Commonwealth Coat of Arms

Taxation Administration Act 1953

No. 1, 1953 as amended

**Compilation start date:** 18 July 2014

**Includes amendments up to:** ActNo. 83, 2014

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

**About this compilation**

**This compilation**

This is a compilation of the *Taxation Administration Act 1953* as in force on 18 July 2014. It includes any commenced amendment affecting the legislation to that date.

This compilation was prepared on 28 July 2014.

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

**Uncommenced amendments**

The effect of uncommenced amendments is not reflected in the text of the compiled law but the text of the amendments is included in the endnotes.

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

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

**Modifications**

If a provision of the compiled law is affected by a modification that is in force, details are included in the endnotes.

**Provisions ceasing to have effect**

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

Contents

Endnotes 1

Endnote 1—About the endnotes 1

Endnote 2—Abbreviation key 3

Endnote 3—Legislation history 4

Endnote 4—Amendment history 68

Endnote 5—Uncommenced amendments 156

Tax Laws Amendment (2011 Measures No. 4) Act 2011 (No. 43, 2011) 156

Indirect Tax Laws Amendment (Assessment) Act 2012 (No. 39, 2012) 156

Tax Laws Amendment (2014 Measures No. 1) Act 2014 (No. 34, 2014) 158

Endnote 6—Modifications 159

Banking (State Bank of South Australia and Other Matters) Act 1994 (No. 69, 1994) 159

Endnote 7—Misdescribed amendments 160

Tax Laws Amendment (2011 Measures No. 9) Act 2012 (No. 12, 2012) 160

Tax Laws Amendment (2012 Measures No. 3) Act 2012 (No. 58, 2012) 160

Tax Laws Amendment (Countering Tax Avoidance and Multinational Profit Shifting) Act 2013 (No. 101, 2013) 160

Endnote 8—Miscellaneous 161

Endnotes

Endnote 1—About the endnotes

The endnotes provide details of the history of this legislation and its provisions. The following endnotes are included in each compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Endnote 5—Uncommenced amendments

Endnote 6—Modifications

Endnote 7—Misdescribed amendments

Endnote 8—Miscellaneous

If there is no information under a particular endnote, the word “none” will appear in square brackets after the endnote heading.

**Abbreviation key—Endnote 2**

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

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

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

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

The amendment history in endnote 4 provides information about amendments at the provision level. It also includes information about any provisions that have expired or otherwise ceased to have effect in accordance with a provision of the compiled law.

**Uncommenced amendments—Endnote 5**

The effect of uncommenced amendments is not reflected in the text of the compiled law, but the text of the amendments is included in endnote 5.

**Modifications—Endnote 6**

If the compiled law is affected by a modification that is in force, details of the modification are included in endnote 6.

**Misdescribed amendments—Endnote 7**

An amendment is a misdescribed amendment if the effect of the amendment cannot be incorporated into the text of the compilation. Any misdescribed amendment is included in endnote 7.

**Miscellaneous—Endnote 8**

Endnote 8 includes any additional information that may be helpful for a reader of the compilation.

Endnote 2—Abbreviation key

|  |  |
| --- | --- |
| ad = added or inserted | pres = present |
| am = amended | prev = previous |
| c = clause(s) | (prev) = previously |
| Ch = Chapter(s) | Pt = Part(s) |
| def = definition(s) | r = regulation(s)/rule(s) |
| Dict = Dictionary | Reg = Regulation/Regulations |
| disallowed = disallowed by Parliament | reloc = relocated |
| Div = Division(s) | renum = renumbered |
| exp = expired or ceased to have effect | rep = repealed |
| hdg = heading(s) | rs = repealed and substituted |
| LI = Legislative Instrument | s = section(s) |
| LIA = *Legislative Instruments Act 2003* | Sch = Schedule(s) |
| mod = modified/modification | Sdiv = Subdivision(s) |
| No = Number(s) | SLI = Select Legislative Instrument |
| o = order(s) | SR = Statutory Rules |
| Ord = Ordinance | Sub‑Ch = Sub‑Chapter(s) |
| orig = original | SubPt = Subpart(s) |
| par = paragraph(s)/subparagraph(s) /sub‑subparagraph(s) |  |

