s. 45-875 .....	ad. No. 68, 2002
s. 45-880 .....	ad. No. 16, 2003
s. 45-885 .....	ad. No. 16, 2003
	am. No. 56, 2010
<b>Subdivision 45-S</b>	
Subdiv. 45-S .....	ad. No. 16, 2003
s. 45-900 .....	ad. No. 16, 2003

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
Link note to Guide.....	rep. No. 41, 2005
s. 45-905 .....	ad. No. 16, 2003
s. 45-910 .....	ad. No. 16, 2003
	am. No. 12, 2012
Note to s. 45-910(3) .....	am. No. 12, 2012
s. 45-913 .....	ad. No. 16, 2003
s. 45-915 .....	ad. No. 16, 2003
s. 45-917 .....	ad. No. 16, 2003
s. 45-920 .....	ad. No. 16, 2003
s. 45-922 .....	ad. No. 16, 2003
s. 45-925 .....	ad. No. 16, 2003
s. 45-930 .....	ad. No. 16, 2003
s. 45-935 .....	ad. No. 16, 2003
	am. No. 56, 2010

#### Part 2-30

Part 2-30 ..... ad. No. 56, 2010

#### Division 90

##### Subdivision 90-A

s. 90-1 ..... ad. No. 56, 2010  
am. No. 12, 2012

#### Chapter 3

Chapt. 3 ..... ad. No. 73, 2006

#### Part 3-10

##### Division 105

s. 105-1 ..... ad. No. 73, 2006  
am. No. 74, 2010; No. 39, 2012

Note to s. 105-1 ..... rep. No. 39, 2012

Note 1 to s. 105-1 ..... ad. No. 39, 2012

Note 2 to s. 105-1 ..... ad. No. 39, 2012

##### Subdivision 105-A



## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 105-3.....	ad. No. 39, 2012
s. 105-5.....	ad. No. 73, 2006
s. 105-10.....	ad. No. 73, 2006
s. 105-15.....	ad. No. 73, 2006
s. 105-20.....	ad. No. 73, 2006
s. 105-25.....	ad. No. 73, 2006
s. 105-30.....	ad. No. 73, 2006
<b>Subdivision 105-B</b>	
s. 105-40.....	ad. No. 73, 2006
Note to s. 105-40.....	ad. No. 39, 2012
<b>Subdivision 105-C</b>	
Heading to s. 105-50.....	rs. No. 91, 2008
s. 105-50.....	ad. No. 73, 2006 am. No. 91, 2008; No. 39, 2012
Heading to s. 105-55.....	rs. No. 91, 2008
s. 105-55.....	ad. No. 73, 2006 am. No. 91, 2008; No. 20, 2010; No. 39, 2012
Note to s. 105-55(1).....	ad. No. 20, 2010
Note to s. 105-55(3).....	ad. No. 20, 2010
s. 105-60.....	ad. No. 73, 2006 rep. No. 74, 2010
s. 105-65.....	ad. No. 73, 2006 rs. No. 91, 2008 am. No. 39, 2012
<b>Subdivision 105-D</b>	
s. 105-80.....	ad. No. 73, 2006 am. No. 39, 2012
s. 105-85.....	ad. No. 73, 2006
Subdiv. 105-E.....	rep. No. 39, 2012
s. 105-100.....	ad. No. 73, 2006

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	rep. No. 39, 2012
s. 105-105 .....	ad. No. 73, 2006
	rep. No. 39, 2012
s. 105-110 .....	ad. No. 73, 2006
	rep. No. 39, 2012
<b>Subdivision 105-F</b>	
s. 105-120 .....	ad. No. 73, 2006
s. 105-125 .....	ad. No. 73, 2006
<b>Subdivision 105-G</b>	
s. 105-140 .....	ad. No. 73, 2006
	am. No. 42, 2009
s. 105-145 .....	ad. No. 73, 2006
<b>Division 110</b>	
s. 110-1 .....	ad. No. 73, 2006
<b>Subdivision 110-F</b>	
s. 110-50 .....	ad. No. 73, 2006
	am. No. 97, 2008; No. 118, 2009; No. 74, 2010; No. 39, 2012
Note to s. 110-50(1) .....	rep. No. 39, 2012
<b>Division 111</b>	
s. 111-1 .....	ad. No. 73, 2006
<b>Subdivision 111-C</b>	
s. 111-50 .....	ad. No. 73, 2006
	am. No. 73, 2006
Note to s. 111-50(1) .....	rep. No. 39, 2012
<b>Subdivision 111-D</b>	
s. 111-60 .....	ad. No. 73, 2006
<b>Division 112</b>	
s. 112-1 .....	ad. No. 73, 2006
<b>Subdivision 112-E</b>	
s. 112-50 .....	ad. No. 73, 2006

## Endnote 2—Amendment history

---

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 39, 2012
Note to s. 112-50(1) .....	rep. No. 39, 2012
<b>Part 3-15</b>	
Part 3-15 .....	ad. No. 14, 2012
<b>Division 115</b>	
s. 115-1 .....	ad. No. 14, 2012
<b>Subdivision 115-A</b>	
s. 115-5 .....	ad. No. 14, 2012
<b>Subdivision 115-B</b>	
s. 115-10 .....	ad. No. 14, 2012
s. 115-15 .....	ad. No. 14, 2012
s. 115-20 .....	ad. No. 14, 2012
s. 115-25 .....	ad. No. 14, 2012
s. 115-30 .....	ad. No. 14, 2012
<b>Subdivision 115-C</b>	
s. 115-35 .....	ad. No. 14, 2012
s. 115-40 .....	ad. No. 14, 2012
s. 115-45 .....	ad. No. 14, 2012
<b>Subdivision 115-D</b>	
s. 115-50 .....	ad. No. 14, 2012
s. 115-55 .....	ad. No. 14, 2012
s. 115-60 .....	ad. No. 14, 2012
s. 115-65 .....	ad. No. 14, 2012
s. 115-70 .....	ad. No. 14, 2012
<b>Subdivision 115-E</b>	
s. 115-75 .....	ad. No. 14, 2012
s. 115-80 .....	ad. No. 14, 2012
<b>Subdivision 115-F</b>	
s. 115-85 .....	ad. No. 14, 2012
<b>Subdivision 115-G</b>	

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 115-90.....	ad. No. 14, 2012
s. 115-95.....	ad. No. 14, 2012
s. 115-100.....	ad. No. 14, 2012
s. 115-105.....	ad. No. 14, 2012
<b>Subdivision 115-H</b>	
s. 115-110.....	ad. No. 14, 2012
<b>Division 117</b>	
s. 117-1.....	ad. No. 14, 2012
s. 117-5.....	ad. No. 14, 2012
s. 117-10.....	ad. No. 14, 2012
s. 117-15.....	ad. No. 14, 2012
s. 117-20.....	ad. No. 14, 2012
s. 117-25.....	ad. No. 14, 2012
s. 117-30.....	ad. No. 14, 2012
<b>Division 119</b>	
s. 119-1.....	ad. No. 14, 2012
s. 119-5.....	ad. No. 14, 2012
s. 119-10.....	ad. No. 14, 2012
s. 119-15.....	ad. No. 14, 2012
<b>Division 121</b>	
s. 121-1.....	ad. No. 14, 2012
s. 121-5.....	ad. No. 14, 2012
s. 121-10.....	ad. No. 14, 2012
s. 121-12.....	ad. No. 14, 2012
s. 121-15.....	ad. No. 14, 2012
<b>Division 123</b>	
s. 123-1.....	ad. No. 14, 2012
s. 123-5.....	ad. No. 14, 2012
s. 123-10.....	ad. No. 14, 2012
s. 123-15.....	ad. No. 14, 2012