Endnote 3—Legislation history

| Act | Number and year | Assent | Commencement | Application, saving and transitional provisions |
| --- | --- | --- | --- | --- |
| Taxation Administration Act 1953 | 1, 1953 | 4 Mar 1953 | 1 Apr 1953 |  |
| Income Tax and Social Services Contribution Assessment Act 1953 | 28, 1953 | 15 Apr 1953 | 15 Apr 1953 | — |
| Entertainments Tax Abolition Act 1953 *(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 | — |
| Statute Law Revision (Decimal Currency) Act 1966 | 93, 1966 | 29 Oct 1966 | 1 Dec 1966 | — |
| Salaries Act 1968 *(a)* | 120, 1968 | 2 Dec 1968 | 2 Dec 1968 | s. 2 |
| Statute Law Revision Act 1973 | 216, 1973 | 19 Dec 1973 | 31 Dec 1973 | ss. 9(1) and 10 |
| Taxation Administration Act 1974 | 133, 1974 | 9 Dec 1974 | ss. 1 and 2: Royal Assent  ss. 3, 4, 7, 8 and 10–12:  23 Dec 1974 (*see Gazette* 1974, No. 103D) Remainder: 1 July 1976 (*see Gazette* 1976, No. S107) | s. 9(2) |
| Jurisdiction of Courts (Miscellaneous Amendments) Act 1979 | 19, 1979 | 28 Mar 1979 | Parts II–XVII (ss. 3–123): 15 May 1979 (*see Gazette* 1979, No. S86) Remainder: Royal Assent | ss. 110(2) and  125–127 |
| Taxation Administration Amendment Act 1979 | 59, 1979 | 15 June 1979 | 15 June 1979 | — |
| Statute Law (Miscellaneous Provisions) Act (No. 1) 1983 | 39, 1983 | 20 June 1983 | s. 3: 18 July 1983 *(b)* | s. 7(1) and (5) |
| Taxation Administration Amendment Act 1983 | 117, 1983 | 16 Dec 1983 | 16 Dec 1983 | — |
| Taxation Laws Amendment Act 1984 | 123, 1984 | 19 Oct 1984 | ss. 1 and 2: Royal Assent s. 319(1): 14 Feb 1983 (*see* s. 2(2)) Remainder: 14 Dec 1984 | s. 317 |
| Trust Recoupment Tax (Consequential Amendments) Act 1985 | 4, 1985 | 24 Mar 1985 | 5 Apr 1985 (*see* s. 2) | — |
| Sales Tax Laws Amendment Act 1985 | 47, 1985 | 30 May 1985 | ss. 3, 4(2), 11, 12 and Part XI (ss. 54–56):  21 Aug 1981 ss. 5, 18, 20, 22, 24, 28(2), 39, 40, 45, 48, 50, 51 and 53: 10 May 1985 (*see* s. 2(3)) Remainder: Royal Assent | s. 2(4) and (5) |
| Statute Law (Miscellaneous Provisions) Act (No. 1) 1985 | 65, 1985 | 5 June 1985 | 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) |
| Taxation Laws Amendment Act 1986 | 46, 1986 | 24 June 1986 | Part IV (ss. 31–41):  1 July 1986 Part V (ss. 42, 43):  28 Oct 1985 Remainder: Royal Assent | — |
| Taxation Boards of Review (Transfer of Jurisdiction) Act 1986 | 48, 1986 | 24 June 1986 | s. 31 and Parts VII and VIII (ss. 45–56):  24 June 1986 (*see* s. 2(2)) Remainder: 1 July 1986 | ss. 213, 221, 229 and 231 |
| Taxation Laws Amendment Act (No. 2) 1986 | 49, 1986 | 24 June 1986 | ss. 33 and 36:  16 Dec 1985 (*see* s. 2(2)) ss. 34, 35 and 37–39: 22 May 1986 (*see* s. 2(3) and *Gazette* 1986, No. S225) Remainder: Royal Assent | — |
| Taxation Laws Amendment Act (No. 3) 1986 | 112, 1986 | 4 Nov 1986 | 4 Nov 1986 | — |
| Taxation Administration Amendment (Recovery of Tax Debts) Act 1986 | 144, 1986 | 9 Dec 1986 | 9 Dec 1986 | — |
| Taxation Laws Amendment Act (No. 4) 1986 | 154, 1986 | 18 Dec 1986 | Part II (ss. 3–6) and ss. 8(a) and 9–11:  1 Jan 1987 s. 8(c): 10 June 1986 ss. 26(b), (c), 28, 40, 49(3) and (7): 1 Jan 1987 (*see* s. 2(4) and *Gazette* 1986, No. S650) s. 55: 1 Mar 1987 (*see Gazette* 1987, No. S32) Remainder: Royal Assent | s. 55(2) |
| Taxation Laws Amendment (Company Distributions) Act 1987 | 58, 1987 | 5 June 1987 | 5 June 1987 (*see* s. 2) | — |
| Taxation Laws Amendment Act (No. 2) 1987 | 62, 1987 | 5 June 1987 | Part VI (ss. 54, 55) and s. 62: Royal Assent *(e)* s. 56: 1 July 1987 (*see Gazette* 1987, No. S131) *(e)* | 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 *(f)* | — |
| Taxation Laws Amendment Act (No. 4) 1987 | 138, 1987 | 18 Dec 1987 | s. 6 and Parts IV, V (ss. 63–88): 21 Dec 1987 (*see* s. 2(2) and *Gazette* 1987, No. S347) Remainder: Royal Assent | — |
| Petroleum Resource Rent Tax (Miscellaneous Provisions) Act 1987 | 145, 1987 | 18 Dec 1987 | 15 Jan 1988 (*see* s. 2) | — |
| Taxation Laws Amendment Act (No. 4) 1988 | 95, 1988 | 24 Nov 1988 | ss. 44(a) and 54(11):  16 Mar 1989 (*see* s. 2(2)) Remainder: Royal Assent | — |
| as amended by |  |  |  |  |
| Taxation Laws Amendment Act (No. 3) 1989 | 107, 1989 | 30 June 1989 | (*see* 107, 1989 below) | — |
| Taxation Laws Amendment (Tax File Numbers) Act 1988 | 97, 1988 | 25 Nov 1988 | Part IV (ss. 21–28) and s. 29(1): 1 Jan 1989 (*see Gazette* 1988, No. S399) *(g)* | — |
| Taxation Laws Amendment Act (No. 2) 1989 | 97, 1989 | 30 June 1989 | 30 June 1989 | — |
| Taxation Laws Amendment (Superannuation) Act 1989 | 105, 1989 | 30 June 1989 | s. 5(o): 18 Dec 1987 Remainder: 30 June 1989 (*see* s. 2(1)) | — |
| Taxation Laws Amendment Act (No. 3) 1989 | 107, 1989 | 30 June 1989 | Part 6 (ss. 29, 30):  24 Nov 1988 (*see* s. 2(2)) Remainder: Royal Assent | — |
| Child Support (Assessment) Act 1989 | 124, 1989 | 21 Sept 1989 | 1 Oct 1989 (*see Gazette* 1989, No. S314) | — |
| Social Security and Veterans’ Affairs Legislation Amendment Act (No. 3) 1989 | 163, 1989 | 19 Dec 1989 | Part 7 (ss. 49–51):  13 Nov 1989 *(h)* | — |
| Taxation Laws Amendment Act (No. 4) 1989 | 167, 1989 | 19 Dec 1989 | s. 31: 19 Jan 1989 Part 4 (ss. 35–37):  25 Jan 1989 Remainder: Royal Assent | — |
| Taxation Laws Amendment Act (No. 5) 1989 | 20, 1990 | 17 Jan 1990 | 17 Jan 1990 | s. 2(2) |
| Training Guarantee (Administration) Act 1990 | 60, 1990 | 16 June 1990 | s. 43 and Part 10 (ss. 88–95): 31 Oct 1990 (*see Gazette* 1990, No. S272) Remainder: 1 July 1990 | — |
| Occupational Superannuation (Reasonable Benefit Limits) Amendment Act 1990 | 61, 1990 | 16 June 1990 | Part 4 (ss. 25, 26):  1 July 1990 *(i)* | — |
| Corporations Legislation Amendment Act 1990 | 110, 1990 | 18 Dec 1990 | Parts 1 and 2 (ss. 1–7): Royal Assent s. 9(2): 8 Apr 1991 (*see Gazette* 1991, No. S79) Remainder: 1 Jan 1991 (*see Gazette* 1990, No. S335) | — |
| Social Security and Veterans’ Affairs Legislation Amendment Act (No. 2) 1990 | 119, 1990 | 28 Dec 1990 | ss. 4–6, 7(g), 8, 19–21, 22(g) and 23: 22 Aug 1990 ss. 7(a)–(f) and 22(a)–(f):  1 Mar 1991 ss. 9, 10, 41(b) and 42(b): 1 Jan 1991 Remainder: Royal Assent | — |
| as amended by |  |  |  |  |
| Social Security Legislation Amendment Act 1991 | 69, 1991 | 25 June 1991 | s. 22: Royal Assent *(j)* s. 23: *(j)* | — |
| 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 *(k)* | — |
| Taxation Laws Amendment Act 1991 | 48, 1991 | 24 Apr 1991 | Part 5 (ss. 100–102): Royal Assent *(l)* | — |
| Taxation Laws Amendment Act (No. 2) 1991 | 100, 1991 | 27 June 1991 | Part 6 (ss. 92, 93): Royal Assent *(m)* | — |
| Industrial Relations Legislation Amendment Act 1991 | 122, 1991 | 27 June 1991 | ss. 4(1), 10(b) and 15–20: 1 Dec 1988 ss. 28(b)–(e), 30 and 31:  10 Dec 1991 (*see Gazette* 1991, No. S332) Remainder: Royal Assent | s. 31(2) |
| Taxation Laws Amendment Act (No. 3) 1991 | 216, 1991 | 24 Dec 1991 | ss. 11 and 89(2):  22 Jan 1991 ss. 40 and 42: 6 Jan 1992  (*see* s. 2(3)) ss. 45, 46, 48–51, 54–58, 60–66, 90(1), (3)–(14), 93–96 and 98–101:  21 Aug 1991 ss. 47, 52, 53, 59, 90(2) and 97: *(n)* s. 82(2): 25 Dec 1991 s. 107: 24 June 1992 ss. 112–117: 1 Mar 1992 (*see Gazette* 1992, No. GN7) Part 9 (ss. 121, 122):  1 July 1991 Remainder: Royal Assent | ss. 114–117 |
| Taxation Administration Amendment Act 1992 | 47, 1992 | 17 June 1992 | 17 June 1992 | — |
| Superannuation Guarantee (Consequential Amendments) Act 1992 | 92, 1992 | 30 June 1992 | 1 July 1992 | — |
| Taxation Laws Amendment Act (No. 3) 1992 | 98, 1992 | 30 June 1992 | ss. 32–36: 1 July 1992 Remainder: Royal Assent | — |
| Taxation Laws Amendment (Self Assessment) Act 1992 | 101, 1992 | 30 June 1992 | 30 June 1992 | ss. 12–14 |
| Sales Tax Amendment (Transitional) Act 1992 | 118, 1992 | 30 Sept 1992 | 28 Oct 1992 | — |
| Student Assistance Amendment Act 1992 | 138, 1992 | 19 Nov 1992 | ss. 31–43: 1 Jan 1993 Remainder: Royal Assent | — |
| Taxation Laws Amendment (Superannuation) Act 1992 | 208, 1992 | 22 Dec 1992 | Part 5 (ss. 90–93): Royal Assent *(o)* | — |
| Corporate Law Reform Act 1992 | 210, 1992 | 24 Dec 1992 | s. 125: 23 June 1993 (*see Gazette* 1993, No. S186) *(p)* | — |
| Taxation Laws Amendment Act (No. 5) 1992 | 224, 1992 | 24 Dec 1992 | Part 6 (ss. 121–126): Royal Assent *(q)* | — |
| Taxation Laws Amendment Act 1993 | 17, 1993 | 9 June 1993 | Part 5 (ss. 62, 63): Royal Assent *(r)* | — |
| Superannuation Industry (Supervision) Consequential Amendments Act 1993 | 82, 1993 | 30 Nov 1993 | ss. 1, 2, 14, 16(2), 41, 42, 45, 46, 48(1) and 52–64:  1 Dec 1993 Remainder: 1 July 1994 | s. 77 |
| Taxation Laws Amendment (Infrastructure Borrowings) Act 1994 | 163, 1994 | 16 Dec 1994 | 16 Dec 1994 | — |
| Superannuation Laws Amendment (Small Accounts and Other Measures) Act 1995 | 53, 1995 | 23 June 1995 | 1 July 1995 | — |
| Taxation Laws Amendment Act (No. 1) 1995 | 120, 1995 | 25 Oct 1995 | Schedule 1 (item 58):  23 Nov 1994 (*see* s. 2(2)) Schedule 2 (items 8–13): 1 July 1994 Remainder: Royal Assent | Sch. 2 (items 1, 7, 18, 20) |
| Taxation Laws Amendment Act (No. 2) 1995 | 169, 1995 | 16 Dec 1995 | Schedule 8 (items 6–8): Royal Assent *(s)* | Sch. 8 (item 8) |
| Statute Law Revision Act 1996 | 43, 1996 | 25 Oct 1996 | Schedule 4 (item 145): Royal Assent *(t)* | — |
| 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 (*see Gazette* 1997, No. S244) *(u)* Schedule 16 (item 7): Royal Assent *(u)* | — |
| 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 *(v)* | — |
| Taxation Laws (Technical Amendments) Act 1998 | 41, 1998 | 4 June 1998 | Schedule 1 (items 1–3) and Schedule 6 (item 19): Royal Assent *(w)* | — |
| Taxation Laws Amendment (Farm Management Deposits) Act 1998 | 85, 1998 | 2 July 1998 | 2 Jan 1999 | — |
| Taxation Laws Amendment Act (No. 3) 1999 | 11, 1999 | 31 Mar 1999 | Schedule 1 (items 346–352): 1 July 1999 *(x)* | ⎯ |
| Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999 | 44, 1999 | 17 June 1999 | Schedule 7 (items 227, 228): 1 July 1999 (*see Gazette* 1999, No. S283) *(y)* | s. 3(2)(e) (am. by 160, 2000, Sch. 4 [item 4]) |
| as amended by |  |  |  |  |
| Financial Sector Legislation Amendment Act (No. 1) 2000 | 160, 2000 | 21 Dec 2000 | Schedule 1 (item 21): Royal Assent Remainder: 18 Jan 2001 | — |
| A New Tax System (Goods and Services Tax Administration) Act 1999 | 56, 1999 | 8 July 1999 | 1 July 2000 | — |
| as amended by |  |  |  |  |
| A New Tax System (Pay As You Go) Act 1999 | 178, 1999 | 22 Dec 1999 | Schedule 1 (items 70, 71): *(ya)* | — |
| A New Tax System (Indirect Tax Administration) Act 1999 | 59, 1999 | 8 July 1999 | *(z)* | — |
| as amended by |  |  |  |  |
| A New Tax System (Indirect Tax and Consequential Amendments) Act 1999 | 176, 1999 | 22 Dec 1999 | Schedule 5 (item 1): *(za)* | — |
| A New Tax System (Tax Administration) Act (No. 1) 2000 | 44, 2000 | 3 May 2000 | Schedule 4 (item 1): 1 July 2000 *(zb)* | — |
| 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 *(zc)* Schedule 10 (item 67): *(zc)* Schedule 10 (item 68): 1 July 2000 *(zc)* | Sch. 10 (item 68) s. 2 (am. by 172, 1999, Sch. 2 [items 1, 2]) |
| as amended by |  |  |  |  |
| Family and Community Services Legislation Amendment (1999 Budget and Other Measures) Act 1999 | 172, 1999 | 10 Dec 1999 | Schedule 2 (items 1, 2, 5): *(zca)* | — |
| A New Tax System (Australian Business Number Consequential Amendments) Act 1999 | 85, 1999 | 8 July 1999 | 8 July 1999 (*see* s. 2) | — |
| Taxation Laws Amendment Act (No. 4) 1999 | 94, 1999 | 16 July 1999 | Schedule 7: Royal Assent *(zd)* | — |
| 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 *(ze)*  Schedule 3 (items 2, 3): 2 June 1997 (*see Gazette* 1997, No. S202) *(ze)* Schedule 3 (items 5, 6): Royal Assent *(ze)* | s. 9 |
| Public Employment (Consequential and Transitional) Amendment Act 1999 | 146, 1999 | 11 Nov 1999 | Schedule 1 (items 911–915): 5 Dec 1999 (*see Gazette* 1999, No. S584) *(zf)* | — |
| Australian Security Intelligence Organisation Legislation Amendment Act 1999 | 161, 1999 | 10 Dec 1999 | Schedule 6: Royal Assent *(zg)* | — |
| A New Tax System (Indirect Tax and Consequential Amendments) Act 1999 | 176, 1999 | 22 Dec 1999 | Schedule 5 (items 2, 3): *(zh)* Schedule 5 (items 4–10): *(zh)* | — |
| 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): *(zi)* | — |
| 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 *(zj)* | 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]) |
| as amended by |  |  |  |  |
| A New Tax System (Tax Administration) Act 1999 | 179, 1999 | 22 Dec 1999 | Schedule 10 (item 20): *(zja)* | — |
| A New Tax System (Tax Administration) Act (No. 1) 2000 | 44, 2000 | 3 May 2000 | Schedule 4 (items 2, 3): *(zjb)* | — |
| 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: *(zk)* Schedule 2 (item 3): *(zk)* Schedule 2 (item 4): *(zk)*  Schedule 2 (items 94–102): *(zk)* Schedule 3 (items 1, 2): *(zk)*  Schedule 4 (items 1, 2): *(zk)* Schedule 5 (items 69, 73) and Schedule 6 (items 14–22, 24(5), (6)): Royal Assent *(zk)* Schedule 11 (items 111, 112): 1 July 2000 *(zk)* Schedule 12 (items 4–20) and Schedule 15 (items 9–18): 1 July 2000 *(zk)* Schedule 12 (item 21): *(zk)* | 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]) |
| as amended by |  |  |  |  |
| A New Tax System (Tax Administration) Act (No. 1) 2000 | 44, 2000 | 3 May 2000 | Schedule 3 (item 4): *(zka)* | — |
| A New Tax System (Tax Administration) Act (No. 2) 2000 | 91, 2000 | 30 June 2000 | Schedule 2 (item 1A): *(zkb)* | — |
| Taxation Laws Amendment Act (No. 2) 2002 | 57, 2002 | 3 July 2002 | Schedule 12 (item 41): *(zkc)* | — |
| Federal Magistrates (Consequential Amendments) Act 1999 | 194, 1999 | 23 Dec 1999 | Schedule 24: 23 Dec 1999 *(zl)* | — |
| Diesel and Alternative Fuels Grants Scheme (Administration and Compliance) Act 1999 | 201, 1999 | 23 Dec 1999 | Schedule 2: 24 Dec 1999 *(zm)* | — |
| 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): *(zn)*  Schedule 2 (item 12):  1 Apr 2002 *(zn)* Schedule 3 (item 68): *(zn)* | Sch. 3 (item 62) |
| Taxation Laws Amendment Act (No. 2) 2000 | 58, 2000 | 31 May 2000 | Schedule 8 (item 20): 1 July 1999 *(zo)* | — |
| Fuel Sales Grants (Consequential Amendments) Act 2000 | 60, 2000 | 19 June 2000 | 19 June 2000 (*see* s. 2) | — |
| Taxation Laws Amendment Act (No. 6) 2000 | 76, 2000 | 28 June 2000 | 28 June 2000 | Sch. 1 (item 8(4)) |
| Diesel and Alternative Fuels Grants Scheme Amendment Act 2000 | 77, 2000 | 30 June 2000 | Schedule 2: Royal Assent *(zp)* | — |
| 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 *(zq)* | Sch. 1 (item 58) |
| New Business Tax System (Miscellaneous) Act (No. 2) 2000 | 89, 2000 | 30 June 2000 | Schedule 2 (items 114, 116): *(zr)*  Schedule 2 (items 115, 117): Royal Assent *(zr)* Schedule 7: *(zr)* | s. 2(6) (am. by 57, 2002, Sch. 12 [item 46]) |
| as amended by |  |  |  |  |
| Taxation Laws Amendment Act (No. 2) 2002 | 57, 2002 | 3 July 2002 | Schedule 12 (item 46): *(zra)* | — |
| 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): *(zs)* Schedule 3 (items 1–16): *(zs)* | Sch. 1 (item 4) and Sch. 2 (item 144)  Sch. 1 (item 3) am. by 101, 2006, Sch. 2 [items 14–17]) |
| as amended by |  |  |  |  |
| 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): *(zt)* Schedule 7 (items 31, 32) and Schedule 9 (items 12–16, 18): *(zt)* | Sch. 9 (item 18) |
| Social Security and Veterans’ Entitlements Legislation Amendment (Miscellaneous Matters) Act 2000 | 94, 2000 | 30 June 2000 | Schedule 5: 1 July 2000 *(zu)* | — |
| Youth Allowance Consolidation Act 2000 | 106, 2000 | 6 July 2000 | Schedule 5 (items 10, 11): 1 July 1998 *(zv)* Schedule 5 (item 12): 1 July 1999 *(zv)* | — |
| 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 *(zw)* Schedule 7 (items 19, 20): *(zw)* | Sch. 5 (item 18(1A), (2)) |
| Taxation Laws Amendment Act (No. 7) 2000 | 173, 2000 | 21 Dec 2000 | Schedule 2: *(zx)* | Sch. 2 (item 5) |
| Taxation Laws Amendment (Excise Arrangements) Act 2001 | 25, 2001 | 6 Apr 2001 | Schedule 7 (items 28–37): 4 May 2001 *(zy)* | — |
| Corporations (Repeals, Consequentials and Transitionals) Act 2001 | 55, 2001 | 28 June 2001 | ss. 4–14 and Schedule 3 (items 509, 510): 15 July 2001 (*see Gazette* 2001, No. S285) *(zz)* | 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 *(zza)* | — |
| 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) |
| as amended by |  |  |  |  |
| Taxation Laws Amendment Act (No. 2) 2002 | 57, 2002 | 3 July 2002 | Schedule 12 (item 56): *(zzaa)* | — |
| Child Support Legislation Amendment Act 2001 | 75, 2001 | 30 June 2001 | Schedule 5 (items 71–73): Royal Assent *(zzb)* | — |
| Financial Sector (Collection of Data–Consequential and Transitional Provisions) Act 2001 | 121, 2001 | 24 Sept 2001 | ss. 1–3: Royal Assent Remainder: 1 July 2002 (*see* s. 2(2) and *Gazette* 2002, No. GN24) | — |
| National Crime Authority Legislation Amendment Act 2001 | 135, 2001 | 1 Oct 2001 | Schedules 1–7 and 9–12: 12 Oct 2001 (*see Gazette* 2001, No. S428) Schedule 8: 13 Oct 2001 (*see Gazette* 2001, No. S428) Remainder: Royal Assent | — |
| Treasury Legislation Amendment (Application of Criminal Code) Act (No. 2) 2001 | 146, 2001 | 1 Oct 2001 | s. 4 and Schedule 3:  15 Dec 2001 *(zzc)* | 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 *(zzd)* | 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 *(zze)* Schedule 6 (items 12–14): 27 July 2002 *(zze)* | Sch. 6 (items 11, 14) |
| Taxation Laws Amendment Act (No. 2) 2002 | 57, 2002 | 3 July 2002 | Schedule 12 (items 36, 37): *(zzf)* Schedule 12 (items 87–94): Royal Assent | — |
| New Business Tax System (Consolidation) Act (No. 1) 2002 | 68, 2002 | 22 Aug 2002 | 24 Oct 2002 (*see* s. 2) | — |
| Proceeds of Crime (Consequential Amendments and Transitional Provisions) Act 2002 | 86, 2002 | 11 Oct 2002 | ss. 1–3: Royal Assent Remainder: 1 Jan 2003 (*see* s*.* 2(1) and *Gazette* 2002, No. GN44) | — |
| New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002 | 117, 2002 | 2 Dec 2002 | Schedule 11 (items 12–15) and Schedule 14 (items 14, 15): *(zzg)* | — |
| 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)): *(zzh)* | Sch. 24 (item 19) and Sch. 28 (item 19(3)) |
| Energy Grants (Credits) Scheme (Consequential Amendments) Act 2003 | 54, 2003 | 27 June 2003 | 1 July 2003 | Sch. 5 (items 36, 37) |
| Taxation Laws Amendment Act (No. 4) 2003 | 66, 2003 | 30 June 2003 | Schedule 3 (items 134–139, 140(1)), Schedule 5 and Schedule 6 (items 2, 3): Royal Assent | Sch. 3 (item 140(1)), Sch. 5 (item 30) and Sch. 6 (item 3) |
| Taxation Laws Amendment Act (No. 6) 2003 | 67, 2003 | 30 June 2003 | Schedule 9 (items 1, 2, 18(2), 19): 1 Sept 2003 Schedule 10 (item 12): Royal Assent | Sch. 9 (items 18(2), 19) |
| Taxation Laws Amendment Act (No. 3) 2003 | 101, 2003 | 14 Oct 2003 | Schedule 6 (items 32, 33, 35): *(zzi)* 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) |
| 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): *(zzj)* | — |
| Taxation Laws Amendment Act (No. 2) 2004 | 20, 2004 | 23 Mar 2004 | Schedule 6: 1 July 2000 Remainder: Royal Assent | — |
| Military Rehabilitation and Compensation (Consequential and Transitional Provisions) Act 2004 | 52, 2004 | 27 Apr 2004 | ss. 1–3: Royal Assent Remainder: 1 July 2004 (*see* s. 2(1)) | — |
| Tax Laws Amendment (2004 Measures No. 2) Act 2004 | 83, 2004 | 25 June 2004 | Schedule 1 (item 84): *(zzk)* Schedule 1 (item 107): *(zzk)* 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) |
| as amended by |  |  |  |  |
| Tax Laws Amendment (2006 Measures No. 2) Act 2006 | 58, 2006 | 22 June 2006 | Schedule 7 (items 210, 211): *(zzka)* | — |
| Taxation Laws Amendment Act (No. 1) 2004 | 101, 2004 | 30 June 2004 | Schedule 11 (items 3–15): *(zzl)* Schedule 11 (item 130): *(zzl)* 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) |
| Tax Laws Amendment (Improvements to Self Assessment) Act (No. 1) 2005 | 75, 2005 | 29 June 2005 | 29 June 2005 | Sch. 1 (item 31) and Sch. 2 (item 16) |
| Tax Laws Amendment (2005 Measures No. 1) Act 2005 | 77, 2005 | 29 June 2005 | 29 June 2005 | Sch. 4 (items 7, 9) |
| Tax Laws Amendment (2005 Measures No. 2) Act 2005 | 78, 2005 | 29 June 2005 | 29 June 2005 | Sch. 4 (item 5) and Sch. 6 (item 28(1)) |
| Higher Education Legislation Amendment (2005 Measures No. 2) Act 2005 | 83, 2005 | 6 July 2005 | Schedule 3: Royal Assent | — |
| Statute Law Revision Act 2005 | 100, 2005 | 6 July 2005 | Schedule 1 (items 64, 65): Royal Assent | — |
| Tax Laws Amendment (Loss Recoupment Rules and Other Measures) Act 2005 | 147, 2005 | 14 Dec 2005 | Schedule 2 (item 25): Royal Assent | — |
| Tax Laws Amendment (2005 Measures No. 4) Act 2005 | 160, 2005 | 19 Dec 2005 | Schedule 4: 6 June 2006 (*see* F2006L01656) Remainder: Royal Assent | Sch. 1 (item 14(2), (3)) and Sch. 4 (item 27) |
| Tax Laws Amendment (Improvements to Self Assessment) Act (No. 2) 2005 | 161, 2005 | 19 Dec 2005 | Schedule 1 (items 27–37,  46–56, 59) and Schedule 2 (items 1, 16–32): Royal Assent | Sch. 1 (items 32, 35, 37, 59) and Sch. 2 (items 28–32) |
| Tax Laws Amendment (2006 Measures No. 1) Act 2006 | 32, 2006 | 6 Apr 2006 | 6 Apr 2006 | Sch. 3 (item 17) |
| Student Assistance Legislation Amendment Act 2006 | 47, 2006 | 22 May 2006 | Schedule 1 (items 24, 25) and Schedule 2 (items 26, 27): 1 July 2006 | Sch. 1 (item 25) and Sch. 2 (item 27) |
| Tax Laws Amendment (2006 Measures No. 2) Act 2006 | 58, 2006 | 22 June 2006 | 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 (*see* s. 2(1)) Schedule 5 (items 59, 60): *(zzm)* | Sch. 5 (items  53–58, 60) |
| Excise Laws Amendment (Fuel Tax Reform and Other Measures) Act 2006 | 74, 2006 | 26 June 2006 | Schedule 1 (items 97–100): 1 July 2006 | — |
| Petroleum Resource Rent Tax Assessment Amendment Act 2006 | 78, 2006 | 30 June 2006 | Schedule 1 (items 11, 12) and Schedule 4 (items 25–38): 1 July 2006 | Sch. 1 (item 12) and Sch. 4 (item 38) |
| Tax Laws Amendment (2006 Measures No. 3) Act 2006 | 80, 2006 | 30 June 2006 | Schedule 4 (items 10–14), Schedule 6 (items 10, 11) and Schedule 7 (items 4–6): Royal Assent | Sch. 4 (item 14) and Sch. 7 (item 6) |
| as amended by |  |  |  |  |
| Tax Laws Amendment (2006 Measures No. 6) Act 2007 | 4, 2007 | 19 Feb 2007 | Schedule 2 (item 23): Royal Assent | — |
| Law Enforcement Integrity Commissioner (Consequential Amendments) Act 2006 | 86, 2006 | 30 June 2006 | Schedule 1 (items 71, 72): 30 Dec 2006 (*see* s. 2(1)) | — |
| International Tax Agreements Amendment Act (No. 1) 2006 | 100, 2006 | 14 Sept 2006 | 14 Sept 2006 | Sch. 1 (item 11) and Sch. 2 (item 7) |
| Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006 | 101, 2006 | 14 Sept 2006 | Schedules 3 and 4:  1 Jan 2008 Remainder: Royal Assent | Sch. 6 (items 1, 3–11, 14, 15) |
| Tax Laws Amendment (2006 Measures No. 6) Act 2007 | 4, 2007 | 19 Feb 2007 | Schedule 2 (items 17–21): Royal Assent | Sch. 2 (item 19) |
| Statute Law Revision Act 2007 | 8, 2007 | 15 Mar 2007 | Schedule 1 (item 25): *(zzn)* 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): *(zzo)* | 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)): *(zzp)* Schedule 3 (items 61–66): 15 Mar 2007 Schedule 4 (item 12):  15 Mar 2007 (*see* s. 2(1)) | Sch. 1 (item 406(1)–(3)) and Sch. 3 (item 66) |
| Private Health Insurance (Transitional Provisions and Consequential Amendments) Act 2007 | 32, 2007 | 30 Mar 2007 | Schedule 3 (items 17, 18): 1 July 2007 | — |
| Tax Laws Amendment (2006 Measures No. 7) Act 2007 | 55, 2007 | 12 Apr 2007 | 12 Apr 2007 | — |
| Tax Laws Amendment (2007 Measures No. 1) Act 2007 | 56, 2007 | 12 Apr 2007 | 12 Apr 2007 | Sch. 1 (item 5) and Sch. 3 (item 39) |
| Tax Laws Amendment (2007 Measures No. 2) Act 2007 | 78, 2007 | 21 June 2007 | Schedule 3 (item 22): Royal Assent | — |
| Tax Laws Amendment (2007 Measures No. 3) Act 2007 | 79, 2007 | 21 June 2007 | Schedule 8 (items 3, 26(1), (2)): 1 July 2007 Schedule 10 (items 1, 2,  14–32): Royal Assent | Sch. 8 (item 26(1), (2)) and Sch. 10 (item 32) |
| Tax Laws Amendment (Small Business) Act 2007 | 80, 2007 | 21 June 2007 | 21 June 2007 | Sch. 2 (item 67(3)) and Sch. 6 (item 9) |
| Tax Laws Amendment (2007 Measures No. 4) Act 2007 | 143, 2007 | 24 Sept 2007 | 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 | — |
| 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): *(zzr)* | — |
| Tax Laws Amendment (Education Refund) Act 2008 | 141, 2008 | 9 Dec 2008 | Schedule 1 (items 8–10): Royal Assent | Sch. 1 (item 10) |
| Tax Laws Amendment (Luxury Car Tax–Minor Amendments) Act 2008 | 150, 2008 | 11 Dec 2008 | Schedule 1 (items 6, 7): Royal Assent | Sch. 1 (item 7) |
| Temporary Residents’ Superannuation Legislation Amendment Act 2008 | 151, 2008 | 11 Dec 2008 | Schedule 1 (items 23–26): 18 Dec 2008 (*see* F2008L04636) | — |
| Migration Legislation Amendment (Worker Protection) Act 2008 | 159, 2008 | 18 Dec 2008 | Schedule 2: 14 Sept 2009 (*see* F2009L02375) | Sch. 2 (item 2) |
| Tax Bonus for Working Australians (Consequential Amendments) Act (No. 2) 2009 | 6, 2009 | 18 Feb 2009 | Schedule 1 (items 5–7):  18 Feb 2009 (*see* s. 2(1)) | — |
| Tax Laws Amendment (2008 Measures No. 6) Act 2009 | 14, 2009 | 26 Mar 2009 | Schedule 2 and Schedule 4 (items 37–44): Royal Assent | Sch. 2 (item 9) and Sch. 4 (items 39, 44) |
| Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009 | 15, 2009 | 26 Mar 2009 | Schedule 1 (items 101–105): Royal Assent | Sch. 1 (items 102, 103, 104(1)–(4), (6), (8)–(13), (16)–(19), 105(2)) Sch. 1 (item 104(5)) (am. by 147, 2011, Sch. 4 [item 1])  Sch. 1 (item 104(7)) (am. by 136, 2010, Sch. 3 [item 133]) Sch. 1 (item 104(7A)) (ad. by 136, 2010, Sch. 3 [item 134]) Sch 1 (item 104(14)) (am by 85, 2013, Sch 8 [items 49–51]) Sch 1 (item 104(15)) (am by 85, 2013, Sch 8 [items 52–54]) Sch. 1 (item 104A) (ad. by 147, 2011, Sch. 4 [item 2]) Sch. 1 (items 104B, 104C) (ad. by 99, 2012, Sch. 2 [item 5]) Sch. 1 (item 105(1)) (am. by 147, 2011, Sch. 4 [item 3]) |
| as amended by |  |  |  |  |
| Tax Laws Amendment (2010 Measures No. 4) Act 2010 | 136, 2010 | 7 Dec 2010 | Schedule 3 (items 133, 134): *(zzra)* | — |
| 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): (*see* 99, 2012 below) | — |
| Taxation and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013 | 85, 2013 | 28 June 2013 | Sch 8 (items 49–54): *(zzzd)* | — |
| Tax Laws Amendment (2009 Measures No. 1) Act 2009 | 27, 2009 | 26 Mar 2009 | Schedule 1 (items 1–3, 5): Royal Assent Schedule 1 (item 4): 1 July 2013 Schedule 2 (items 64–66) and Schedule 3 (items 11–18, 102(1)): 27 Mar 2009 | Sch. 1 (item 5) and Sch. 3 (item 102(1)) |
| Tax Laws Amendment (2009 Measures No. 2) Act 2009 | 42, 2009 | 23 June 2009 | Schedule 1 (items 34, 35) and Schedule 6 (item 34): Royal Assent | Sch. 1 (item 35) |
| Tax Laws Amendment (2009 Measures No. 3) Act 2009 | 47, 2009 | 24 June 2009 | Schedule 1 (items 1, 2, 6): 25 June 2009 Schedule 1 (items 3–5): 1 July 2014 Schedule 2 (items 2–15): Royal Assent | Sch. 1 (item 6) and Sch. 2 (item 15) |
| as amended by |  |  |  |  |
| Tax Laws Amendment (2011 Measures No. 4) Act 2011 | 43, 2011 | 27 June 2011 | Schedule 1 (items 5–8, 12): 28 June 2011 | Sch. 1 (item 12) |
| Tax Laws Amendment (2009 Measures No. 4) Act 2009 | 88, 2009 | 18 Sept 2009 | Schedule 2 (items 16–22,  25–31): 1 Oct 2009 Schedule 2 (item 24):  1 Jan 2010 Schedule 5 (items 233–236, 239–243, 246–257): Royal Assent | Sch. 2 (items 25–31) |
| Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009 | 114, 2009 | 16 Nov 2009 | Schedule 1 (items 14–26) and Schedule 2: *(zzs)* | 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): *(zzt)* | Sch. 1 (items 51(2), 53, 54) and Sch. 2 (items 2, 3, 5) |
| Tax Laws Amendment (Resale Royalty Right for Visual Artists) Act 2009 | 126, 2009 | 9 Dec 2009 | Schedule 1 (items 19, 20): 9 June 2010 (*see* s. 2(1)) | Sch. 1 (item 20) |
| Tax Laws Amendment (2009 Budget Measures No. 2) Act 2009 | 133, 2009 | 14 Dec 2009 | Schedule 1 (items 2–5, 78–82, 86, 87): 14 Dec 2009 Schedule 3 (items 41–45): Royal Assent | Sch. 1 (items 86, 87) and Sch. 3 (items 44, 45) |
| Crimes Legislation Amendment (Serious and Organised Crime) Act (No. 2) 2010 | 4, 2010 | 19 Feb 2010 | Schedule 11 (items 20, 21): 20 Feb 2010 | — |
| Statute Law Revision Act 2010 | 8, 2010 | 1 Mar 2010 | Schedule 1 (item 47): Royal Assent | — |
| Tax Laws Amendment (2009 GST Administration Measures) Act 2010 | 20, 2010 | 24 Mar 2010 | Schedule 1 (items 15, 16, 18–20), Schedule 3 (items 30, 31) and Schedule 5 (items 8–11): Royal Assent Schedule 2 (items 19–22, 23(1)): 1 July 2010 | Sch. 1 (items 19, 20), Sch. 2 (item 23(1)) and Sch. 3 (item 31) |
| Tax Laws Amendment (2010 GST Administration Measures No. 1) Act 2010 | 21, 2010 | 24 Mar 2010 | Schedule 1 (items 24–29): Royal Assent | Sch. 1 (item 29) |
| Tax Laws Amendment (2010 Measures No. 1) Act 2010 | 56, 2010 | 3 June 2010 | s. 4(2), 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): *(zzu)* 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) |
| 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]) |
| as amended by |  |  |  |  |
| 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 (*see* s. 2(1)) Schedule 1 (item 83): *(zzv)* | 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): *(zzw)* Schedule 4 (item 629): *(zzw)* | — |
| Tax Laws Amendment (2011 Measures No. 2) Act 2011 | 41, 2011 | 27 June 2011 | Schedule 5 (items 10–14,  21–23): 28 June 2011 Schedule 5 (item 24): 1 July 2011 (*see* s. 2(1)) Schedule 5 (items 34, 35, 146, 147, 168–172, 401–411, 421, 422): Royal Assent | Sch. 5 (items 13, 14, 422) |
| Tax Laws Amendment (2011 Measures No. 4) Act 2011 | 43, 2011 | 27 June 2011 | Schedule 1 (items 1–4, 12): 28 June 2011 Schedule 1 (items 9–11): [*see* Endnote 5] 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) |
| Tax Laws Amendment (2011 Measures No. 9) Act 2012 | 12, 2012 | 21 Mar 2012 | Schedule 6 (items 27–29): *(zzy)* 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 (*see* s. 2(1)) | 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 (*see* s. 2(1)) Schedule 2 (items 1–9): *(zzz)* Schedule 2 (items 17–28): *(zzz)* | s. 2(1) (item 3) (am. by 39, 2012, Sch. 1 [items 265, 266]) |
| as amended by |  |  |  |  |
| Indirect Tax Laws Amendment (Assessment) Act 2012 | 39, 2012 | 15 Apr 2012 | Schedule 1 (items 265, 266): *(zzza)* Schedule 1 (items 269, 270): *(zzza)* | — |
| 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): [*see* Endnote 5] Schedule 4 (items 19–24): Royal Assent | Sch. 1 (items 239, 240, 264) |
| Tax Laws Amendment (Shipping Reform) Act 2012 | 57, 2012 | 21 June 2012 | Schedule 5: Royal Assent | — |
| Tax Laws Amendment (2012 Measures No. 3) Act 2012 | 58, 2012 | 21 June 2012 | Schedule 1 (items 8–28): 21 June 2012 (*see* s. 2(1)) | Sch. 1 (item 11) |
| Tax Laws Amendment (2012 Measures No. 1) Act 2012 | 71, 2012 | 27 June 2012 | Schedule 5 (item 17): *(zzzb)* Schedule 5 (item 18): *(zzzb)* 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 (*see* s. 2(1)) | Sch. 1 (item 28) |
| Tax and Superannuation Laws Amendment (2012 Measures No. 1) Act 2012 | 75, 2012 | 27 June 2012 | Schedule 4 (items 13–16, 20), Schedule 5 and Schedule 7: Royal Assent | Sch. 4 (item 20) |
| Financial Framework Legislation Amendment Act (No. 2) 2012 | 82, 2012 | 28 June 2012 | Schedule 1 (item 124): 29 June 2012 | — |
| Superannuation Legislation Amendment (Stronger Super) Act 2012 | 91, 2012 | 28 June 2012 | Schedule 1 (items 3, 20): 29 June 2012 | Sch. 1 (item 20) (am. by 158, 2012, Sch. 4 [item 73]) |
| as amended by |  |  |  |  |
| Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012 | 158, 2012 | 28 Nov 2012 | Schedule 4 (item 73): 29 Nov 2012 | — |
| Tax Laws Amendment (Managed Investment Trust Withholding Tax) Act 2012 | 97, 2012 | 29 June 2012 | Schedule 1: 29 June 2012 (*see* s. 2(1)) Remainder: Royal Assent | — |
| Tax Laws Amendment (2012 Measures No. 2) Act 2012 | 99, 2012 | 29 June 2012 | Schedule 1 (items 1–9, 12–15, 23, 36–47):  30 June 2012 Schedule 1 (items 49–57): *(zzzc)* Schedule 2 (item 5): *(zzzc)* | 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) |
| 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 (*see* s. 2(1)) Schedule 3 (item 19): 3 June 2013 | — |
| 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): 1 July 2013 (*see* s 2(1) and *Gazette* 2013, No GN25) | 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): 12 Mar 2014 | — |
| Federal Circuit Court of Australia (Consequential Amendments) Act 2013 | 13, 2013 | 14 Mar 2013 | Schedule 1 (items 510, 511): 12 Apr 2013 (*see* s. 2(1)) | — |
| Electoral and Referendum Amendment (Improving Electoral Administration) Act 2013 | 26, 2013 | 28 Mar 2013 | Schedule 1 (item 53):  29 Mar 2013 | — |
| Tax and Superannuation Laws Amendment (Increased Concessional Contributions Cap and Other Measures) Act 2013 | 82, 2013 | 28 June 2013 | Sch 3 (items 2–5, 14–37, 39): Royal Assent | Sch 3 (item 39) |
| Tax Laws Amendment (2012 Measures No. 6) Act 2013 | 84, 2013 | 28 June 2013 | Sch 8 (items 33–37): Royal Assent | Sch 8 (item 36) |
| Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013 | 88, 2013 | 28 June 2013 | Sch 5 (items 22–27): 1 July 2013 Sch 6 (items 44–48, 66): 29 June 2013 Sch 7 (items 167–183): *(zzze)* Sch 7 (item 225): Royal Assent | Sch 5 (items 24, 27) and Sch 7 (item 169) |
| Tax Laws Amendment (Countering Tax Avoidance and Multinational Profit Shifting) Act 2013 | 101, 2013 | 29 June 2013 | Sch 1 (items 9, 10) and Sch 2 (items 3–7, 44–50): Royal Assent Sch 2 (items 58, 59): *(zzzf)* | Sch 1 (item 10) and Sch 2 (items 50, 59) |
| Parliamentary Service Amendment (Parliamentary Budget Officer) Act 2013 | 102, 2013 | 29 June 2013 | Sch 2 (item 1): 30 June 2013 | — |
| Private Health Insurance Amendment (Lifetime Health Cover Loading and Other Measures) Act 2013 | 105, 2013 | 29 June 2013 | Sch 2 (items 27, 28(4)): 1 July 2013 | Sch 2 (item 28(4)) |
| Tax Laws Amendment (Fairer Taxation of Excess Concessional Contributions) Act 2013 | 118, 2013 | 29 June 2013 | Sch 1 (items 2, 29–36, 81–84, 101–110): Royal Assent | Sch 1 (item 110) |
| Tax Laws Amendment (2013 Measures No. 2) Act 2013 | 124, 2013 | 29 June 2013 | Sch 1 (items 1–36, 45–49) and Sch 5 (items 1–6, 8): Royal Assent Sch 11 (items 26, 27): 30 June 2013 | Sch 1 (items 45–49), Sch 5 (item 8) and Sch 11 (item 27) |
| Tax and Superannuation Laws Amendment (2014 Measures No. 1) Act 2014 | 11, 2014 | 18 Mar 2014 | Sch 2 (items 26, 27): 1 July 2014 | Sch 2 (item 27) |
| Tax Bonus for Working Australians Repeal Act 2014 | 32, 2014 | 27 May 2014 | Sch 1(items 2–4, 10): 28 May 2014 | Sch 1 (item 10) |
| Tax Laws Amendment (2014 Measures No. 1) Act 2014 | 34, 2014 | 30 May 2014 | Sch 2 (items 15–24): Royal Assent Sch 2 (items 25–28): [*see* Endnote 5] | Sch 2 (items 16, 21–24, 28) |
| Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014 | 62, 2014 | 30 June 2014 | Sch 12 (item 188): *(zzzg)* | — |
| Tax Laws Amendment (Implementation of the FATCA Agreement) Act 2014 | 67, 2014 | 30 June 2014 | Sch 1 (items 2, 3): Royal Assent | Sch 1 (item 3) |
| Trade Support Loans (Consequential Amendments) Act 2014 | 82, 2014 | 17 July 2014 | Sch 1 (items 8–24): 18 July 2014 (s 2(1) item 2) | — |
| Clean Energy Legislation (Carbon Tax Repeal) Act 2014 | 83, 2014 | 17 July 2014 | Sch 1 (items 319, 340): 1 July 2014 (s 2(1) items 2, 3) | Sch 1 (item 340) |