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
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**Division 125**

s. 125-1 ..... ad. No. 14, 2012

**Chapter 4**

Heading to Chapt. 4 ..... ad. No. 73, 2006  
rs. No. 39, 2012

**Part 4-1**

Part 4-1 ..... ad. No. 39, 2012

**Division 155**

s. 155-1 ..... ad. No. 39, 2012

## Subdivision 155-A

s. 155-5 ..... ad. No. 39, 2012  
am. No. 14, 2012

s. 155-10 ..... ad. No. 39, 2012

s. 155-15 ..... ad. No. 39, 2012  
am. No. 14, 2012

s. 155-20 ..... ad. No. 39, 2012

s. 155-25 ..... ad. No. 39, 2012

s. 155-30 ..... ad. No. 39, 2012  
am. No. 14, 2012

## Subdivision 155-B

s. 155-35 ..... ad. No. 39, 2012

s. 155-40 ..... ad. No. 39, 2012

s. 155-45 ..... ad. No. 39, 2012

s. 155-50 ..... ad. No. 39, 2012

s. 155-55 ..... ad. No. 39, 2012  
rs. No. 14, 2012

s. 155-57 ..... ad. No. 14, 2012

s. 155-60 ..... ad. No. 39, 2012

s. 155-65 ..... ad. No. 39, 2012

s. 155-70 ..... ad. No. 39, 2012

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 155-75 .....	ad. No. 39, 2012
s. 155-80 .....	ad. No. 39, 2012
Subdivision 155-C	
s. 155-85 .....	ad. No. 39, 2012
s. 155-90 .....	ad. No. 39, 2012
	am. No. 14, 2012
Subdivision 155-D	
s. 155-95 .....	ad. No. 39, 2012
<b>Part 4-15</b>	
Part 4-15 .....	ad. No. 179, 1999
<b>Division 250</b>	
<b>Subdivision 250-A</b>	
s. 250-1 .....	ad. No. 179, 1999
s. 250-5 .....	ad. No. 179, 1999
	am. No. 79, 2010
s. 250-10 .....	ad. No. 179, 1999
	am. Nos. 60, 77 and 91, 2000; Nos. 25 and 73, 2001; Nos. 16, 54, 66 and 101, 2003; No. 75, 2005; Nos. 58, 73, 74, 78, 80, 100 and 101, 2006; Nos. 15 and 143, 2007; Nos. 32, 45, 97 and 151, 2008; Nos. 6, 27, 88 and 133, 2009; Nos. 20 and 79, 2010; No. 68, 2011; Nos. 14, 26, 39, 58, 75 and 99, 2012
Note to s. 250-10(1)	
Renumbered Note 1 .....	No. 16, 2003
Note 2 to s. 250-10(1) .....	ad. No. 16, 2003
Note to s. 250-10(2)	
Renumbered Note 1 .....	No. 16, 2003
Note 2 to s. 250-10(2) .....	ad. No. 16, 2003
Note 3 to s. 250-10(2) .....	ad. No. 67, 2003
Note 4 to s. 250-10(2) .....	ad. No. 169, 2012
<b>Subdivision 250-B</b>	
s. 250-25 .....	ad. No. 179, 1999
Link note to s. 250-25 .....	rep. No. 41, 2005

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
<b>Division 255</b>	
<b>Subdivision 255-A</b>	
s. 255-1.....	ad. No. 179, 1999 am. No. 32, 2006; No. 114, 2009
s. 255-5.....	ad. No. 179, 1999 am. No. 39, 2012
<b>Subdivision 255-B</b>	
Subhead. to s. 255-10(1) .....	ad. No. 79, 2010
Subhead. to s. 255-10(3) .....	ad. No. 79, 2010
s. 255-10 .....	ad. No. 179, 1999 am. No. 91, 2000; No. 79, 2010
Note to s. 255-10(1) .....	am. No. 79, 2010
s. 255-15 .....	ad. No. 179, 1999
s. 255-20 .....	ad. No. 179, 1999
Note to s. 255-20(1) .....	am. No. 79, 2010
<b>Subdivision 255-C</b>	
s. 255-35 .....	ad. No. 179, 1999
Link note to Guide.....	rep. No. 41, 2005
s. 255-40 .....	ad. No. 179, 1999 am. No. 100, 2006
s. 255-45 .....	ad. No. 179, 1999 am. No. 100, 2006; No. 39, 2012
s. 255-50 .....	ad. No. 179, 1999
s. 255-55 .....	ad. No. 179, 1999
Link note to s. 255-55.....	rep. No. 41, 2005
<b>Subdivision 255-D</b>	
Subdiv. 255-D .....	ad. No. 79, 2010
s. 255-100 .....	ad. No. 79, 2010
s. 255-105 .....	ad. No. 79, 2010
s. 255-110 .....	ad. No. 79, 2010

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
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#### Division 260

s. 260-1 ..... ad. No. 179, 1999

#### Subdivision 260-A

s. 260-5 ..... ad. No. 179, 1999

s. 260-10 ..... ad. No. 179, 1999

s. 260-15 ..... ad. No. 179, 1999

s. 260-20 ..... ad. No. 179, 1999

#### Subdivision 260-B

s. 260-40 ..... ad. No. 179, 1999

s. 260-45 ..... ad. No. 179, 1999

s. 260-50 ..... ad. No. 179, 1999

s. 260-55 ..... ad. No. 179, 1999

s. 260-60 ..... ad. No. 179, 1999

#### Subdivision 260-C

s. 260-75 ..... ad. No. 179, 1999

s. 260-80 ..... ad. No. 179, 1999

s. 260-85 ..... ad. No. 179, 1999

s. 260-90 ..... ad. No. 179, 1999

#### Subdivision 260-D

Heading to Subdiv. .... rs. No. 41, 2005

#### 260-D

Heading to s. 260-105 ..... rs. No. 41, 2005

s. 260-105 ..... ad. No. 179, 1999

am. No. 41, 2005

s. 260-110 ..... ad. No. 179, 1999

s. 260-115 ..... ad. No. 179, 1999

s. 260-120 ..... ad. No. 179, 1999

#### Subdivision 260-E

s. 260-140 ..... ad. No. 179, 1999

s. 260-145 ..... ad. No. 179, 1999

s. 260-150 ..... ad. No. 179, 1999



## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
Link note to s. 260-150.....	rep. No. 41, 2005
<b>Division 263</b>	
Division 263 .....	ad. No. 100, 2006
<b>Subdivision 263-A</b>	
s. 263-5.....	ad. No. 100, 2006
s. 263-10.....	ad. No. 100, 2006
s. 263-15.....	ad. No. 100, 2006
s. 263-20.....	ad. No. 100, 2006
s. 263-25.....	ad. No. 100, 2006
s. 263-30.....	ad. No. 100, 2006
	am. No. 14, 2009
Heading to s. 263-35.....	rep. No. 14, 2009
Heading to s. 363-35.....	ad. No. 14, 2009
Renumbered s. 263-35.....	No. 56, 2010
s. 263-35.....	ad. No. 100, 2006
	am. No. 14, 2009
Note to s. 263-35(6) .....	ad. No. 14, 2009
s. 263-40.....	ad. No. 100, 2006
	am. No. 14, 2009
<b>Division 265</b>	
<b>Subdivision 265-A</b>	
s. 265-35.....	ad. No. 179, 1999
Link note to Guide.....	rep. No. 41, 2005
s. 265-40.....	ad. No. 179, 1999
s. 265-45.....	ad. No. 179, 1999
Note to s. 265-45(2) .....	ad. No. 101, 2006
<b>Subdivision 265-B</b>	
s. 265-65.....	ad. No. 179, 1999
s. 265-70.....	ad. No. 179, 1999
	rep. No. 146, 2001
Link note to s. 265-70.....	ad. No. 179, 1999

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 91, 2000
	rep. No. 146, 2001

#### Division 268

Heading to Div. 268 .....	rs. No. 99, 2012
Div. 268.....	ad. No. 79, 2010
s. 268-1.....	ad. No. 79, 2010
	am. No. 99, 2012

#### Subdivision 268-A

s. 268-5.....	ad. No. 79, 2010
	rs. No. 99, 2012

#### Subdivision 268-B

s. 268-10.....	ad. No. 79, 2010
	am. No. 99, 2012
s. 268-15.....	ad. No. 79, 2010

#### Subdivision 268-C

s. 268-20.....	ad. No. 79, 2010
s. 268-25.....	ad. No. 79, 2010
s. 268-30.....	ad. No. 79, 2010

#### Subdivision 268-D

s. 268-35.....	ad. No. 79, 2010
s. 268-40.....	ad. No. 79, 2010
s. 268-45.....	ad. No. 79, 2010
s. 268-50.....	ad. No. 79, 2010
s. 268-55.....	ad. No. 79, 2010
s. 268-60.....	ad. No. 79, 2010
s. 268-65.....	ad. No. 79, 2010
s. 268-70.....	ad. No. 79, 2010

#### Subdivision 268-E

s. 268-75.....	ad. No. 79, 2010
	am. No. 99, 2012

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 268-80 .....	ad. No. 79, 2010
<b>Subdivision 268-F</b>	
s. 268-85 .....	ad. No. 79, 2010
s. 268-90 .....	ad. No. 79, 2010
	am. No. 99, 2012
s. 268-95 .....	ad. No. 79, 2010
s. 268-100 .....	ad. No. 79, 2010
<b>Division 269</b>	
Div. 269 .....	ad. No. 79, 2010
s. 269-1 .....	ad. No. 79, 2010
	am. No. 99, 2012
<b>Subdivision 269-A</b>	
s. 269-5 .....	ad. No. 79, 2010
	am. No. 99, 2012
s. 269-10 .....	ad. No. 79, 2010
	am. No. 99, 2012
<b>Subdivision 269-B</b>	
s. 269-15 .....	ad. No. 79, 2010
s. 269-20 .....	ad. No. 79, 2010
	am. No. 99, 2012
s. 269-25 .....	ad. No. 79, 2010
s. 269-30 .....	ad. No. 79, 2010
	rs. No. 99, 2012
	am. No. 99, 2012
Note to s. 269-30(2)	
Renumbered Note 1 .....	No. 99, 2012
Note 2 to s. 269-30(2) .....	ad. No. 99, 2012
s. 269-35 .....	ad. No. 79, 2010
	am. No. 99, 2012
<b>Subdivision 269-C</b>	
s. 269-40 .....	ad. No. 79, 2010