*(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

(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:

(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.

*(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.

*(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 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.

(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.

*(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.

*(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 1commenced 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:

(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 1commenced 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.

| **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 *A New Tax System (Tax Administration) Act 1999* 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:

(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 12commenced 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 (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 *New Business Tax System (Miscellaneous) Act (No. 2) 2000* | 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*.

(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:

(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, Consequentials and Transitionals) 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 *Taxation Laws Amendment Act (No. 3) 2001* 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.

*(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 *Treasury Legislation Amendment (Application of Criminal Code) Act (No. 2) 2001* commenced | 15 December 2001 |
| 41. Schedule 12, item 37 | Immediately after item 64 of Schedule 3 to the *Treasury Legislation Amendment (Application of Criminal Code) Act (No. 2) 2001* 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 *New Business Tax System (Consolidation, Value Shifting, Demergers and Other Measures) Act 2002* | 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.

| **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 *New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002* | 24 October 2002 |
| 9. Schedule 14, items 2 to 12 | Immediately after the commencement of Schedule 1 to the *New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002* | 24 October 2002 |
| 13. Schedules 20 to 23 | Immediately after the commencement of Schedule 1 to the *New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002* | 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 *New Business Tax System (Imputation) Act 2002* | 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 *Australian Security Intelligence Organisation Legislation Amendment Act 1999* | 10 December 1999 |
| 29. Schedule 6, item 33 | Immediately after the commencement of item 93 of Schedule 2 to the *A New Tax System (Tax Administration) Act (No. 2) 2000* | 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.

| **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 *Higher Education Support Act 2003*. | 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 *New Business Tax System (Miscellaneous) Act (No. 2) 2000*. | 30 June 2000 |
| 11. Schedule 1, item 107 | Immediately after the commencement of item 22 of Schedule 8 to the *Taxation Laws Amendment Act (No. 5) 2003*. | 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 *Tax Laws Amendment (2004 Measures No. 1) Act 2004*. | 1 July 2005 |
| 23. Schedule 7, items 211 and 212 | Immediately after the commencement of Schedule 10 to the *Tax Laws Amendment (2004 Measures No. 1) Act 2004*. | 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 *A New Tax System (Tax Administration) Act 1999* | 22 December 1999 |
| 15. Schedule 11, Part 5 | Immediately after the commencement of item 61 of Schedule 1 to the *Taxation Laws Amendment Act (No. 3) 2001* | 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 *Fuel Tax Act 2006*; and  (b) the commencement of Schedule 4 to the *Tax Laws Amendment (2005 Measures No. 4) Act 2005*.  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 *A New Tax System (Pay As You Go) Act 1999*. | 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 |
| 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 *Tax Laws Amendment (2006 Measures No. 6) Act 2007*.  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 *Superannuation Legislation Amendment (Simplification) 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. Schedule 1 | Immediately after the commencement of Schedule 1 to the *Tax Laws Amendment (Simplified Superannuation) Act 2007*. | 15 March 2007 |

*(zzq)* Subsection 2(1) (item 6) of the *Tax Laws Amendment (2007 Measures No. 4) 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** |
| --- | --- | --- |
| 6. Schedule 5, Part 2 | Immediately after the commencement of Schedule 1 to the *Superannuation Legislation Amendment (Simplification) Act 2007*. | 15 March 2007 |

*(zzr)* Subsection 2(1) (items 2 and 3) of the *Financial System Legislation Amendment (Financial Claims Scheme and Other Measures) Act 2008* 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 |
| 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 *Tax Laws Amendment (2010 Measures No. 4) 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** |
| --- | --- | --- |
| 8. Schedule 3, items 133 and 134 | Immediately after the commencement of Part 1 of Schedule 1 to the *Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009*. | 26 March 2009 |

*(zzs)* Subsection 2(1) (items 2 and 4) of the *Tax Agent Services (Transitional Provisions and Consequential Amendments) Act 2009* 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 *Tax Agent Services Act 2009*. | 1 March 2010 |
| 4. Schedule 2 | Immediately after the commencement of Part 2 of the *Tax Agent Services Act 2009.* | 1 March 2010 |

*(zzt)* Subsection 2(1) (items 5 and 6) of the *Tax Laws Amendment (2009 Measures No. 5) Act 2009* 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 *Tax Laws Amendment (2010 Measures No. 1) 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** |
| --- | --- | --- |
| 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 *Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010*.  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 *Paid Parental Leave Act 2010* commences; and  (b) immediately after the commencement of item 1 of Schedule 1 to the *Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010*.  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 *Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010* commences before 1 July 2011, the provision(s) do not commence at all. | Does not commence |
| 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 *Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010* 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 ***Clean Energy (Household Assistance Amendments) 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. Schedule 1, Part 1 | 14 May 2012.  However, if section 3 of the *Clean Energy Act 2011* 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 *Tax Laws Amendment (2011 Measures No. 9) 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** |
| --- | --- | --- |
| 11. Schedule 6, Part 4 | Immediately after the commencement of item 1 of Schedule 1 to the *A New Tax System (Pay As You Go) Act 1999*. | 22 December 1999 |

*(zzz)* Subsection 2(1) (items 3 and 4) of the *Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) 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** |
| --- | --- | --- |
| 3. Schedule 2, Part 1 | Immediately after the commencement of Part 1 of Schedule 1 to the *Indirect Tax Laws Amendment (Assessment) Act 2012*. | 1 July 2012 |
| 4. Schedule 2, Part 2 | At the same time as the *Minerals Resource Rent Tax Act 2012* commences.  However, the provision(s) do not commence at all if the *Indirect Tax Laws Amendment (Assessment) Act 2012* 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 *Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012*. | 29 March 2012 |
| 5. Schedule 1, items 269 and 270 | Immediately after the time specified in the *Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012* 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.

| **Provision(s)** | **Commencement** | **Date/Details** |
| --- | --- | --- |
| 7. Schedule 5, item 17 | Immediately after the commencement of Part 1 of Schedule 2 to the *Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012*. | 1 July 2012 |
| 8. Schedule 5, item 18 | Immediately after the commencement of Part 2 of Schedule 2 to the *Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012*. | Does not commence |

*(zzzc)* Subsection 2(1) (items 3, 5 and 6) of the *Tax Laws Amendment (2012 Measures No. 2) 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** |
| --- | --- | --- |
| 3. Schedule 1, Part 2 | The later of:  (a) the day after this Act receives the Royal Assent; and  (b) the day the *Pay As You Go Withholding Non‑compliance Tax Act 2012* 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 *Tax Laws Amendment (Taxation of Financial Arrangements) Act 2009.* | 26 March 2009 |

*(zzzd)* Subsection 2(1) (item 11) of the *Tax and Superannuation Laws Amendment (2013 Measures No. 2) Act 2013* 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 8 | Immediately after the commencement of item 1 of Schedule 3 to the *Tax Laws Amendment (2010 Measures No. 4) Act 2010.* | 26 March 2009 |

*(zzze)* Subsection 2(1) (item 11) of the *Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013* 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** |
| --- | --- | --- |
| 17. Schedule 7, items 138 to 193 | Immediately after the commencement of Schedule 2 to the *Clean Energy (Tax Laws Amendments) Act 2011*. | 1 July 2012 |

*(zzzf)* Subsection 2(1) (item 4) of the *Tax Laws Amendment (Countering Tax Avoidance and Multinational Profit Shifting) Act 2013* 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 2, Part 4 | Immediately after the commencement of the *Tax Laws Amendment (Cross‑Border Transfer Pricing) Act (No. 1) 2012*. | 8 September 2012 |

*(zzzg)* Subsection 2(1) (item 6) of the *Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014* 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. Schedules 6 to 12 | Immediately after the commencement of section 6 of the *Public Governance, Performance and Accountability Act 2013*. | 1 July 2014 |

Endnote 4—Amendment history

| Provision affected | How affected |
| --- | --- |
| **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; No 118, 2013 |
| 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 |
|  | 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 |
|  | ad No 124, 2013 |
| 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 |
|  | ad No 124, 2013 |
| s. 3D | ad. No. 104, 1985 |
|  | am. No. 168, 1985; No. 120, 1987; No. 97, 1988; No. 201, 1999; No. 146, 2001; No. 125, 2002; No. 54, 2003; No. 143, 2007 |
|  | rep. No. 145, 2010 |
|  | ad No 124, 2013 |
| 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 |
|  | ad No 124, 2013 |
| s. 3E | ad. No. 107, 1989 |
|  | am. No. 47, 1992; No. 161, 1999; No. 137, 2000; No. 146, 2001; No. 86, 2002; No. 101, 2006 |
|  | rep. No. 145, 2010 |
|  | ad No 124, 2013 |
| ss. 3EA, 3EB | ad. No. 161, 1999 |
|  | rep. No. 145, 2010 |
| s. 3EC | ad. No. 161, 1999 |
|  | am. No. 101, 2003 |
|  | rep. No. 145, 2010 |
| s. 3ED | ad. No. 159, 2008 |
|  | am. No. 88, 2009 |
|  | rep. No. 145, 2010 |
| Heading to s. 3F | am. No. 25, 2001 |
|  | rep. No. 145, 2010 |
| 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 |
| **Part II** |  |
| 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 |
| **Part IIA** |  |
| 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 |
| 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; No 82, 88 and 118, 2013; No 32, 2014 |
| 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 |
|  | 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 |
| **Part IIB** |  |
| Part IIB | ad. No. 11, 1999 |
| **Division 1** |  |
| 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; No 32 and 82, 2014 |
| s. 8AAZB | ad. No. 11, 1999 |
| **Division 2** |  |
| s. 8AAZC | ad. No. 11, 1999 |
|  | 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 |
| **Division 3** |  |
| 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 |
|  | rs No 82, 2014 |
| s. 8AAZLD | ad. No. 178, 1999 |
|  | am. No. 150, 2003; No. 56, 2010; No 82, 2014 |
| s. 8AAZLE | ad. No. 178, 1999 |
| **Division 3A** |  |
| 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; No 88, 2013 |
| 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; No 88, 2013 |
| **Division 4** |  |
| s. 8AAZM | ad. No. 11, 1999 |
| s. 8AAZMA | ad. No. 91, 2000 |
|  | am. No. 39, 2012 |
| s. 8AAZMB | ad. No. 73, 2001 |
| s. 8AAZN | ad. No. 11, 1999 |
| **Part III** |  |
| 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 |
| **Division 1** |  |
| 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 |
|  | 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 |
| **Division 2** |  |
| Heading to Div. 2 of Part III | ad. No. 123, 1984 |
| **Subdivision A** |  |
| Heading to Subdiv. A of  Div. 2 of Part III | ad. No. 123, 1984 |
| s. 8B | ad. No. 123, 1984 |
|  | am. No. 146, 2001; No. 101, 2006 |
| s. 8C | ad. No. 123, 1984 |
|  | am. No. 97, 1988; No. 56, 1999; No. 91, 2000; No. 146, 2001; No. 54, 2003; No. 101, 2006; No. 9, 2007 |
| 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 |
| **Subdivision B** |  |
| Heading to Subdiv. B of  Div. 2 of Part III | ad. No. 123, 1984 |
| s. 8J | ad. No. 123, 1984 |
|  | 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 |
| **Subdivision BA** |  |
| 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; No 82, 2014 |
| 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; No 82, 2014 |
| 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 |
| **Subdivision C** |  |
| 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 |
|  | 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 |
| **Division 3** |  |
| 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 |
| **Division 4** |  |
| 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 |
| **Division 5** |  |
| 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 |
| **Division 6** |  |
| Div. 6 of Part III | ad. No. 167, 1989 |
| s. 13CA | ad. No. 167, 1989 |
| **Part IIIA** |  |
| Part IIIA | ad. No. 123, 1985 |
| **Division 1** |  |
| s. 13D | ad. No. 123, 1985 |
|  | am. No. 146, 1999 |
| **Division 2** |  |
| s. 13E | ad. No. 123, 1985 |
| s. 13F | ad. No. 123, 1985 |
|  | am. No. 62, 1987; No. 143, 2007 |
| s. 13G | ad. No. 123, 1985 |
| s. 13H | ad. No. 123, 1985 |
|  | am. No. 97, 1988; No. 146, 2001 |
|  | rep. No. 145, 2010 |
| 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 |
| **Division 4** |  |
| s. 13K | ad. No. 123, 1985 |
|  | am. No. 138, 1987; No. 98, 1992; No. 82, 1993 |
| **Division 5** |  |
| 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 |
| s. 14D | ad. No. 133, 1974 |
|  | am. No. 123, 1984; No. 73, 2008 |
|  | rep. No. 88, 2009 |
| s. 14E | ad. No. 133, 1974 |
|  | rep. No. 123, 1984 |
|  | ad. No. 216, 1991 |
|  | rep. No. 88, 2009 |
| s. 14F | ad. No. 133, 1974 |
|  | rep. No. 123, 1984 |
| s. 14G | ad. No. 133, 1974 |
|  | am. No. 48, 1986 |
|  | rep. No. 216, 1991 |
| s. 14H | ad. No. 133, 1974 |
|  | am. No. 19, 1979; No. 65, 1985 |
|  | rs. No. 48, 1986 |
|  | rep. No. 216, 1991 |
| s. 14HA | ad. No. 19, 1979 |
|  | rep. No. 123, 1984 |
|  | ad. No. 48, 1986 |
|  | rep. No. 216, 1991 |
| s. 14HB | ad. No. 19, 1979 |
|  | rs. No. 48, 1986 |
|  | rep. No. 216, 1991 |
| ss. 14HC–14HG | ad. No. 48, 1986 |
|  | rep. No. 216, 1991 |
| s. 14I | ad. No. 133, 1974 |
|  | am. Nos. 65 and 123, 1985; No. 73, 2008 |
|  | rep. No. 88, 2009 |
| s. 14J | ad. No. 133, 1974 |
|  | am. No. 123, 1985; No. 62, 1987; No. 143, 2007; No. 73, 2008 |
|  | rep. No. 88, 2009 |
| s. 14K | ad. No. 133, 1974 |
|  | rep. No. 123, 1984 |
| s. 14L | ad. No. 133, 1974 |
|  | rep. No. 88, 2009 |
| s. 14M | ad. No. 133, 1974 |
|  | rep. No. 65, 1985 |
| s. 14N | ad. No. 133, 1974 |
|  | am. No. 73, 2008 |
|  | rep. No. 88, 2009 |
| s. 14O | ad. No. 133, 1974 |
|  | rs. No. 39, 1983 |
|  | rep. No. 123, 1984 |
| s. 14P | ad. No. 19, 1979 |
|  | am. No. 65, 1985 |
|  | rep. No. 48, 1986 |
| **Part IVA** |  |
| Part IVA | ad. No. 123, 1984 |
| **Division 1** |  |
| s. 14Q | ad. No. 123, 1984 |
|  | am. No. 88, 2009 |
| **Division 2** |  |
| s. 14R | ad. No. 123, 1984 |
|  | am. No. 146, 2001; No. 143, 2007 |
| s. 14S | ad. No. 123, 1984 |
|  | am. No. 88, 2009 |
| ss. 14T, 14U | ad. No. 123, 1984 |
| **Division 3** |  |
| ss. 14V–14X | ad. No. 123, 1984 |
| s. 14Y | ad. No. 123, 1984 |
|  | am. No. 112, 1986 |
| **Division 4** |  |
| 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 |
|  | rep. No. 161, 2005 |
| ss. 14ZAC–14ZAE | ad. No. 154, 1986 |
|  | rep. No. 216, 1991 |
|  | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| ss. 14ZAF, 14ZAG | ad. No. 101, 1992 |
|  | rs. No. 54, 2003 |
|  | rep. No. 161, 2005 |
| s. 14ZAH | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAHA | ad. No. 54, 2003 |
|  | rep. No. 161, 2005 |
| ss. 14ZAI–14ZAK | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAL | ad. No. 101, 1992 |
|  | am. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| s. 14ZAM | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAN | ad. No. 101, 1992 |
|  | am. No. 179, 1999 |
|  | rep. No. 161, 2005 |
| s. 14ZAO | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAP | ad. No. 101, 1992 |
|  | am. No. 54, 2003 |
|  | rep. No. 161, 2005 |
| ss. 14ZAQ, 14ZAR | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAS | ad. No. 101, 1992 |
|  | am. No. 54, 2003 |
|  | rep. No. 161, 2005 |
| s. 14ZAT | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAU | ad. No. 101, 1992 |
|  | am. No. 54, 2003 |
|  | rep. No. 161, 2005 |
| ss. 14ZAV–14ZAX | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAXA | ad. No. 39, 1997 |
|  | rep. No. 161, 2005 |
| ss. 14ZAY, 14ZAZ | ad. No. 101, 1992 |
|  | rep. No. 161, 2005 |
| s. 14ZAZA | ad. No. 101, 1992 |
|  | am. No. 54, 2003 |
|  | rep. No. 161, 2005 |
| 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 |
| **Part IVC** |  |
| Part IVC | ad. No. 216, 1991 |
| **Division 1** |  |
| 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 |
| **Division 2** |  |
| 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; No 88, 2013 |
| s. 14ZR | ad. No. 216, 1991 |
|  | am. No. 101, 2006; No. 88, 2009 |
| s. 14ZS | ad. No. 216, 1991 |
|  | am. No. 101, 1992; No. 169, 1995; No. 101, 2006; No. 41, 2011 |
| s. 14ZT | ad. No. 216, 1991 |
|  | am. No. 118, 1992 |
|  | rep. No. 101, 2006 |
| **Division 3** |  |
| s. 14ZU | ad. No. 216, 1991 |
|  | am. No. 91, 2000 |
| 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 14ZVB | ad No 118, 2013 |
| s. 14ZW | ad. No. 216, 1991 |
|  | 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; No 118, 2013; No 34, 2014 |
| Note to s 14ZW(1) | ad No. 34, 2014 |
| 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. 14ZYB | ad. No. 161, 2005 |
|  | am. No. 39, 2012 |
| Note 1 to s. 14ZYB(1) | ad. No. 39, 2012 |
| Note 2 to s. 14ZYB(1) | ad. No. 39, 2012 |
| s. 14ZZ | ad. No. 216, 1991 |
|  | am. No. 34, 1997; No. 161, 2005; No. 88, 2009; No. 169, 2012 |
| **Division 4** |  |
| 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 |
| s. 14ZZK | ad. No. 216, 1991 |
|  | am. No. 34, 1997; No 88, 2013 |
| 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 |
| **Division 5** |  |
| 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; No 88, 2013 |
| 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 |
| **Part V** |  |
| Heading to Part V | ad. No. 133, 1974 |
| s. 15 | rs. No. 133, 1974 |
|  | 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 |
|  | rs. No. 13, 2013 |
| s. 17A | ad. No. 48, 1986 |
|  | am. No. 194, 1999; No. 13, 2013 |
| 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 |
| 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 |
|  | 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| **Schedule 1** |  |
| Schedule 1 | ad. No. 178, 1999 |
| **Chapter 2** |  |
| Heading to Chapt. 2 | ad. No. 73, 2006 |
| **Part 2‑1** |  |
| Part 2‑1 | ad. No. 178, 1999 |
| **Division 6** |  |
| s. 6‑1 | ad. No. 178, 1999 |
|  | am. No. 44, 2000; No. 150, 2003; No 82, 2014 |
| s. 6‑5 | ad. No. 178, 1999 |
|  | am. No. 73, 2001 |
| s. 6‑10 | ad. No. 178, 1999 |
| **Part 2‑5** |  |
| Part 2‑5 | ad. No. 178, 1999 |
| **Division 10** |  |
| 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 |
| **Division 11** |  |
| s. 11‑1 | ad. No. 178, 1999 |
|  | am. No. 44, 2000; No. 150, 2003; No. 101, 2006; No. 56, 2010; Nos. 12 and 14, 2012; No 88, 2013; No 82, 2014 |
| s. 11‑5 | ad. No. 178, 1999 |
| **Division 12** |  |
| **Subdivision 12‑A** |  |
| 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 |
| **Subdivision 12‑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 |
| **Subdivision 12‑C** |  |
| 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 |
| **Subdivision 12‑D** |  |
| 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 |
| **Subdivision 12‑E** |  |
| 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  s. 12‑175 | ad. No. 75, 2010 |
| s. 12‑175 | ad. No. 75, 2010 |
| 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 |
| **Subdivision 12‑F** |  |
| 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 |
| **Subdivision 12‑FA** |  |
| 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 |
| **Subdivision 12‑FAA** |  |
| Subdiv. 12‑FAA | ad. No. 9, 2007 |
| s. 12‑312 | ad. No. 9, 2007 |
| s. 12‑313 | ad. No. 9, 2007 |
| **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; No 88, 2013 |
| s. 12‑335 | ad. No. 178, 1999 |
|  | am. No. 14, 2012; No 88, 2013 |
| 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 |
|  | 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 |
| **Division 13** |  |
| 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 |
| s. 13‑15 | ad. No. 86, 2000 |
|  | am. No. 169, 2001 |
| s. 13‑20 | ad. No. 86, 2000 |
|  | am. No. 73, 2001 |
| **Division 14** |  |
| Heading to Div. 14 | rs. No. 101, 2006 |
| **Subdivision 14‑A** |  |
| 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 |
| **Subdivision 14‑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 |
| **Subdivision 14‑C** |  |
| 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 |
| s. 14‑175 | ad. No. 133, 2009 |
| s. 14‑180 | ad. No. 133, 2009 |
| **Division 15** |  |
| Div. 15 | ad. No. 179, 1999 |
| s. 15‑1 | ad. No. 179, 1999 |
| **Subdivision 15‑A** |  |
| s. 15‑10 | ad. No. 179, 1999 |
|  | am. No. 15, 2002; No. 66, 2003; No. 32, 2008; No. 27, 2009 |
| 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 |
| **Subdivision 15‑B** |  |
| s. 15‑25 | ad. No. 179, 1999 |
|  | am. Nos. 86 and 91, 2000; No. 83, 2005; No. 56, 2010; No 82, 2014 |
| s. 15‑30 | ad. No. 179, 1999 |
|  | am. No. 44, 2000; No. 150, 2003; No. 47, 2006; No. 56, 2010; No. 12, 2012; No 82, 2014 |
| s. 15‑35 | ad. No. 179, 1999 |
|  | am. No. 79, 2007; No. 32, 2008 |
| **Subdivision 15‑C** |  |
| s. 15‑50 | ad. No. 179, 1999 |
|  | am. Nos. 44 and 86, 2000; No. 83, 2005; No. 56, 2010; No 82, 2014 |
| **Division 16** |  |
| s. 16‑1 | ad. No. 178, 1999 |
|  | am. No. 86, 2000 |
| **Subdivision 16‑A** |  |
| Group heading to  s. 16‑5 | rs. No. 179, 1999 |
| 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 |
|  | 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 |
| **Subdivision 16‑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 |
| 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  s. 16‑120 | rep. No. 101, 2006 |
| s. 16‑120 | ad. No. 178, 1999 |
|  | am. No. 73, 2001 |
|  | rep. No. 101, 2006 |
| s. 16‑125 | ad. No. 178, 1999 |
|  | am. No. 179, 1999 |
|  | rep. No. 101, 2006 |
| s. 16‑130 | ad. No. 178, 1999 |
|  | rep. No. 101, 2006 |
| s. 16‑135 | ad. No. 178, 1999 |
|  | rep. No. 101, 2006 |
| **Subdivision 16‑BA** |  |
| 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 |
| 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 |
| **Subdivision 16‑C** |  |
| 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 |
| 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 |
| **Subdivision 16‑D** |  |
| 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 |
| **Division 18** |  |
| **Subdivision 18‑A** |  |
| 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 |
| Note to s 18‑10(3) | rep No 88, 2013 |
| Note 1 to s 18‑10(3) | ad No 88, 2013 |
| Note 2 to s 18‑10(3) | ad No 88, 2013 |
| s. 18‑15 | ad. No. 178, 1999 |
|  | am. No. 86, 2000; No. 161, 2005; No. 58, 2006; No. 79, 2007; No. 32, 2008 |
| s. 18‑20 | ad. No. 178, 1999 |
|  | am. No. 161, 2005; No. 58, 2006 |
| s. 18‑25 | ad. No. 178, 1999 |
|  | am. No. 161, 2005; No. 58, 2006; No. 79, 2007; No. 32, 2008 |
| s. 18‑27 | ad. No. 86, 2000 |
|  | rs. No. 161, 2005 |
|  | am. No. 58, 2006 |
| Group heading to  s. 18‑30 | rs. No. 32, 2008; No. 58, 2012 |
| 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; No 101, 2013 |
| s. 18‑42 | ad. No. 15, 2002 |
|  | am. No. 58, 2006; No. 15, 2007 |
| s. 18‑45 | ad. No. 178, 1999 |
|  | am. No. 58, 2006 |
| Group heading to  s. 18‑49 | ad. No. 14, 2012 |
| s. 18‑49 | ad. No. 14, 2012 |
| Group heading to  s. 18‑50 | ad. No. 79, 2007 rep. No. 14, 2012 |
| s. 18‑50 | ad. No. 79, 2007 |
|  | rep. No. 32, 2008 |
| s 18‑55 | ad No 88, 2013 |
| **Subdivision 18‑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 |