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 269-45 .....	ad. No. 79, 2010
<b>Subdivision 269-D</b>	
s. 269-50 .....	ad. No. 79, 2010
s. 269-52 .....	ad. No. 99, 2012
s. 269-55 .....	ad. No. 79, 2010
<b>Part 4-25</b>	
Heading to Part 4-25 .....	rs. No. 101, 2004; No. 32, 2006
Part 4-25 .....	ad. No. 179, 1999
<b>Division 280</b>	
Div. 280 .....	ad. No. 75, 2005
s. 280-1 .....	ad. No. 75, 2005
	am. No. 78, 2006; No. 15, 2007; No. 14, 2012
<b>Subdivision 280-A</b>	
s. 280-50 .....	ad. No. 75, 2005
	am. No. 78, 2006; No. 15, 2007; No. 14, 2012
<b>Subdivision 280-B</b>	
Heading to s. 280-100 .....	rs. No. 78, 2006
s. 280-100 .....	ad. No. 75, 2005
	am. No. 78, 2006; No. 75, 2012
Note to s. 280-100(3) .....	am. No. 79, 2010
s. 280-101 .....	ad. No. 14, 2012
s. 280-102 .....	ad. No. 78, 2006
s. 280-102A .....	ad. No. 15, 2007
Note to s. 280-102A .....	am. No. 117, 2010
s. 280-103 .....	ad. No. 78, 2006
s. 280-105 .....	ad. No. 75, 2005
	am. No. 78, 2006; No. 15, 2007; No. 14, 2012
s. 280-110 .....	ad. No. 75, 2005
	am. No. 78, 2006; No. 15, 2007; No. 14, 2012
<b>Subdivision 280-C</b>	

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 280-160 .....	ad. No. 75, 2005
s. 280-165 .....	ad. No. 75, 2005
s. 280-170 .....	ad. No. 75, 2005
	am. No. 78, 2006; No. 15, 2007; No. 14, 2012
<b>Division 284</b>	
Div. 284 .....	ad. No. 91, 2000
s. 284-5 .....	ad. No. 91, 2000
<b>Subdivision 284-A</b>	
s. 284-10 .....	ad. No. 91, 2000
	am. No. 75, 2005
s. 284-15 .....	ad. No. 91, 2000
	am. Nos. 75 and 161, 2005
s. 284-20 .....	ad. No. 91, 2000
s. 284-25 .....	ad. No. 91, 2000
	am. No. 56, 2010
s. 284-30 .....	ad. No. 91, 2000
Note to s. 284-30 .....	ad. No. 14, 2012
s. 284-35 .....	ad. No. 91, 2000
Note to s. 284-35 .....	ad. No. 14, 2012
<b>Subdivision 284-B</b>	
s. 284-70 .....	ad. No. 91, 2000
	am. No. 75, 2005
Link note to Guide .....	rep. No. 41, 2005
Subhead. to s. 284-75(5) .....	ad. No. 56, 2010
s. 284-75 .....	ad. No. 91, 2000
	am. No. 75, 2005; No. 114, 2009; No. 56, 2010; No. 41, 2011; No. 14, 2012
Note to s. 284-75(1) .....	ad. No. 25, 2001
Renumbered Note 1 .....	No. 56, 2010
Note 1 to s. 284-75(1) .....	rep. No. 41, 2011

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
Note 2 to s. 284-75(1)	ad. No. 56, 2010
Renumbered Note .....	No. 41, 2011
s. 284-80 .....	ad. No. 91, 2000
	am. Nos. 16 and 107, 2003; No. 75, 2005; No. 151, 2008; No. 41, 2011; No. 14, 2012
Note to s. 284-80(1) .....	rep. No. 56, 2010
s. 284-85 .....	ad. No. 91, 2000
s. 284-90 .....	ad. No. 91, 2000
	am. No. 75, 2005; No. 56, 2010; No. 41, 2011; No. 14, 2012
Note to s. 284-90(1) .....	rep. No. 56, 2010
s. 284-95 .....	ad. No. 56, 2010
<b>Subdivision 284-C</b>	
s. 284-140 .....	ad. No. 91, 2000
Link note to Guide.....	rep. No. 41, 2005
s. 284-145 .....	ad. No. 91, 2000
	am. No. 73, 2006; No. 115, 2012
s. 284-150 .....	ad. No. 91, 2000
	am. Nos. 16 and 107, 2003
Note to s. 284-150(2) .....	rep. No. 56, 2010
s. 284-155 .....	ad. No. 91, 2000
s. 284-160 .....	ad. No. 91, 2000
	am. No. 56, 2010
Note to s. 284-160 .....	rep. No. 56, 2010
<b>Subdivision 284-D</b>	
s. 284-215 .....	ad. No. 91, 2000
	am. No. 75, 2005
	rep. No. 56, 2010
s. 284-220 .....	ad. No. 91, 2000
	am. No. 75, 2005; No. 97, 2008; No. 56, 2010
s. 284-224 .....	ad. No. 56, 2010
Heading to s. 284-225 .....	rs. No. 56, 2010

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 284-225 .....	ad. No. 91, 2000 am. No. 58, 2006; No. 56, 2010
Link note to s. 284-225 .....	rep. No. 41, 2005
<b>Division 286</b>	
Div. 286 .....	ad. No. 91, 2000
<b>Subdivision 286-A</b>	
s. 286-1 .....	ad. No. 91, 2000 am. No. 117, 2002
<b>Subdivision 286-B</b>	
s. 286-25 .....	ad. No. 91, 2000 am. No. 117, 2002
<b>Subdivision 286-C</b>	
Link note to Guide .....	rep. No. 41, 2005
s. 286-75 .....	ad. No. 91, 2000 am. No. 117, 2002; No. 16, 2003; No. 9, 2007; No. 45, 2008; Nos. 114 and 133, 2009; No. 93, 2011; No. 14, 2012
s. 286-80 .....	ad. No. 91, 2000 am. No. 117, 2002; No. 16, 2003; Nos. 9 and 80, 2007; No. 45, 2008; No. 133, 2009; No. 93, 2011; No. 14, 2012
Link note to s. 286-80 .....	rep. No. 41, 2005
<b>Division 288</b>	
Heading to Div. 288 .....	rs. No. 91, 2000
s. 288-5 .....	ad. No. 179, 1999 rep. No. 91, 2000
s. 288-10 .....	ad. No. 179, 1999 am. No. 91, 2000; No. 101, 2004
Note 2 to s. 288-10 .....	am. No. 101, 2004; No. 32, 2006
s. 288-15 .....	ad. No. 179, 1999 rep. No. 91, 2000
s. 288-20 .....	ad. No. 179, 1999 am. No. 91, 2000; No. 101, 2004; No. 58, 2006; No. 39, 2012

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
Note 2 to s. 288-20 .....	am. No. 101, 2004; No. 32, 2006
s. 288-25 .....	ad. No. 91, 2000
s. 288-30 .....	ad. No. 91, 2000
s. 288-35 .....	ad. No. 91, 2000
s. 288-40 .....	ad. No. 92, 2000
Heading to s. 288-45 .....	rs. No. 21, 2010
s. 288-45 .....	ad. No. 92, 2000
	am. No. 21, 2010
s. 288-50 .....	ad. No. 92, 2000
	am. No. 21, 2010
Subheads. to	
s. 288-70(1), (2) .....	am. No. 45, 2008
s. 288-70 .....	ad. No. 83, 2004
	am. No. 45, 2008
s. 288-75 .....	ad. No. 23, 2005
	rs. No. 126, 2009
Link note to s. 288-75 .....	rep. No. 41, 2005
s. 288-80 .....	ad. No. 147, 2005
	am. No. 143, 2007; No. 12, 2012
s. 288-85 .....	ad. No. 9, 2007
	rep. No. 56, 2010
s. 288-90 .....	ad. No. 9, 2007
s. 288-95 .....	ad. No. 9, 2007
	am. No. 75, 2012
s. 288-100 .....	ad. No. 9, 2007
s. 288-105 .....	ad. No. 9, 2007
Subhead. to .....	rs. No. 158, 2012
s. 288-110(1)	
s. 288-110 .....	ad. No. 91, 2012
<b>Division 290</b>	
Div. 290 .....	ad. No. 32, 2006

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
<b>Subdivision 290-A</b>	
s. 290-5 .....	ad. No. 32, 2006
<b>Subdivision 290-B</b>	
s. 290-50 .....	ad. No. 32, 2006
	am. No. 56, 2010
s. 290-55 .....	ad. No. 32, 2006
s. 290-60 .....	ad. No. 32, 2006
s. 290-65 .....	ad. No. 32, 2006
<b>Subdivision 290-C</b>	
s. 290-120 .....	ad. No. 32, 2006
s. 290-125 .....	ad. No. 32, 2006
s. 290-130 .....	ad. No. 32, 2006
s. 290-135 .....	ad. No. 32, 2006
s. 290-140 .....	ad. No. 32, 2006
s. 290-145 .....	ad. No. 32, 2006
s. 290-150 .....	ad. No. 32, 2006
<b>Subdivision 290-D</b>	
s. 290-200 .....	ad. No. 32, 2006
<b>Division 298</b>	
Heading to Div. 298 .....	rs. No. 101, 2004; No. 32, 2006
<b>Subdivision 298-A</b>	
Heading to Subdiv. 298-A .....	ad. No. 32, 2006
s. 298-5 .....	ad. No. 179, 1999
	rs. No. 91, 2000; No. 73, 2001
	am. No. 101, 2004
	rs. No. 32, 2006
	am. Nos. 58 and 80, 2006; Nos. 4, 9 and 15, 2007; No. 32, 2008; No. 88, 2009
s. 298-10 .....	ad. No. 179, 1999
	am. No. 75, 2005
Note to s. 298-10 .....	ad. No. 75, 2005

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 298-15 .....	ad. No. 179, 1999
Note to s. 298-15 .....	ad. No. 44, 2000
s. 298-20 .....	ad. No. 179, 1999
	am. No. 75, 2005
Note to s. 298-20(2) .....	ad. No. 75, 2005
s. 298-25 .....	ad. No. 179, 1999
Note to s. 298-25 .....	am. No. 101, 2006
s. 298-30 .....	ad. No. 91, 2000
Link note to s. 298-30 .....	ad. No. 67, 2003
	rep. No. 41, 2005
<b>Subdivision 298-B</b>	
Subdiv. 298-B .....	ad. No. 32, 2006
s. 298-80 .....	ad. No. 32, 2006
	rs. No. 114, 2009
s. 298-85 .....	ad. No. 32, 2006
s. 298-90 .....	ad. No. 32, 2006
s. 298-95 .....	ad. No. 32, 2006
s. 298-100 .....	ad. No. 32, 2006
s. 298-105 .....	ad. No. 32, 2006
s. 298-110 .....	ad. No. 32, 2006
<b>Part 4-50</b>	
Part 4-50 .....	ad. No. 67, 2003
<b>Division 340</b>	
Heading to Div. 340 .....	rs. No. 56, 2010
s. 340-1 .....	ad. No. 67, 2003
Link note to Guide .....	rep. No. 41, 2005
s. 340-5 .....	ad. No. 67, 2003
	am. No. 58, 2006
s. 340-10 .....	ad. No. 67, 2003
	am. No. 75, 2005; No. 101, 2006; No. 32, 2008; No. 79, 2010; Nos. 12 and 58, 2012

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 340-15 .....	ad. No. 67, 2003
s. 340-20 .....	ad. No. 67, 2003
s. 340-25 .....	ad. No. 67, 2003
Link note to s. 340-25 .....	rep. No. 41, 2005
<b>Division 342</b>	
Div. 342 .....	ad. No. 56, 2010
s. 342-1 .....	ad. No. 56, 2010
<b>Subdivision 342-A</b>	
s. 342-5 .....	ad. No. 56, 2010
s. 342-10 .....	ad. No. 56, 2010
<b>Part 4-90</b>	
Part 4-90 .....	ad. No. 39, 2012
<b>Division 350</b>	
s. 350-1 .....	ad. No. 39, 2012
<b>Subdivision 350-A</b>	
s. 350-5 .....	ad. No. 39, 2012
	rs. No. 14, 2012
s. 350-10 .....	ad. No. 39, 2012
	am. Nos. 14 and 71, 2012
s. 350-15 .....	ad. No. 39, 2012
<b>Chapter 5</b>	
Heading to Chapt. 5 .....	ad. No. 73, 2006
<b>Part 5-1</b>	
Part 5-1 .....	ad. No. 179, 1999
<b>Division 352</b>	
Div. 352 .....	ad. No. 73, 2006
s. 352-1 .....	ad. No. 73, 2006
	am. No. 14, 2012
<b>Subdivision 352-A</b>	
s. 352-5 .....	ad. No. 73, 2006

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## Endnotes

### Endnote 2—Amendment history

---

ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
<b>Subdivision 352-B</b>	
Subdiv. 352-B.....	ad. No. 14, 2012
s. 352-10.....	ad. No. 14, 2012
<b>Division 353</b>	
s. 353-10.....	ad. No. 179, 1999 am. No. 91, 2000; No. 67, 2003; No. 73, 2006; No. 14, 2012
Link note to s. 353-10.....	ad. No. 179, 1999 rep. No. 41, 2005
Heading to s. 353-15.....	rs. No. 14, 2012
s. 353-15.....	ad. No. 73, 2006 am. No. 14, 2012
s. 353-17.....	ad. No. 14, 2012
s. 353-20.....	ad. No. 55, 2007 am. No. 88, 2009
<b>Division 355</b>	
Div. 355 .....	ad. No. 73, 2006 rs. No. 145, 2010
s. 355-1.....	ad. No. 73, 2006 rs. No. 145, 2010
<b>Subdivision 355-A</b>	
s. 355-5.....	ad. No. 73, 2006 am. No. 100, 2006 rep. No. 145, 2010
Note to s. 355-5(4)	
Renumbered Note 1 .....	No. 100, 2006
Note 1 to s. 355-5(4) .....	rep. No. 145, 2010
Note 2 to s. 355-5(4) .....	ad. No. 100, 2006 rep. No. 145, 2010
s. 355-10.....	ad. No. 145, 2010
s. 355-15.....	ad. No. 145, 2010
<b>Subdivision 355-B</b>	

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 355-20.....	ad. No. 145, 2010
s. 355-25.....	ad. No. 145, 2010
s. 355-30.....	ad. No. 145, 2010
	am. No. 39, 2012
s. 355-35.....	ad. No. 145, 2010
s. 355-40.....	ad. No. 145, 2010
s. 355-45.....	ad. No. 145, 2010
s. 355-50.....	ad. No. 145, 2010
s. 355-55.....	ad. No. 145, 2010
	am. No. 39, 2012
s. 355-60.....	ad. No. 145, 2010
s. 355-65.....	ad. No. 145, 2010
	am. Nos. 56 and 105, 2010; Nos. 32, 41, 132 and 147, 2011; Nos. 12, 57, 71, 75, 158 and 169, 2012; No. 26, 2013
s. 355-70.....	ad. No. 145, 2010
	am. No. 145, 2010; Nos. 39 and 74, 2012
s. 355-75.....	ad. No. 145, 2010
<b>Subdivision 355-C</b>	
s. 355-150.....	ad. No. 145, 2010
s. 355-155.....	ad. No. 145, 2010
s. 355-160.....	ad. No. 145, 2010
s. 355-165.....	ad. No. 145, 2010
s. 355-170.....	ad. No. 145, 2010
s. 355-175.....	ad. No. 145, 2010
s. 355-180.....	ad. No. 145, 2010
s. 355-185.....	ad. No. 145, 2010
s. 355-190.....	ad. No. 145, 2010
s. 355-195.....	ad. No. 145, 2010
s. 355-200.....	ad. No. 145, 2010
s. 355-205.....	ad. No. 145, 2010
s. 355-210.....	ad. No. 145, 2010

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
<b>Subdivision 355-D</b>	
s. 355-260.....	ad. No. 145, 2010
s. 355-265.....	ad. No. 145, 2010
s. 355-270.....	ad. No. 145, 2010
s. 355-275.....	ad. No. 145, 2010
s. 355-280.....	ad. No. 145, 2010
<b>Subdivision 355-E</b>	
s. 355-320.....	ad. No. 145, 2010
s. 355-325.....	ad. No. 145, 2010
s. 355-330.....	ad. No. 145, 2010
s. 355-335.....	ad. No. 145, 2010
<b>Division 356</b>	
Div. 356.....	ad. No. 73, 2006
s. 356-1.....	ad. No. 73, 2006
<b>Subdivision 356-A</b>	
s. 356-5.....	ad. No. 73, 2006
<b>Part 5-5</b>	
Part 5-5.....	ad. No. 179, 1999
<b>Division 357</b>	
Div. 357.....	ad. No. 161, 2005
s. 357-1.....	ad. No. 161, 2005
<b>Subdivision 357-A</b>	
s. 357-5.....	ad. No. 161, 2005
<b>Subdivision 357-B</b>	
s. 357-50.....	ad. No. 161, 2005
s. 357-55.....	ad. No. 161, 2005
	am. Nos. 73 and 78, 2006; No. 74, 2010; Nos. 12, 14 and 39, 2012
s. 357-60.....	ad. No. 161, 2005
	am. No. 74, 2010
s. 357-65.....	ad. No. 161, 2005