| **Subdivision 18‑C** |  |
| 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 |
| **Subdivision 18‑D** |  |
| 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 |
| s. 18‑160 | ad. No. 99, 2012 |
| s. 18‑165 | ad. No. 99, 2012 |
| s. 18‑170 | ad. No. 99, 2012 |
| s. 18‑175 | ad. No. 99, 2012 |
| s. 18‑180 | ad. No. 99, 2012 |
| s. 18‑185 | ad. No. 99, 2012 |
| s. 18‑190 | ad. No. 99, 2012 |
| **Division 20** |  |
| 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 |
| **Subdivision 20‑B** |  |
| s. 20‑35 | ad. No. 178, 1999 |
|  | am. No. 66, 2003; No. 79, 2007; No. 32, 2008; No. 14, 2009 |
| s. 20‑40 | ad. No. 178, 1999 |
| s. 20‑45 | ad. No. 179, 1999 |
| Subdiv. 20‑C | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| s. 20‑60 | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| **Subdivision 20‑D** |  |
| s. 20‑80 | ad. No. 178, 1999 |
|  | am. No. 91, 2000; No. 66, 2003 |
| Note to s. 20‑80 | ad. No. 91, 2000 |
| **Division 21** |  |
| Div. 21 | ad. No. 42, 2009 |
| s. 21‑1 | ad. No. 42, 2009 |
| **Subdivision 21‑A** |  |
| s. 21‑5 | ad. No. 42, 2009 |
| **Part 2‑10** |  |
| Part 2‑10 | ad. No. 178, 1999 |
| **Division 45** |  |
| s. 45‑1 | ad. No. 178, 1999 |
|  | rs. No. 73, 2001 |
|  | am. No. 47, 2009; No 124, 2013 |
| **Subdivision 45‑A** |  |
| s. 45‑5 | ad. No. 178, 1999 |
|  | am. No. 44, 2000; No 124, 2013 |
|  | rs. No. 89, 2000 |
|  | am. No. 73, 2001; No. 150, 2003; No. 164, 2007; No. 56, 2010; No. 12, 2012; No 82, 2014 |
| 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; No 124, 2013 |
| s. 45‑25 | ad. No. 178, 1999 |
|  | am. No. 91, 2000 |
| s. 45‑30 | ad. No. 178, 1999 |
|  | am. No. 73, 2001; No. 68, 2002; No. 161, 2005 |
| Note to s. 45‑30(2) | rep. No. 73, 2001 |
| **Subdivision 45‑B** |  |
| s. 45‑50 | ad. No. 178, 1999 |
|  | rs. No. 73, 2001 |
|  | am No 124, 2013 |
| 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 |
|  | ad No 124, 2013 |
| s 45‑67 | ad No 124, 2013 |
| 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 |
|  | ad No 124, 2013 |
| s. 45‑75 | ad. No. 178, 1999 |
|  | am. No. 44, 2000 |
| s. 45‑80 | ad. No. 178, 1999 |
| s. 45‑85 | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| s. 45‑90 | ad. No. 178, 1999 |
|  | am. No. 73, 2001 |
| Note to s. 45‑90(1) | am. No. 73, 2001 |
| **Subdivision 45‑C** |  |
| Heading to s. 45‑110 | rs. No. 73, 2001 |
| s. 45‑110 | ad. No. 178, 1999 |
|  | am. No. 73, 2001 |
| s. 45‑112 | ad. No. 178, 1999 |
|  | am. No. 179, 1999; No. 73, 2001 |
| s 45‑114 | ad No 124, 2013 |
| 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 |
| **Subdivision 45‑D** |  |
| 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; No 124, 2013 |
| 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; No 124, 2013 |
| s. 45‑132 | ad. No. 73, 2001 |
|  | am No 124, 2013 |
| s. 45‑134 | ad. No. 73, 2001 |
|  | am No 124, 2013 |
| s. 45‑135 | ad. No. 178, 1999 |
|  | rep. No. 179, 1999 |
| **Sdiv 45‑DA** |  |
| Sdiv 45‑DA | ad No 124, 2013 |
| s 45‑136 | ad No 124, 2013 |
| s 45‑138 | ad No 124, 2013 |
| **Subdivision 45‑E** |  |
| s. 45‑140 | ad. No. 178, 1999 |
|  | am. No. 73, 2001; No. 47, 2009 |
| Note to s. 45‑140(1) | ad. No. 68, 2002 |
| s. 45‑145 | ad. No. 178, 1999 |
| s. 45‑150 | ad. No. 178, 1999 |
|  | am. No. 73, 2001 |
|  | rs. No. 78, 2005 |
|  | am. No. 47, 2009 |
| s. 45‑155 | ad. No. 178, 1999 |
|  | am. No. 73, 2001; No. 47, 2009 |
| s. 45‑160 | ad. No. 16, 2003 |
|  | am. No. 47, 2009 |
| Group heading to  s. 45‑170 | rep. No. 101, 2006 |
| s. 45‑170 | ad. No. 178, 1999 |
|  | rep. No. 101, 2006 |
| s. 45‑175 | ad. No. 178, 1999 |
|  | rep. No. 101, 2006 |
| s. 45‑180 | ad. No. 178, 1999 |
|  | am. No. 73, 2001 |
|  | rep. No. 101, 2006 |
| **Subdivision 45‑F** |  |
| Heading to Subdiv. 45‑F | rs. No. 73, 2001; No 124, 2013 |
| s. 45‑200 | ad. No. 178, 1999 |
|  | am. No. 73, 2001; No 124, 2013 |
| s. 45‑205 | ad. No. 178, 1999 |
|  | am No 124, 2013 |
| s. 45‑210 | ad. No. 178, 1999 |
| s. 45‑215 | ad. No. 178, 1999 |
|  | am. No. 179, 1999; No. 44, 2000; No. 73, 2001 |
| **Subdivision 45‑G** |  |
| s 45‑225 | ad No 124, 2013 |
| 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 |
|  | 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 |
| **Subdivision 45‑H** |  |
| s. 45‑260 | ad. No. 178, 1999 |
|  | am. No. 44, 2000 |
| **Subdivision 45‑I** |  |
| Heading to Subdiv. 45‑I | rs. No. 44, 2000 |
| Group heading to  s. 45‑280 | rep. No. 44, 2000 |
| 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  s. 45‑300 | rep. No. 44, 2000 |
| s. 45‑300 | ad. No. 178, 1999 |
|  | rep. No. 44, 2000 |
| **Subdivision 45‑J** |  |
| s. 45‑320 | ad. No. 178, 1999 |
|  | am. No. 68, 2002 |
| 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; No 88, 2013 |
| 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; No 88, 2013; No 82, 2014 |
| **Subdivision 45‑K** |  |
| s. 45‑355 | ad. No. 178, 1999 |
|  | am. No. 179, 1999; No. 101, 2006 |
| s. 45‑360 | ad. No. 178, 1999 |
| s. 45‑365 | ad. No. 178, 1999 |
|  | am. No. 86, 2000; No. 143, 2007 |
| s. 45‑370 | ad. No. 178, 1999 |
|  | am. No. 89, 2000; No. 15, 2007; No. 45, 2008 |
| 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; No 82, 2014 |
| **Subdivision 45‑L** |  |
| 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 |
|  | am. No. 43, 2011 |
| s. 45‑405 | ad. No. 178, 1999 |
|  | am. No. 44, 2000; No. 73, 2001; No. 68, 2002; No. 47, 2009 (as am by 43, 2011); No. 43, 2011 |
| **Subdivision 45‑M** |  |
| 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 |
| **Subdivision 45‑N** |  |
| 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 |
|  | am No 88, 2013 |
| s. 45‑483 | ad. No. 44, 2000 |
| s. 45‑485 | ad. No. 44, 2000 |
| s. 45‑525 | ad. No. 44, 2000 |
|  | am. No. 101, 2006 |
| s. 45‑530 | ad. No. 44, 2000 |
| s. 45‑535 | ad. No. 44, 2000 |
| **Subdivision 45‑P** |  |
| Subdiv. 45‑P | ad. No. 89, 2000 |
| s. 45‑595 | ad. No. 89, 2000 |
| s 45‑597 | ad No 124, 2013 |
| s. 45‑600 | ad. No. 89, 2000 |
| s. 45‑605 | ad. No. 89, 2000 |
| s. 45‑610 | ad. No. 89, 2000 |
|  | am. No. 73, 2001 |
| s. 45‑615 | ad. No. 89, 2000 |
| s. 45‑620 | ad. No. 89, 2000 |
| s. 45‑625 | ad. No. 89, 2000 |
| s. 45‑630 | ad. No. 89, 2000 |
| Note 1 to s 45‑630 | am No 84, 2013 |
| s. 45‑635 | ad. No. 89, 2000 |
|  | am. No. 117, 2002 |
| s. 45‑640 | ad. No. 89, 2000 |
| **Subdivision 45‑Q** |  |
| 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 45‑703 | ad No 124, 2013 |
| s. 45‑705 | ad. No. 68, 2002 |
|  | rs. No. 16, 2003 |
|  | am No 124, 2013 |
| s. 45‑710 | ad. No. 68, 2002 |
| s. 45‑715 | ad. No. 68, 2002 |
|  | am No 124, 2013 |
| s. 45‑720 | ad. No. 68, 2002 |
| 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 |
| **Subdivision 45‑R** |  |
| 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; No 124, 2013 |
| s. 45‑865 | ad. No. 68, 2002 |
|  | am. No. 16, 2003; No. 161, 2005 |
| s. 45‑870 | ad. No. 68, 2002 |
|  | am No 124, 2013 |
| s. 45‑875 | ad. No. 68, 2002 |
| s. 45‑880 | ad. No. 16, 2003 |
| s. 45‑885 | ad. No. 16, 2003 |
|  | am. No. 56, 2010 |
| **Subdivision 45‑S** |  |
| Subdiv. 45‑S | ad. No. 16, 2003 |
| s. 45‑900 | ad. No. 16, 2003 |
| Link note to Guide | rep. No. 41, 2005 |
| s. 45‑905 | ad. No. 16, 2003 |
| s. 45‑910 | ad. No. 16, 2003 |
|  | am. No. 12, 2012 |
| Note to s. 45‑910(3) | am. No. 12, 2012 |
| s. 45‑913 | ad. No. 16, 2003 |
| s. 45‑915 | ad. No. 16, 2003 |
|  | am No 124, 2013 |
| s. 45‑917 | ad. No. 16, 2003 |
| s. 45‑920 | ad. No. 16, 2003 |
| s. 45‑922 | ad. No. 16, 2003 |
| s. 45‑925 | ad. No. 16, 2003 |
| s. 45‑930 | ad. No. 16, 2003 |
| s. 45‑935 | ad. No. 16, 2003 |
|  | am. No. 56, 2010 |
| **Part 2‑30** |  |
| Part 2‑30 | ad. No. 56, 2010 |
| **Division 90** |  |
| **Subdivision 90‑A** |  |
| s. 90‑1 | ad. No. 56, 2010 |
|  | am. No. 12, 2012 |
| **Pt 2‑35** |  |
| Pt 2‑35 | ad No 118, 2013 |
| **Div 95** |  |
| s 95‑1 | ad No 118, 2013 |
| **Sdiv 95‑A** |  |
| s 95‑5 | ad No 118, 2013 |
| **Sdiv 95‑B** |  |
| s 95‑10 | ad No 118, 2013 |
| s 95‑15 | ad No 118, 2013 |
| s 95‑20 | ad No 118, 2013 |
| s 95‑25 | ad No 118, 2013 |
| **Div 96** |  |
| **Sdiv  96‑A** |  |
| s 96‑1 | ad No 118, 2013 |
| s 96‑5 | ad No 118, 2013 |
| s 96‑10 | ad No 118, 2013 |
| s 96‑15 | ad No 118, 2013 |
| s 96‑20 | ad No 118, 2013 |
| s 96‑25 | ad No 118, 2013 |
| s 96‑30 | ad No 118, 2013 |
| s 96‑35 | ad No 118, 2013 |
| s 96‑40 | ad No 118, 2013 |
| s 96‑45 | ad No 118, 2013 |
| s 96‑50 | ad No 118, 2013 |
| s 96‑55 | ad No 118, 2013 |
| s 96‑60 | ad No 118, 2013 |
| **Div 97** |  |
| **Sdiv 97‑A** |  |
| s 97‑1 | ad No 118, 2013 |
| s 97‑5 | ad No 118, 2013 |
| s 97‑10 | ad No 118, 2013 |
| **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** |  |
| 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 |
| **Subdivision 105‑B** |  |
| s. 105‑40 | ad. No. 73, 2006 |
| Note to s. 105‑40 | ad. No. 39, 2012 |
| **Subdivision 105‑C** |  |
| 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; No 34, 2014 |
| **Subdivision 105‑D** |  |
| 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 |
|  | rep. No. 39, 2012 |
| s. 105‑105 | ad. No. 73, 2006 |
|  | rep. No. 39, 2012 |
| s. 105‑110 | ad. No. 73, 2006 |
|  | rep. No. 39, 2012 |
| **Subdivision 105‑F** |  |
| s. 105‑120 | ad. No. 73, 2006 |
| s. 105‑125 | ad. No. 73, 2006 |
| **Subdivision 105‑G** |  |
| s. 105‑140 | ad. No. 73, 2006 |
|  | am. No. 42, 2009 |
| s. 105‑145 | ad. No. 73, 2006 |
| **Division 110** |  |
| s. 110‑1 | ad. No. 73, 2006 |
| **Subdivision 110‑F** |  |
| s. 110‑50 | ad. No. 73, 2006 |
|  | am. No. 97, 2008; No. 118, 2009; No. 74, 2010; No. 39, 2012 |
| Note to s. 110‑50(1) | rep. No. 39, 2012 |
| **Division 111** |  |
| s. 111‑1 | ad. No. 73, 2006 |
| **Subdivision 111‑C** |  |
| s. 111‑50 | ad. No. 73, 2006 |
|  | am. No. 73, 2006 |
| Note to s. 111‑50(1) | rep. No. 39, 2012 |
| **Subdivision 111‑D** |  |
| s. 111‑60 | ad. No. 73, 2006 |
| **Division 112** |  |
| s. 112‑1 | ad. No. 73, 2006 |
| **Subdivision 112‑E** |  |
| s. 112‑50 | ad. No. 73, 2006 |
|  | am. No. 39, 2012 |
| Note to s. 112‑50(1) | rep. No. 39, 2012 |
| **Part 3‑15** |  |
| Part 3‑15 | ad. No. 14, 2012 |
| **Division 115** |  |
| s. 115‑1 | ad. No. 14, 2012 |
|  | am No 88, 2013 |
| **Subdivision 115‑A** |  |
| s. 115‑5 | ad. No. 14, 2012 |
| **Subdivision 115‑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 |
| **Subdivision 115‑C** |  |
| s. 115‑35 | ad. No. 14, 2012 |
| s. 115‑40 | ad. No. 14, 2012 |
| s. 115‑45 | ad. No. 14, 2012 |
| **Subdivision 115‑D** |  |
| 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 |
| **Subdivision 115‑E** |  |
| s. 115‑75 | ad. No. 14, 2012 |
| s. 115‑80 | ad. No. 14, 2012 |
| **Subdivision 115‑F** |  |
| s. 115‑85 | ad. No. 14, 2012 |
| **Subdivision 115‑G** |  |
| 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 |
| **Subdivision 115‑H** |  |
| s. 115‑110 | ad. No. 14, 2012 |
| **Division 117** |  |
| 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 |
|  | am No 88, 2013 |
| s. 117‑25 | ad. No. 14, 2012 |
| s. 117‑30 | ad. No. 14, 2012 |
| **Division 119** |  |
| 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 |
| **Division 121** |  |
| 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 |
| **Division 123** |  |
| 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 |
| **Division 125** |  |
| s. 125‑1 | ad. No. 14, 2012 |
| **Pt 3‑20** |  |
| Pt 3‑20 | ad No 82, 2013 |
| **Div 133** |  |
| s 133‑1 | ad No 82, 2013 |
| **Sdiv 133‑A** |  |
| s 133‑5 | ad No 82, 2013 |
| s 133‑10 | ad No 82, 2013 |
| s 133‑15 | ad No 82, 2013 |
| s 133‑20 | ad No 82, 2013 |
| s 133‑25 | ad No 82, 2013 |
| s 133‑30 | ad No 82, 2013 |
| **Sdiv 133‑B** |  |
| s 133‑55 | ad No 82, 2013 |
| s 133‑60 | ad No 82, 2013 |
| s 133‑65 | ad No 82, 2013 |
| s 133‑70 | ad No 82, 2013 |
| s 133‑75 | ad No 82, 2013 |
| **Sdiv 133‑C** |  |
| s 133‑100 | ad No 82, 2013 |
| s 133‑105 | ad No 82, 2013 |
| s 133‑110 | ad No 82, 2013 |
| s 133‑115 | ad No 82, 2013 |
| s 133‑120 | ad No 82, 2013 |
| s 133‑125 | ad No 82, 2013 |
| s 133‑130 | ad No 82, 2013 |
| s 133‑135 | ad No 82, 2013 |
| s 133‑140 | ad No 82, 2013 |
| s 133‑145 | ad No 82, 2013 |
| **Div 135** |  |
| s 135‑1 | ad No 82, 2013 |
| **Sdiv 135‑A** |  |
| s 135‑5 | ad No 82, 2013 |
| s 135‑10 | ad No 82, 2013 |
| **Sdiv 135‑B** |  |
| s 135‑35 | ad No 82, 2013 |
| s 135‑40 | ad No 82, 2013 |
| s 135‑45 | ad No 82, 2013 |
| **Sdiv 135‑C** |  |
| s 135‑70 | ad No 82, 2013 |
| s 135‑75 | ad No 82, 2013 |
| s 135‑80 | ad No 82, 2013 |
| s 135‑85 | ad No 82, 2013 |
|  | am No 118, 2013 |
| s 135‑90 | ad No 82, 2013 |
| s 135‑95 | ad No 82, 2013 |
|  | am No 118, 2013 |
| s 135‑100 | ad No 82, 2013 |
| **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; No 82, 2013 |
| s. 155‑10 | ad. No. 39, 2012 |
| s. 155‑15 | ad. No. 39, 2012 |
|  | am. No. 14, 2012 |
| Note to s 155‑15(1) | ad No 82, 2013 |
| 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; No 82, 2013 |
| **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 |
| 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 |
| Note to s 155‑90(1) | ad No 82, 2013 |
| **Subdivision 155‑D** |  |
| s. 155‑95 | ad. No. 39, 2012 |
| **Part 4‑15** |  |
| Part 4‑15 | ad. No. 179, 1999 |
| **Division 250** |  |
| **Subdivision 250‑A** |  |
| s. 250‑1 | ad. No. 179, 1999 |
| s. 250‑5 | ad. No. 179, 1999 |
|  | am. No. 79, 2010 |
| s. 250‑10 | ad. No. 179, 1999 |
|  | am. 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; No 82, 88, 118 and 124, 2013; No 32, and 82 2014 |
| 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 |
| **Subdivision 250‑B** |  |
| s. 250‑25 | ad. No. 179, 1999 |
| Link note to s. 250‑25 | rep. No. 41, 2005 |
| **Division 255** |  |
| **Subdivision 255‑A** |  |
| s. 255‑1 | ad. No. 179, 1999 |
|  | am. No. 32, 2006; No. 114, 2009 |
| s. 255‑5 | ad. No. 179, 1999 |
|  | am. No. 39, 2012 |
| **Subdivision 255‑B** |  |
| 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 |
| **Subdivision 255‑C** |  |
| 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 |
| **Subdivision 255‑D** |  |
| 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 |
| **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.  260‑D | rs. No. 41, 2005 |
| 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 |
| Link note to s. 260‑150 | rep. No. 41, 2005 |
| **Division 263** |  |
| Division 263 | ad. No. 100, 2006 |
| **Subdivision 263‑A** |  |
| 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  Renumbered s. 263‑35 | ad. No. 14, 2009 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 |
| **Division 265** |  |
| **Subdivision 265‑A** |  |
| s. 265‑35 | ad. No. 179, 1999 |
| Link note to Guide | rep. No. 41, 2005 |
| s. 265‑40 | ad. No. 179, 1999 |
| s. 265‑45 | ad. No. 179, 1999 |
| Note to s. 265‑45(2) | ad. No. 101, 2006 |
| **Subdivision 265‑B** |  |
| s. 265‑65 | ad. No. 179, 1999 |
| s. 265‑70 | ad. No. 179, 1999 |
|  | rep. No. 146, 2001 |
| Link note to s. 265‑70 | ad. No. 179, 1999 |
|  | am. No. 91, 2000 |
|  | rep. No. 146, 2001 |
| **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 |
| s. 268‑80 | ad. No. 79, 2010 |
| **Subdivision 268‑F** |  |