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 357-70.....	ad. No. 161, 2005
s. 357-75.....	ad. No. 161, 2005
	am. No. 74, 2010
s. 357-80.....	ad. No. 161, 2005
s. 357-85.....	ad. No. 161, 2005
s. 357-90.....	ad. No. 161, 2005
s. 357-95.....	ad. No. 161, 2005
s. 357-100.....	ad. No. 161, 2005
	am. No. 39, 2012
s. 357-105.....	ad. No. 161, 2005
s. 357-110.....	ad. No. 161, 2005
s. 357-115.....	ad. No. 161, 2005
s. 357-120.....	ad. No. 161, 2005
s. 357-125.....	ad. No. 161, 2005
<b>Division 358</b>	
Div. 358.....	ad. No. 161, 2005
s. 358-1.....	ad. No. 161, 2005
s. 358-5.....	ad. No. 161, 2005
s. 358-10.....	ad. No. 161, 2005
	am. No. 74, 2010
s. 358-15.....	ad. No. 161, 2005
s. 358-20.....	ad. No. 161, 2005
	am. No. 74, 2010
<b>Division 359</b>	
Div. 359.....	ad. No. 161, 2005
s. 359-1.....	ad. No. 161, 2005
s. 359-5.....	ad. No. 161, 2005
s. 359-10.....	ad. No. 161, 2005
s. 359-15.....	ad. No. 161, 2005
s. 359-20.....	ad. No. 161, 2005

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 359-25 .....	ad. No. 161, 2005 am. No. 74, 2010
Note to s. 359-25(4) .....	ad. No. 74, 2010
s. 359-30 .....	ad. No. 161, 2005 am. No. 74, 2010
s. 359-35 .....	ad. No. 161, 2005
s. 359-40 .....	ad. No. 161, 2005
s. 359-45 .....	ad. No. 161, 2005
s. 359-50 .....	ad. No. 161, 2005
s. 359-55 .....	ad. No. 161, 2005 am. No. 74, 2010
Note to s. 359-55(1) .....	am. No. 74, 2010
s. 359-60 .....	ad. No. 161, 2005 am. No. 74, 2010
s. 359-65 .....	ad. No. 161, 2005
s. 359-70 .....	ad. No. 161, 2005
<b>Division 360</b>	
Div. 360 .....	rs. No. 161, 2005
s. 360-1 .....	ad. No. 179, 1999 rs. No. 161, 2005
Subhead. to s. 360-5(1) .....	ad. No. 74, 2010
Subhead. to s. 360-5(3) .....	ad. No. 74, 2010
s. 360-5 .....	ad. No. 179, 1999 rs. No. 161, 2005 am. No. 74, 2010; No. 14, 2012
s. 360-10 .....	ad. No. 161, 2005
s. 360-15 .....	ad. No. 161, 2005
Subdiv. 360-A .....	rep. No. 161, 2005
s. 360-20 .....	ad. No. 179, 1999 rep. No. 161, 2005

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 360-25 .....	ad. No. 179, 1999 rep. No. 161, 2005
s. 360-30 .....	ad. No. 179, 1999 rep. No. 161, 2005
s. 360-35 .....	ad. No. 179, 1999 rep. No. 161, 2005
s. 360-40 .....	ad. No. 179, 1999 rep. No. 161, 2005
Subdiv. 360-B .....	rep. No. 161, 2005
Group heading to .....	rs. No. 44, 2000
Subdiv. 360-B .....	rep. No. 161, 2005
Heading to s. 360-60 .....	rs. No. 44, 2000 rep. No. 161, 2005
s. 360-60 .....	ad. No. 179, 1999 am. No. 44, 2000 rep. No. 161, 2005
s. 360-65 .....	ad. No. 179, 1999 am. No. 66, 2003 rep. No. 161, 2005
s. 360-70 .....	ad. No. 179, 1999 rep. No. 161, 2005
s. 360-75 .....	ad. No. 179, 1999 am. No. 44, 2000; No. 66, 2003 rep. No. 161, 2005
s. 360-77 .....	ad. No. 66, 2003 rep. No. 161, 2005
s. 360-80 .....	ad. No. 179, 1999 am. No. 44, 2000 rep. No. 161, 2005
s. 360-85 .....	ad. No. 179, 1999

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 44, 2000; No. 23, 2005
	rep. No. 161, 2005
s. 360-100 .....	ad. No. 179, 1999
	am. No. 57, 2002; No. 66, 2003
	rep. No. 161, 2005
s. 360-105 .....	ad. No. 179, 1999
	rep. No. 161, 2005
s. 360-110 .....	ad. No. 179, 1999
	rep. No. 161, 2005
s. 360-115 .....	ad. No. 179, 1999
	am. No. 23, 2005
	rep. No. 161, 2005
s. 360-120 .....	ad. No. 179, 1999
	rep. No. 161, 2005
Subdiv. 360-C .....	rep. No. 161, 2005
s. 360-140 .....	ad. No. 179, 1999
	am. No. 57, 2002; No. 66, 2003
	rep. No. 161, 2005
s. 360-145 .....	ad. No. 179, 1999
	am. No. 57, 2002
	rep. No. 161, 2005
s. 360-150 .....	ad. No. 179, 1999
	rep. No. 161, 2005
s. 360-155 .....	ad. No. 179, 1999
	rep. No. 161, 2005
Subdiv. 360-D .....	rep. No. 161, 2005
s. 360-175 .....	ad. No. 179, 1999
	rep. No. 161, 2005
s. 360-180 .....	ad. No. 179, 1999

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 91, 2000
	rep. No. 161, 2005
Link note to s. 360-180.....	ad. No. 179, 1999
	am. No. 91, 2000
	rep. No. 41, 2005
<b>Division 361</b>	
Div. 361.....	ad. No. 161, 2005
s. 361-5.....	ad. No. 161, 2005
	am. No. 56, 2010
Note 1 to s. 361-5(1)	
Renumbered Note.....	No. 56, 2010
Note 2 to s. 361-5(1) .....	rep. No. 56, 2010
<b>Part 5-25</b>	
Part 5-25 .....	ad. No. 91, 2000
<b>Division 382</b>	
Div. 382.....	ad. No. 73, 2006
s. 382-1.....	ad. No. 73, 2006
	am. No. 55, 2007
<b>Subdivision 382-A</b>	
s. 382-5.....	ad. No. 73, 2006
	am. No. 20, 2010; No. 39, 2012
<b>Subdivision 382-B</b>	
Subdiv. B of Div. 382.....	ad. No. 55, 2007
of Part 5-25	
s. 382-15.....	ad. No. 55, 2007
<b>Division 388</b>	
<b>Subdivision 388-A</b>	
s. 388-5.....	ad. No. 91, 2000
<b>Subdivision 388-B</b>	
s. 388-50.....	ad. No. 91, 2000
	am. No. 73, 2001; No. 58, 2006

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 388-52 .....	ad. No. 73, 2001
s. 388-55 .....	ad. No. 91, 2000
s. 388-60 .....	ad. No. 91, 2000
s. 388-65 .....	ad. No. 91, 2000
	am. No. 161, 2005; No. 41, 2011
s. 388-70 .....	ad. No. 91, 2000
s. 388-75 .....	ad. No. 91, 2000
	am. No. 73, 2001
s. 388-80 .....	ad. No. 91, 2000
s. 388-85 .....	ad. No. 91, 2000
<b>Division 390</b>	
Div. 390.....	ad. No. 9, 2007
s. 390-1.....	ad. No. 9, 2007
Note to s. 390-1 .....	ad. No. 15, 2007
	am. No. 56, 2010
<b>Subdivision 390-A</b>	
Heading to .....	rs. No. 158, 2012
Subdiv. 390-A	
Heading to s. 390-5.....	rs. No. 158, 2012
s. 390-5.....	ad. No. 9, 2007
	am. No. 158, 2012
s. 390-10.....	ad. No. 9, 2007
	am. No. 15, 2007
s. 390-15.....	ad. No. 9, 2007
<b>Subdivision 390-B</b>	
s. 390-65.....	ad. No. 9, 2007
<b>Subdivision 390-C</b>	
s. 390-115.....	ad. No. 9, 2007
<b>Division 391</b>	
Div. 391.....	ad. No. 45, 2008
s. 391-1.....	ad. No. 45, 2008

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## Endnote 2—Amendment history

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Provision affected	How affected
<b>Subdivision 391-A</b>	
s. 391-5.....	ad. No. 45, 2008 am. No. 92, 2008
<b>Subdivision 391-B</b>	
s. 391-10.....	ad. No. 45, 2008
<b>Division 392</b>	
Div. 392.....	ad. No. 133, 2009
s. 392-1.....	ad. No. 133, 2009
<b>Subdivision 392-A</b>	
s. 392-5.....	ad. No. 133, 2009
s. 392-10.....	ad. No. 133, 2009
<b>Subdivision 392-B</b>	
s. 392-15.....	ad. No. 133, 2009
<b>Division 394</b>	
Div. 394.....	ad. No. 79, 2007
s. 394-1.....	ad. No. 79, 2007
s. 394-5.....	ad. No. 79, 2007
s. 394-10.....	ad. No. 79, 2007
<b>Division 398</b>	
Div. 398.....	ad. No. 79, 2010
s. 398-1.....	ad. No. 79, 2010
<b>Subdivision 398-A</b>	
Subhead. to s. 398-5(1) .....	rs. No. 147, 2011
s. 398-5.....	ad. No. 79, 2010 am. No. 147, 2011
<b>Part 5-30</b>	
Part 5-30 .....	ad. No. 179, 1999
<b>Division 400</b>	
s. 400-1.....	ad. No. 179, 1999
s. 400-5.....	ad. No. 179, 1999

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
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#### Division 405

s. 405-5..... ad. No. 179, 1999  
s. 405-10..... ad. No. 179, 1999  
s. 405-15..... ad. No. 179, 1999

#### Division 410

s. 410-5..... ad. No. 179, 1999  
s. 410-10..... ad. No. 179, 1999  
s. 410-15..... ad. No. 179, 1999

#### Division 415

s. 415-5..... ad. No. 179, 1999  
s. 415-10..... ad. No. 179, 1999  
s. 415-15..... ad. No. 179, 1999  
s. 415-20..... ad. No. 179, 1999

#### Division 417

s. 417-5..... ad. No. 179, 1999  
s. 417-10..... ad. No. 179, 1999  
s. 417-15..... ad. No. 179, 1999  
s. 417-20..... ad. No. 179, 1999

#### Division 420

Heading to s. 420-5..... am. No. 91, 2000  
s. 420-5..... ad. No. 179, 1999  
Note 2 to s. 420-5..... am. No. 91, 2000; No. 32, 2006

#### Division 425

s. 425-20..... ad. No. 179, 1999  
s. 425-25..... ad. No. 179, 1999  
s. 425-30..... ad. No. 179, 1999  
rep. No. 133, 2003

#### Part 5-35

Part 5-35..... ad. No. 95, 2004

#### Division 426

## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 426-1 .....	ad. No. 95, 2004 am. No. 88, 2009; No. 147, 2011; No. 12, 2012
<b>Subdivision 426-A</b>	
s. 426-5 .....	ad. No. 95, 2004 am. No. 41, 2011; Nos. 12 and 169, 2012
s. 426-10 .....	ad. No. 95, 2004
<b>Subdivision 426-B</b>	
s. 426-15 .....	ad. No. 95, 2004
s. 426-20 .....	ad. No. 95, 2004
s. 426-25 .....	ad. No. 95, 2004
s. 426-30 .....	ad. No. 95, 2004
s. 426-35 .....	ad. No. 95, 2004
s. 426-40 .....	ad. No. 95, 2004
Note 1 to s. 426-40(1) .....	am. Nos. 12 and 169, 2012
s. 426-45 .....	ad. No. 95, 2004
s. 426-50 .....	ad. No. 95, 2004
s. 426-55 .....	ad. No. 95, 2004
Note to s. 426-55(1) .....	am. No. 41, 2011; Nos. 12 and 169, 2012
s. 426-60 .....	ad. No. 95, 2004
<b>Subdivision 426-C</b>	
s. 426-65 .....	ad. No. 95, 2004 am. No. 145, 2010; No. 41, 2011; Nos. 12 and 169, 2012
Link note to s. 426-65 .....	ad. No. 95, 2004 (as rep. by No. 58, 2006)
<b>Subdivision 426-D</b>	
Heading to .....	rs. No. 147, 2011
Subdiv. 426-D	
Subdiv. 426-D .....	ad. No. 88, 2009
s. 426-100 .....	ad. No. 88, 2009 am. No. 147, 2011
Group heading to .....	ad. No. 147, 2011
s. 426-102	

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
s. 426-102 .....	ad. No. 147, 2011
s. 426-103 .....	ad. No. 147, 2011
s. 426-104 .....	ad. No. 147, 2011 am. No. 147, 2011
s. 426-105 .....	ad. No. 88, 2009
s. 426-110 .....	ad. No. 88, 2009 am. No. 147, 2011
s. 426-115 .....	ad. No. 88, 2009 am. No. 88, 2009
Heading to s. 426-120 .....	rs. No. 147, 2011
s. 426-120 .....	ad. No. 88, 2009 am. No. 147, 2011
s. 426-125 .....	ad. No. 88, 2009 am. No. 147, 2011
s. 426-130 .....	ad. No. 88, 2009 am. No. 147, 2011
s. 426-135 .....	ad. No. 88, 2009 am. No. 147, 2011
s. 426-140 .....	ad. No. 88, 2009
s. 426-145 .....	ad. No. 88, 2009
s. 426-150 .....	ad. No. 88, 2009 am. No. 147, 2011
s. 426-155 .....	ad. No. 88, 2009 am. No. 147, 2011
s. 426-160 .....	ad. No. 88, 2009 am. No. 147, 2011
s. 426-165 .....	ad. No. 88, 2009 am. No. 56, 2010; No. 147, 2011
Group heading to .....	ad. No. 147, 2011
s. 426-170 .....	
s. 426-170 .....	ad. No. 147, 2011

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## Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
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Provision affected	How affected
<b>Part 5-45</b>	
Part 5-45 .....	ad. No. 179, 1999
<b>Division 444</b>	
Div. 444 .....	rs. No. 73, 2006
s. 444-1 .....	ad. No. 73, 2006
	am. No. 14, 2012
<b>Subdivision 444-A</b>	
s. 444-5 .....	ad. No. 179, 1999
	rs. No. 73, 2006
	am. No. 14, 2012
s. 444-10 .....	ad. No. 179, 1999
	rs. No. 73, 2006
	am. No. 14, 2012
Note to s. 444-10(5) .....	ad. No. 180, 2012
s. 444-15 .....	ad. No. 179, 1999
	rs. No. 73, 2006
	am. No. 14, 2012
	rs. No. 180, 2012
<b>Subdivision 444-B</b>	
s. 444-30 .....	ad. No. 73, 2006
	am. No. 14, 2012
<b>Subdivision 444-C</b>	
s. 444-50 .....	ad. No. 73, 2006
<b>Subdivision 444-D</b>	
s. 444-70 .....	ad. No. 73, 2006
	am. No. 118, 2009; No. 14, 2012
<b>Subdivision 444-E</b>	
Subhead. to s. 444-80(1) .....	ad. No. 74, 2010
Subhead. to s. 444-80(2) .....	ad. No. 74, 2010
s. 444-80 .....	ad. No. 73, 2006

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## Endnotes

### Endnote 2—Amendment history

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ad. = added or inserted   am. = amended   rep. = repealed   rs. = repealed and substituted  
exp. = expired or ceased to have effect

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Provision affected	How affected
	am. No. 74, 2010
s. 444-85 .....	ad. No. 73, 2006
Subhead. to s. 444-90(1) .....	ad. No. 74, 2010
Subhead. to s. 444-90(2) .....	ad. No. 74, 2010
Subhead. to s. 444-90(4) .....	ad. No. 74, 2010
s. 444-90 .....	ad. No. 73, 2006
	am. No. 74, 2010
<b>Subdivision 444-F</b>	
Subdiv. 444-F .....	ad. No. 14, 2012
s. 444-120 .....	ad. No. 14, 2012
<b>Division 446</b>	
Div. 446 .....	ad. No. 101, 2006
s. 446-1 .....	ad. No. 101, 2006
s. 446-5 .....	ad. No. 101, 2006
	am. No. 133, 2009; No. 12, 2012
Note to s. 446-5(1) .....	rep. No. 101, 2006
<b>Part 5-100</b>	
Part 5-100 .....	ad. No. 90, 2010
<b>Division 850</b>	
<b>Subdivision 850-A</b>	
s. 850-100 .....	ad. No. 90, 2010
	am. No. 12, 2012
Note 1 to s. 850-100(5) .....	am. No. 46, 2011

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Endnote 3—Uncommenced amendments

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**Endnote 3—Uncommenced amendments**

This endnote sets out amendments of the *Taxation Administration Act 1953* that have not yet commenced.