| 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 |
| **Division 269** |  |
| Div. 269 | ad. No. 79, 2010 |
| s. 269‑1 | ad. No. 79, 2010 |
|  | am. No. 99, 2012 |
| **Subdivision 269‑A** |  |
| s. 269‑5 | ad. No. 79, 2010 |
|  | am. No. 99, 2012 |
| s. 269‑10 | ad. No. 79, 2010 |
|  | am. No. 99, 2012 |
| **Subdivision 269‑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 |
| **Subdivision 269‑C** |  |
| s. 269‑40 | ad. No. 79, 2010 |
| s. 269‑45 | ad. No. 79, 2010 |
| **Subdivision 269‑D** |  |
| s. 269‑50 | ad. No. 79, 2010 |
| s. 269‑52 | ad. No. 99, 2012 |
| s. 269‑55 | ad. No. 79, 2010 |
| **Part 4‑25** |  |
| Heading to Part 4‑25 | rs. No. 101, 2004; No. 32, 2006 |
| Part 4‑25 | ad. No. 179, 1999 |
| **Division 280** |  |
| Div. 280 | ad. No. 75, 2005 |
| s. 280‑1 | ad. No. 75, 2005 |
|  | am. No. 78, 2006; No. 15, 2007; No. 14, 2012; Nos 82 and 118, 2013 |
| **Subdivision 280‑A** |  |
| s. 280‑50 | ad. No. 75, 2005 |
|  | am. No. 78, 2006; No. 15, 2007; No. 14, 2012; Nos 82 and 118, 2013 |
| **Subdivision 280‑B** |  |
| Heading to s. 280‑100 | rs. No. 78, 2006 |
| s. 280‑100 | ad. No. 75, 2005 |
|  | am. No. 78, 2006; No. 75, 2012; No 118, 2013 |
| Note to s. 280‑100(3) | am. No. 79, 2010 |
| s. 280‑101 | ad. No. 14, 2012 |
| s. 280‑102 | ad. No. 78, 2006 |
| hdg to s 280‑102A | am No 118, 2013 |
| s. 280‑102A | ad. No. 15, 2007 |
|  | am No 118, 2013 |
| Note to s. 280‑102A | am. No. 117, 2010; No 118, 2013 |
| s 280‑102B | ad No 82, 2013 |
| s. 280‑103 | ad. No. 78, 2006 |
| s. 280‑105 | ad. No. 75, 2005 |
|  | am. No. 78, 2006; No. 15, 2007; No. 14, 2012; Nos 82 and 118, 2013 |
| s. 280‑110 | ad. No. 75, 2005 |
|  | am. No. 78, 2006; No. 15, 2007; No. 14, 2012; No 82, 2013 |
| **Subdivision 280‑C** |  |
| s. 280‑160 | ad. No. 75, 2005 |
| s. 280‑165 | ad. No. 75, 2005 |
| s. 280‑170 | ad. No. 75, 2005 |
|  | am. No. 78, 2006; No. 15, 2007; No. 14, 2012; Nos 82 and 118, 2013 |
| **Division 284** |  |
| Div. 284 | ad. No. 91, 2000 |
| s. 284‑5 | ad. No. 91, 2000 |
| **Subdivision 284‑A** |  |
| s. 284‑10 | ad. No. 91, 2000 |
|  | am. No. 75, 2005 |
| s. 284‑15 | ad. No. 91, 2000 |
|  | am. Nos. 75 and 161, 2005 |
| Note to s 284‑15(1) | ad No 101, 2013 |
| 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 |
| **Subdivision 284‑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; No 88, 2013 |
| Note to s. 284‑75(1)  Renumbered Note 1 | ad. No. 25, 2001 No. 56, 2010 |
| Note 1 to s. 284‑75(1) | rep. No. 41, 2011 |
| Note 2 to s. 284‑75(1)  Renumbered Note | ad. No. 56, 2010 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; No 88, 2013 |
| 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; Nos 88 and 101, 2013 |
| Note to s. 284‑90(1) | rep. No. 56, 2010 |
| s. 284‑95 | ad. No. 56, 2010 |
| **Subdivision 284‑C** |  |
| s. 284‑140 | ad. No. 91, 2000 |
| Link note to Guide | rep. No. 41, 2005 |
| s. 284‑145 | ad. No. 91, 2000 |
|  | am. No. 73, 2006; No. 115, 2012; No 101, 2013 |
| s. 284‑150 | ad. No. 91, 2000 |
|  | am. Nos. 16 and 107, 2003; No 101, 2013 |
| 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; No 101, 2013 |
|  | rs No 101, 2013 |
| Note to s. 284‑160 | rep. No. 56, 2010 |
| s 284‑165 | ad No 101, 2013 |
| **Subdivision 284‑D** |  |
| s. 284‑215 | ad. No. 91, 2000 |
|  | am. No. 75, 2005 |
|  | rep. No. 56, 2010 |
| s. 284‑220 | ad. No. 91, 2000 |
|  | am. No. 75, 2005; No. 97, 2008; No. 56, 2010 |
| s. 284‑224 | ad. No. 56, 2010 |
| Heading to s. 284‑225 | rs. No. 56, 2010 |
| s. 284‑225 | ad. No. 91, 2000 |
|  | am. No. 58, 2006; No. 56, 2010 |
| Link note to s. 284‑225 | rep. No. 41, 2005 |
| **Sdiv 284‑E** |  |
| s 284‑250 | ad No 101, 2013 |
| s 284‑255 | ad No 101, 2013 |
| **Division 286** |  |
| Div. 286 | ad. No. 91, 2000 |
| **Subdivision 286‑A** |  |
| s. 286‑1 | ad. No. 91, 2000 |
|  | am. No. 117, 2002 |
| **Subdivision 286‑B** |  |
| s. 286‑25 | ad. No. 91, 2000 |
|  | am. No. 117, 2002 |
| **Subdivision 286‑C** |  |
| Link note to Guide | rep. No. 41, 2005 |
| s. 286‑75 | ad. No. 91, 2000 |
|  | am. No. 117, 2002; No. 16, 2003; No. 9, 2007; No. 45, 2008; 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 |
| **Division 288** |  |
| 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; No 124, 2013 |
| 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; No 124, 2013 |
| 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; Nos 82 and 118, 2013 |
| s. 288‑100 | ad. No. 9, 2007 |
|  | am No 82, 2013 |
| s. 288‑105 | ad. No. 9, 2007 |
| Subhead. to  s. 288‑110(1) | rs. No. 158, 2012 |
| s. 288‑110 | ad. No. 91, 2012 |
| **Division 290** |  |
| Div. 290 | ad. No. 32, 2006 |
| **Subdivision 290‑A** |  |
| hdg to Sdiv 290‑A | rs No 84, 2013 |
| s. 290‑5 | ad. No. 32, 2006 |
| s 290‑10 | ad No 84, 2013 |
| **Subdivision 290‑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 |
| **Subdivision 290‑C** |  |
| 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 |
| **Subdivision 290‑D** |  |
| s. 290‑200 | ad. No. 32, 2006 |
| **Division 298** |  |
| Heading to Div. 298 | rs. No. 101, 2004; No. 32, 2006 |
| **Subdivision 298‑A** |  |
| 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; No 11, 2014 |
| s. 298‑10 | ad. No. 179, 1999 |
|  | am. No. 75, 2005 |
| Note to s. 298‑10 | ad. No. 75, 2005 |
| 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 |
| **Subdivision 298‑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 |
| **Part 4‑50** |  |
| Part 4‑50 | ad. No. 67, 2003 |
| **Division 340** |  |
| 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 |
| s. 340‑15 | ad. No. 67, 2003 |
| s. 340‑20 | ad. No. 67, 2003 |
| s. 340‑25 | ad. No. 67, 2003 |
| Link note to s. 340‑25 | rep. No. 41, 2005 |
| **Division 342** |  |
| Div. 342 | ad. No. 56, 2010 |
| s. 342‑1 | ad. No. 56, 2010 |
| **Subdivision 342‑A** |  |
| s. 342‑5 | ad. No. 56, 2010 |
| s. 342‑10 | ad. No. 56, 2010 |
| **Part 4‑90** |  |
| Part 4‑90 | ad. No. 39, 2012 |
| **Division 350** |  |
| s. 350‑1 | ad. No. 39, 2012 |
| **Subdivision 350‑A** |  |
| s. 350‑5 | ad. No. 39, 2012 |
|  | rs. No. 14, 2012 |
|  | am No 82, 2013 |
| s. 350‑10 | ad. No. 39, 2012 |
|  | am. Nos. 14 and 71, 2012 |
| s. 350‑15 | ad. No. 39, 2012 |
| **Chapter 5** |  |
| Heading to Chapt. 5 | ad. No. 73, 2006 |
| **Part 5‑1** |  |
| Part 5‑1 | ad. No. 179, 1999 |
| **Division 352** |  |
| Div. 352 | ad. No. 73, 2006 |
| s. 352‑1 | ad. No. 73, 2006 |
|  | am. No. 14, 2012 |
| **Subdivision 352‑A** |  |
| s. 352‑5 | ad. No. 73, 2006 |
| **Subdivision 352‑B** |  |
| Subdiv. 352‑B | ad. No. 14, 2012 |
| s. 352‑10 | ad. No. 14, 2012 |
| **Division 353** |  |
| s. 353‑10 | ad. No. 179, 1999 |
|  | am. No. 91, 2000; No. 67, 2003; No. 73, 2006; No. 14, 2012; No 82, 2013 |
| Link note to s. 353‑10 | ad. No. 179, 1999 |
|  | rep. No. 41, 2005 |
| Heading to s. 353‑15 | rs. No. 14, 2012 |
|  | am No 82, 2013 |
| s. 353‑15 | ad. No. 73, 2006 |
|  | am. No. 14, 2012; No 82, 2013 |
| s. 353‑17 | ad. No. 14, 2012 |
| s. 353‑20 | ad. No. 55, 2007 |
|  | am. No. 88, 2009 |
| **Division 355** |  |
| Div. 355 | ad. No. 73, 2006 |
|  | rs. No. 145, 2010 |
| s. 355‑1 | ad. No. 73, 2006 |
|  | rs. No. 145, 2010 |
| **Subdivision 355‑A** |  |
| 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 |
| **Subdivision 355‑B** |  |
| 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 355‑47 | ad No 124, 2013 |
| s. 355‑50 | ad. No. 145, 2010 |
| Note to s 355‑50(1) Renum Note 1 | No 124, 2013 |
| Note 2 to s 355‑50(1) | ad No 124, 2013 |
| s. 355‑55 | ad. No. 145, 2010 |
|  | am. No. 39, 2012; No 62, 2014 |
| 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, 102, 105 and 124, 2013; No 82 and 83, 2014 |
| s. 355‑70 | ad. No. 145, 2010 |
|  | am. No. 145, 2010; Nos. 39 and 74, 2012: No 84, 2013 |
| s. 355‑75 | ad. No. 145, 2010 |
| **Subdivision 355‑C** |  |
| 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 355‑172 | ad No 124, 2013 |
| 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 |
|  | am No 197, 2012 |
| s. 355‑205 | ad. No. 145, 2010 |
| s. 355‑210 | ad. No. 145, 2010 |
| **Subdivision 355‑D** |  |
| s. 355‑260 | ad. No. 145, 2010 |
| s. 355‑265 | ad. No. 145, 2010 |
| s. 355‑270 | ad. No. 145, 2010 |
| s. 355‑275 | ad. No. 145, 2010 |
| s. 355‑280 | ad. No. 145, 2010 |
| **Subdivision 355‑E** |  |
| s. 355‑320 | ad. No. 145, 2010 |
| s. 355‑325 | ad. No. 145, 2010 |
| s. 355‑330 | ad. No. 145, 2010 |
| s. 355‑335 | ad. No. 145, 2010 |
| **Division 356** |  |
| Div. 356 | ad. No. 73, 2006 |
| s. 356‑1 | ad. No. 73, 2006 |
| **Subdivision 356‑A** |  |
| s. 356‑5 | ad. No. 73, 2006 |
| **Part 5‑5** |  |
| Part 5‑5 | ad. No. 179, 1999 |
| **Division 357** |  |
| Div. 357 | ad. No. 161, 2005 |
| s. 357‑1 | ad. No. 161, 2005 |
| **Subdivision 357‑A** |  |
| s. 357‑5 | ad. No. 161, 2005 |
| **Subdivision 357‑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 |
| 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 |
| **Division 358** |  |
| 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 |
| **Division 359** |  |
| 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 |
| 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 |
| **Division 360** |  |
| 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 |
| 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  Subdiv. 360‑B | rs. No. 44, 2000 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 |
|  | 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 |
|  | am. No. 91, 2000 |
|  | rep. No. 161, 2005 |
| Link note to s. 360‑180 | ad. No. 179, 1999 |
|  | am. No. 91, 2000 |
|  | rep. No. 41, 2005 |
| **Division 361** |  |
| 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 |
| **Part 5‑25** |  |
| Part 5‑25 | ad. No. 91, 2000 |
| **Division 382** |  |
| Div. 382 | ad. No. 73, 2006 |
| s. 382‑1 | ad. No. 73, 2006 |
|  | am. No. 55, 2007 |
| **Subdivision 382‑A** |  |
| s. 382‑5 | ad. No. 73, 2006 |
|  | am. No. 20, 2010; No. 39, 2012 |
| **Subdivision 382‑B** |  |
| Subdiv. B of Div. 382  of Part 5‑25 | ad. No. 55, 2007 |
| s. 382‑15 | ad. No. 55, 2007 |
| **Division 388** |  |
| **Subdivision 388‑A** |  |
| s. 388‑5 | ad. No. 91, 2000 |
| **Subdivision 388‑B** |  |
| s. 388‑50 | ad. No. 91, 2000 |
|  | am. No. 73, 2001; No. 58, 2006 |
| s. 388‑52 | ad. No. 73, 2001 |
| s. 388‑55 | ad. No. 91, 2000 |
| s. 388‑60 | ad. No. 91, 2000 |
| s. 388‑65 | ad. No. 91, 2000 |
|  | am. No. 161, 2005; No. 41, 2011 |
| 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 |
| **Division 390** |  |
| 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 |
| **Subdivision 390‑A** |  |
| Heading to  Subdiv. 390‑A | rs. No. 158, 2012 |
| Heading to s. 390‑5 | rs. No. 158, 2012 |
| s. 390‑5 | ad. No. 9, 2007 |
|  | am. No. 158, 2012; Nos 82 and 118, 2013 |
| s. 390‑10 | ad. No. 9, 2007 |
|  | am. No. 15, 2007 |
| s 390‑12 | ad No 181, 2012 |
| s. 390‑15 | ad. No. 9, 2007 |
|  | am No 181, 2012 |
| **Subdivision 390‑B** |  |
| s. 390‑65 | ad. No. 9, 2007 |
|  | am No 82, 2013 |
| **Subdivision 390‑C** |  |
| s. 390‑115 | ad. No. 9, 2007 |
| **Division 391** |  |
| Div. 391 | ad. No. 45, 2008 |
| s. 391‑1 | ad. No. 45, 2008 |
| **Subdivision 391‑A** |  |
| s. 391‑5 | ad. No. 45, 2008 |
|  | am. No. 92, 2008 |
| **Subdivision 391‑B** |  |
| s. 391‑10 | ad. No. 45, 2008 |
| **Division 392** |  |
| Div. 392 | ad. No. 133, 2009 |
| s. 392‑1 | ad. No. 133, 2009 |
| **Subdivision 392‑A** |  |
| s. 392‑5 | ad. No. 133, 2009 |
| s. 392‑10 | ad. No. 133, 2009 |
| **Subdivision 392‑B** |  |
| s. 392‑15 | ad. No. 133, 2009 |
| **Division 394** |  |
| 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 |
| **Div 396** |  |
| Div 396 | ad No 67, 2014 |
| s 396‑1 | ad No 67, 2014 |
| s 396‑5 | ad No 67, 2014 |
| s 396‑10 | ad No 67, 2014 |
| s 396‑15 | ad No 67, 2014 |
| s 396‑20 | ad No 67, 2014 |
| s 396‑25 | ad No 67, 2014 |
| **Division 398** |  |
| Div. 398 | ad. No. 79, 2010 |
| s. 398‑1 | ad. No. 79, 2010 |
| **Subdivision 398‑A** |  |
| Subhead. to s. 398‑5(1) | rs. No. 147, 2011 |
| s. 398‑5 | ad. No. 79, 2010 |
|  | am. No. 147, 2011 |
| **Part 5‑30** |  |
| Part 5‑30 | ad. No. 179, 1999 |
| **Division 400** |  |
| s. 400‑1 | ad. No. 179, 1999 |
| s. 400‑5 | ad. No. 179, 1999 |
| **Division 405** |  |
| s. 405‑5 | ad. No. 179, 1999 |
| s. 405‑10 | ad. No. 179, 1999 |
| s. 405‑15 | ad. No. 179, 1999 |
| **Division 410** |  |
| s. 410‑5 | ad. No. 179, 1999 |
| s. 410‑10 | ad. No. 179, 1999 |
| s. 410‑15 | ad. No. 179, 1999 |
| **Division 415** |  |
| s. 415‑5 | ad. No. 179, 1999 |
| s. 415‑10 | ad. No. 179, 1999 |
| s. 415‑15 | ad. No. 179, 1999 |
| s. 415‑20 | ad. No. 179, 1999 |
| **Division 417** |  |
| s. 417‑5 | ad. No. 179, 1999 |
| s. 417‑10 | ad. No. 179, 1999 |
| s. 417‑15 | ad. No. 179, 1999 |
| s. 417‑20 | ad. No. 179, 1999 |
| **Division 420** |  |
| 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** |  |
| s. 426‑1 | ad. No. 95, 2004 |
|  | am. No. 88, 2009; No. 147, 2011; No. 12, 2012 |
| **Subdivision 426‑A** |  |
| s. 426‑5 | ad. No. 95, 2004 |
|  | am. No. 41, 2011; Nos. 12 and 169, 2012; No 124, 2013 |
| s. 426‑10 | ad. No. 95, 2004 |
| **Subdivision 426‑B** |  |
| s. 426‑15 | ad. No. 95, 2004 |
| s. 426‑20 | ad. No. 95, 2004 |
| s. 426‑25 | ad. No. 95, 2004 |
| s. 426‑30 | ad. No. 95, 2004 |
| s. 426‑35 | ad. No. 95, 2004 |
| s. 426‑40 | ad. No. 95, 2004 |
| 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 |
| **Subdivision 426‑C** |  |
| s. 426‑65 | ad. No. 95, 2004 |
|  | am. No. 145, 2010; No. 41, 2011; Nos. 12 and 169, 2012; No 124, 2013 |
| Link note to s. 426‑65 | ad. No. 95, 2004 (as rep. by No. 58, 2006) |
| **Subdivision 426‑D** |  |
| Heading to  Subdiv. 426‑D | rs. No. 147, 2011 |
| Subdiv. 426‑D | ad. No. 88, 2009 |
| s. 426‑100 | ad. No. 88, 2009 |
|  | am. No. 147, 2011 |
| Group heading to  s. 426‑102 | ad. No. 147, 2011 |
| s. 426‑102 | ad. No. 147, 2011 |
|  | am No 88, 2013 |
| s. 426‑103 | ad. No. 147, 2011 |
| s. 426‑104 | ad. No. 147, 2011 |
|  | am. No. 147, 2011 |
| 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  s. 426‑170 | ad. No. 147, 2011 |
| s. 426‑170 | ad. No. 147, 2011 |
| **Part 5‑45** |  |
| Part 5‑45 | ad. No. 179, 1999 |
| **Division 444** |  |
| Div. 444 | rs. No. 73, 2006 |
| s. 444‑1 | ad. No. 73, 2006 |
|  | am. No. 14, 2012 |
| **Subdivision 444‑A** |  |
| s. 444‑5 | ad. No. 179, 1999 |
|  | rs. No. 73, 2006 |
|  | am. No. 14, 2012 |
| 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 |
| **Subdivision 444‑B** |  |
| s. 444‑30 | ad. No. 73, 2006 |
|  | am. No. 14, 2012 |
| **Subdivision 444‑C** |  |
| s. 444‑50 | ad. No. 73, 2006 |
| **Subdivision 444‑D** |  |
| s. 444‑70 | ad. No. 73, 2006 |
|  | am. No. 118, 2009; No. 14, 2012 |
| **Subdivision 444‑E** |  |
| 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 |
|  | 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 |
| **Subdivision 444‑F** |  |
| Subdiv. 444‑F | ad. No. 14, 2012 |
| s. 444‑120 | ad. No. 14, 2012 |
| **Division 446** |  |
| 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 |
| **Part 5‑100** |  |
| Part 5‑100 | ad. No. 90, 2010 |
| **Division 850** |  |
| **Subdivision 850‑A** |  |
| s. 850‑100 | ad. No. 90, 2010 |
|  | am. No. 12, 2012 |
| Note 1 to s. 850‑100(5) | am. No. 46, 2011 |