**Tax Laws Amendment (2009 Measures No. 1) Act 2009 (No. 27, 2009)**

**Schedule 1****4 Subsections 45-400(6) and (7) in Schedule 1**

Repeal the subsections.

**Tax Laws Amendment (2009 Measures No. 3) Act 2009 (No. 47, 2009) (as amended by the Tax Laws Amendment (2011 Measures No. 4) Act 2011 (No. 43, 2011))**

**Schedule 1****3 Subsection 45-405(3) in Schedule 1 (paragraph (a) of the definition of *GDP adjustment*)**

Repeal the paragraph.

**4 Subsection 45-405(3) in Schedule 1 (note 1 to the definition of *GDP adjustment*)**

Repeal the note.

**5 Subsection 45-405(3) in Schedule 1 (note 2 at the end of the definition of *GDP adjustment*)**

Omit “Note 2”, substitute “Note”.

**Tax Laws Amendment (2011 Measures No. 4) Act 2011 (No. 43, 2011)**

**Schedule 1****9 Subsection 45-405(3) in Schedule 1 (paragraphs (aa) and (b) of the definition of *GDP adjustment*)**

Repeal the paragraphs (not including the formula), substitute:

- (a) the percentage (rounded to the nearest whole number, rounding down a number ending in .5) worked out using the following formula; or

- (b) if the percentage worked out using the formula is negative—  
0%:

**10 Subsection 45-405(3) in Schedule 1 (note at the end of the definition of *GDP adjustment*)**

Repeal the note.

**11 Subsection 45-405(6) in Schedule 1**

Omit “In a case covered by paragraph (b) of the definition of *GDP adjustment* in subsection (3), the”, substitute “The”.

**Indirect Tax Laws Amendment (Assessment) Act 2012 (No. 39, 2012)**

**Schedule 1**

**255 Subsections 14ZW(1AAA), (1AAB) and (1AABA)**

Repeal the subsections.

**256 Subsection 14ZW(1AAC)**

Omit “(to which subsection (1AAB) does not apply)”.

**257 Section 105-1 in Schedule 1**

Omit:

- |  |
|--|
| <p>(a) how assessments are made or amended and their effect;</p> <p>(b) review of assessments;</p> |
|--|

**258 Subdivisions 105-A and 105-B in Schedule 1**

Repeal the Subdivisions.

**259 Sections 105-50 and 105-55 in Schedule 1**

Repeal the sections.

**260 Subsection 110-50(2) in Schedule 1 (table item 61)**

Repeal the item.

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Endnote 3—Uncommenced amendments

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**261 Subsection 112-50(2) in Schedule 1 (table item 1)**

Repeal the item.

**262 Subsection 350-10(1) in Schedule 1 (table item 2)**

Repeal the item, substitute:

- |   |  |   |
|---|--|---|
| 2 | a notice of assessment of an<br>*assessable amount | (a) the assessment was properly<br>made; and<br><br>(b) except in proceedings under<br>Part IVC of this Act on a review<br>or appeal relating to the<br>assessment—the amounts and<br>particulars of the assessment are<br>correct. |
|---|--|---|

**263 Subsection 350-10(2) in Schedule 1**

Repeal the subsection.

**Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012 (No. 169, 2012)**

**Schedule 3****19 Subsection 426-65(2A) in Schedule 1**

Omit “may”, substitute “must”.

**Superannuation Legislation Amendment (New Zealand Arrangement) Act 2012 (No. 181, 2012)**

**Schedule 1****10 After section 390-10 in Schedule 1**

Insert:

**390-12 Statements about benefits paid to KiwiSaver schemes**

- (1) This section applies if the trustee of a \*complying superannuation fund pays a \*superannuation benefit to a \*KiwiSaver scheme provider.
- (2) The trustee must:

Endnote 3—Uncommenced amendments

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- (a) give to the \*KiwiSaver scheme provider a statement under this section within 7 days after the day on which the benefit is paid; and
- (b) give to the individual in respect of whom the benefit is paid a statement in relation to the benefit within 30 days after the day on which the benefit is paid.

Note: Section 286-75 provides an administrative penalty for breach of this subsection.

- (3) A statement under subsection (2) must be in the \*approved form.

Note: Section 388-55 allows the Commissioner to defer the time for giving an approved form.

- (4) The \*approved form may require the statement to contain the following information:
  - (a) information relating to contributions made to the \*complying superannuation fund in respect of the individual during the period specified in a determination under subsection (5) in which the benefit is paid, to the extent those contributions are reflected in that benefit;
  - (b) other information relating to the benefit, including the \*tax free component and \*taxable component (as applicable) of the benefit.
- (5) The Commissioner may determine, by legislative instrument, the period mentioned in paragraph (4)(a).
- (6) The period specified in the determination:
  - (a) may be:
    - (i) all or part of an income year; or
    - (ii) all or part of a \*financial year; or
    - (iii) any other period; and
  - (b) may be different:
    - (i) for different kinds of trustee; and
    - (ii) in relation to any other matter.
- (7) Subsection (6) does not limit the way in which the determination may specify the period.

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Endnote 3—Uncommenced amendments

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- (8) Subsection (4) does not limit the information that the \*approved form may require the statement to contain.

**11 Paragraph 390-15(1)(a) in Schedule 1**

Omit “or 390-10”, substitute “, 390-10 or 390-12”.

**Privacy Amendment (Enhancing Privacy Protection) Act 2012 (No. 197, 2012)****Schedule 5****133 Section 355-200 in Schedule 1 (example)**

Omit “agency” (wherever occurring), substitute “body”.

**134 Section 355-200 in Schedule 1 (example)**

Omit “record of the disclosure in the entity’s credit information file, as required by subsection 18K(5)”, substitute “written note of the disclosure as required by subsection 20E(5)”.

**Federal Circuit Court of Australia (Consequential Amendments) Act 2013 (No. 13, 2013)****Schedule 1****510 Section 17A (heading)**

Repeal the heading, substitute:

**17A Powers of Federal Court and Federal Circuit Court in respect of taxation matters****511 Subsection 17A(2)**

Omit “Federal Magistrates Court”, substitute “Federal Circuit Court of Australia”.

## Endnotes

### Endnote 4—Misdescribed amendments

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#### **Endnote 4—Misdescribed amendments**

This endnote sets out amendments of the *Taxation Administration Act 1953* that have been misdescribed.

#### **Tax Laws Amendment (Simplified Superannuation) Act 2007 (No. 9, 2007)**

The amendment made by Schedule 1 (item 20) of the *Tax Laws Amendment (Simplified Superannuation) Act 2007* (No. 9, 2007) was misdescribed.

However, the intention of the amendment was clear and it has been incorporated in this compilation.

#### **Tax Laws Amendment (2011 Measures No. 9) Act 2012 (No. 12, 2012)**

### **Schedule 6**

#### **29 Paragraph 8C(1)(a)**

Omit “to furnish an approved form or any information”, substitute “to give any information or document”.

#### **Tax Laws Amendment (2012 Measures No. 3) Act 2012 (No. 58, 2012)**

### **Schedule 1**

#### **12 Subsection 15-10(2) in Schedule 1**

After “12FB”, insert “, 12FC”.



**Endnote 5—Modifications**

This endnote sets out modifications of the *Taxation Administration Act 1953*.

**Banking (State Bank of South Australia and Other Matters) Act 1994**  
(No. 69, 1994)

**Part 2.4—Modifications of the Income Tax Law relating to the  
restructuring of the State Bank of South Australia**

**Division 4—Transfer of tax file number information**

**Subdivision A—Transfers to Bank of South Australia Limited**

**40 When Subdivision applies**

This Subdivision applies if:

- (a) an account or deposit with:
  - (i) the State Bank of South Australia; or
  - (ii) a designated subsidiary of the State Bank of South Australia;is transferred, or is proposed to be transferred, to Bank of South Australia Limited under a transfer provision; and
- (b) the account or deposit is an investment to which Part VA of the *Income Tax Assessment Act 1936* applies; and
- (c) immediately before the transfer or proposed transfer, the investor's tax file number is or will be taken, for the purposes of Part VA of the *Income Tax Assessment Act 1936*, to have been quoted to the State Bank of South Australia or the designated subsidiary, as the case requires, in connection with the investment.

**41 Eligible tax file number information**

For the purposes of this Division, information is ***eligible tax file number information*** in relation to an investment if the information is:

- (a) if the investor actually quoted the investor's tax file number to the State Bank of South Australia or the designated subsidiary, as the case requires:

Endnote 5—Modifications

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- (i) the investor's tax file number; and
  - (ii) information connecting that number with the investor;or
- (b) if the investor is taken to have quoted the investor's tax file number to the State Bank of South Australia or the designated subsidiary, as the case requires, because of section 202DDA of the *Income Tax Assessment Act 1936*:
  - (i) the investment body remitter number of the interposed entity concerned; and
  - (ii) information connecting that number with the interposed entity concerned; or
- (c) if the investor is taken to have quoted the investor's tax file number to the State Bank of South Australia or the designated subsidiary, as the case requires, because of section 202DDB of the *Income Tax Assessment Act 1936*:
  - (i) the tax file number of the primary investor concerned; and
  - (ii) information connecting that number with the primary investor concerned; or
- (d) if the investor is taken to have quoted the investor's tax file number to the State Bank of South Australia or the designated subsidiary, as the case requires, because of section 202EB of the *Income Tax Assessment Act 1936*—information given by the investor as mentioned in subsection 202EB(1) of that Act; or
- (e) if the investor is taken to have quoted the investor's tax file number to the State Bank of South Australia or the designated subsidiary, as the case requires, because of section 202EC of the *Income Tax Assessment Act 1936*—information given by the investor as mentioned in subsection 202EC(1) of that Act.

**42 Eligible tax file number information may be disclosed to Bank of South Australia Limited**

The State Bank of South Australia or the designated subsidiary, as the case requires, may disclose eligible tax file number information in relation to the investment to Bank of South Australia Limited if:

- (a) at least 15 days before the disclosure, the State Bank of South Australia or the designated subsidiary, as the case may be, publishes notices under section 43 about the proposed disclosure; and
- (b) the investor does not object to the disclosure in accordance with either of the notices.

#### **43 Notices telling investors about proposed transfer of eligible tax file number information and inviting objections**

- (1) The State Bank of South Australia or a designated subsidiary of the State Bank of South Australia may cause to be published in both:
  - (a) a newspaper circulating generally throughout Australia; and
  - (b) a newspaper circulating generally throughout South Australia;a notice, in a form approved by the Commissioner, that:
  - (c) states that the State Bank of South Australia or the designated subsidiary, as the case may be, proposes to disclose specified kinds of eligible tax file number information to Bank of South Australia Limited; and
  - (d) states that an investor concerned may give the State Bank of South Australia or the designated subsidiary, as the case requires, a written objection within 14 days after the publication of the notice; and
  - (e) states that if an investor lodges such an objection, the information will not be disclosed to Bank of South Australia Limited; and
  - (f) contains such additional information as is required by the form.
- (2) Notices under subsection (1) that relate to the same proposal must be published on the same day.

#### **44 Consequences of disclosure of eligible tax file number information to Bank of South Australia Limited**

- (1) If eligible tax file number information in relation to an investment is disclosed to Bank of South Australia Limited under this

Endnote 5—Modifications

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Subdivision, the investor is taken, for the purposes of Part VA of the *Income Tax Assessment Act 1936*:

- (a) to have quoted his or her tax file number to Bank of South Australia Limited under Division 4 of that Part in connection with the investment; and
  - (b) to have so quoted his or her tax file number at whichever is the later of the following times:
    - (i) the time when the disclosure of the eligible tax file number information occurred;
    - (ii) the time when the transfer of the investment occurred.
- (2) For the purposes of subsection 202DG (2A) of the *Income Tax Assessment Act 1936*, if:
- (a) eligible tax file number information in relation to an investment is disclosed to Bank of South Australia Limited under this Subdivision; and
  - (b) the eligible tax file number information is covered by paragraph 41(a);
- the investor is taken to have actually quoted his or her tax file number under Division 4 of Part VA of that Act.

**45 Modification of subsection 202EC (4) of the *Income Tax Assessment Act 1936***

If information covered by paragraph 41(e) is disclosed to Bank of South Australia Limited under this Subdivision, subsection 202EC(4) of the *Income Tax Assessment Act 1936* has effect as if the reference in that subsection to subsection 202EC(1) of that Act included a reference to section 42 of this Act.

**Subdivision B—Re-transfers to the State Bank of South Australia or to a designated subsidiary of the State Bank of South Australia**

**46 When Subdivision applies**

This Subdivision applies if:

- (a) an account or deposit with Bank of South Australia Limited is transferred, or is proposed to be transferred, to the State

Bank of South Australia, or to a designated subsidiary of the State Bank of South Australia, under a re-transfer provision; and

- (b) the account or deposit is an investment to which Part VA of the *Income Tax Assessment Act 1936* applies; and
- (c) immediately before the transfer or proposed transfer, the investor's tax file number is or will be taken, because of section 44, to have been quoted to Bank of South Australia Limited in connection with the investment for the purposes of Part VA of the *Income Tax Assessment Act 1936*; and
- (d) eligible tax file number information in relation to the investment was disclosed to Bank of South Australia Limited under Subdivision A.

**47 Eligible tax file number information may be disclosed to the State Bank of South Australia**

- (1) This section applies if the investment is transferred, or is proposed to be transferred, to the State Bank of South Australia.
- (2) Bank of South Australia Limited may disclose the eligible tax file number information in relation to the investment to the State Bank of South Australia if:
  - (a) at least 22 days before the disclosure, Bank of South Australia Limited sends the investor a notice under section 49 about the proposed disclosure; and
  - (b) the investor does not object to the disclosure in accordance with the notice.

**48 Eligible tax file number information may be disclosed to a designated subsidiary of the State Bank of South Australia**

- (1) This section applies if the investment is transferred, or is proposed to be transferred, to a designated subsidiary of the State Bank of South Australia.
- (2) Bank of South Australia Limited may disclose the eligible tax file number information in relation to the investment to the designated subsidiary if:

- (a) at least 22 days before the disclosure, Bank of South Australia Limited sends the investor a notice under section 49 about the proposed disclosure; and
- (b) the investor does not object to the disclosure in accordance with the notice.

**49 Notices telling investors about proposed transfer of eligible tax file number information and inviting objections**

Bank of South Australia Limited may send an investor a notice, in a form approved by the Commissioner, that:

- (a) states that Bank of South Australia Limited proposes to disclose specified kinds of eligible tax file number information to the State Bank of South Australia or to a designated subsidiary of the State Bank of South Australia; and
- (b) states that the investor may give Bank of South Australia Limited a written objection within 21 days after:
  - (i) if the notice is sent by post—the day on which the notice is posted; or
  - (ii) if the notice is sent by being delivered to the investor personally—the day of delivery; or
  - (iii) if the notice is sent by being left at a particular place or address—the day on which the notice is left at that place or address; and
- (c) states that if the investor lodges such an objection, the information will not be disclosed to the State Bank of South Australia, or to the designated subsidiary, as the case requires; and
- (d) contains such additional information as is required by the form.

Note: Section 28A of the *Acts Interpretation Act 1901* sets out the methods of sending notices.

**50 Consequences of disclosure of eligible tax file number information to the State Bank of South Australia or to a designated subsidiary of the State Bank of South Australia**

- (1) If eligible tax file number information in relation to an investment is disclosed to the State Bank of South Australia, or to a designated subsidiary of the State Bank of South Australia, under this Subdivision, the investor is taken, for the purposes of Part VA of the *Income Tax Assessment Act 1936*:
  - (a) to have quoted his or her tax file number to the State Bank of South Australia or to the designated subsidiary, as the case requires, under Division 4 of that Part in connection with the investment; and
  - (b) to have so quoted his or her tax file number at whichever is the later of the following times:
    - (i) the time when the disclosure of the eligible tax file number information occurred;
    - (ii) the time when the transfer of the investment occurred.
- (2) For the purposes of subsection 202DG(2A) of the *Income Tax Assessment Act 1936*, if:
  - (a) eligible tax file number information in relation to an investment is disclosed to the State Bank of South Australia, or to a designated subsidiary of the State Bank of South Australia, under this Subdivision; and
  - (b) the eligible tax number information was covered by paragraph 41(a);the investor is taken to have actually quoted his or her tax file number under Division 4 of Part VA of that Act.

**51 Modification of subsection 202EC(4) of the *Income Tax Assessment Act 1936***

- (1) If information covered by paragraph 41(e) is disclosed to the State Bank of South Australia under this Subdivision, subsection 202EC(4) of the *Income Tax Assessment Act 1936* has effect as if the reference in that subsection to subsection 202EC(1) of that Act included a reference to section 47 of this Act.

- (2) If information covered by paragraph 41(e) is disclosed to a designated subsidiary of the State Bank of South Australia under this Subdivision, subsection 202EC(4) of the *Income Tax Assessment Act 1936* has effect as if the reference in that subsection to subsection 202EC(1) of that Act included a reference to section 48 of this Act.

### **Subdivision C—Common provisions**

#### **52 Division deemed to be a taxation law for the purposes of section 8WB of the *Taxation Administration Act 1953***

This Division is taken to be a taxation law for the purposes of section 8WB of the *Taxation Administration Act 1953*.

#### **53 Disclosure of tax file number information under this Division taken not to be in breach of guidelines under the *Privacy Act 1988***

A disclosure of eligible tax file number information under this Division is taken not to breach guidelines issued under section 17 of the *Privacy Act 1988*.