Endnote 5—Uncommenced amendments

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:

(a) how assessments are made or amended and their effect;

(b) review of assessments;

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.

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

263 Subsection 350‑10(2) in Schedule 1

Repeal the subsection.

Tax Laws Amendment (2014 Measures No. 1) Act 2014 (No. 34, 2014)

Schedule 2

25 Paragraph 14ZW(1)(bh)

Repeal the paragraph.

26 Subsection 14ZW(1) (note)

Repeal the note.

27 Section 105‑65 in Schedule 1

Repeal the section.

Endnote 6—Modifications

[Banking (State Bank of South Australia and Other Matters) Act 1994](http://www.comlaw.gov.au/Series/C2004A04745) (No. 69, 1994)

Endnote 7—Misdescribed amendments

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”.

Tax Laws Amendment (Countering Tax Avoidance and Multinational Profit Shifting) Act 2013 (No. 101, 2013)

Schedule 2

45 Subsection 284‑90(1) in Schedule 1 (table item 4, column headed “In this situation:”)

Omit “the greater of $10,000 or 1% of the income tax payable, or \*MRRT payable, by you for the income year, worked out on the basis of your \*income tax return or \*MRRT return”, substitute “your \*reasonably arguable threshold”.

Endnote 8—Miscellaneous

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.