



# **Taxation Administration Act 1953**

**No. 1, 1953**

## **Compilation No. 199**

**Compilation date:** 24 June 2023

**Includes amendments up to:** Act No. 28, 2023

**Registered:** 6 July 2023

This compilation is in 3 volumes

Volume 1: sections 1–18  
Schedule 1 (sections 6-1 to 97-35)  
Volume 2: Schedule 1 (sections 105-1 to 990-5)  
**Volume 3: Endnotes**

Each volume has its own contents

Prepared by the Office of Parliamentary Counsel, Canberra

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## About this compilation

### This compilation

This is a compilation of the *Taxation Administration Act 1953* that shows the text of the law as amended and in force on 24 June 2023 (the **compilation date**).

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

### Uncommenced amendments

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

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

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

### Editorial changes

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

### Modifications

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

### Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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## Endnotes

### Endnote 1—About the endnotes

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

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

### Abbreviation key—Endnote 2

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

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

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

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

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

### Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

### Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment

## Endnotes

### Endnote 1—About the endnotes

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can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and “(md not incorp)” is added to the amendment history.

## Endnote 2—Abbreviation key

**Endnote 2—Abbreviation key**

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

## Endnotes

### Endnote 3—Legislation history

### 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                           | 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                | 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                | 17, 1960        | 17 May 1960  | 17 May 1960  | s. 2                                            |
| Salaries (Statutory Offices) Adjustment Act 1964                | 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   | —                                               |

## Endnote 3—Legislation history

| Act                                                        | Number and year | Assent       | Commencement                                                                                                                                                           | Application, saving and transitional provisions |
|------------------------------------------------------------|-----------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Salaries Act 1968                                          | 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<br>ss. 3, 4, 7, 8 and 10–12: 23 Dec 1974 ( <i>see Gazette</i> 1974, No. 103D)<br>Remainder: 1 July 1976 ( <i>see Gazette</i> 1976, No. S107) | s. 9(2)                                         |
| Jurisdiction of Courts (Miscellaneous Amendments) Act 1979 | 19, 1979        | 28 Mar 1979  | Parts II–XVII (ss. 3–123): 15 May 1979 ( <i>see Gazette</i> 1979, No. S86)<br>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 7(1), (5) and Sch 1: 18 July 1983 (s 2(1))                                                                                                                           | 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<br>s. 319(1): 14 Feb 1983 ( <i>see</i> s. 2(2))<br>Remainder: 14 Dec 1984                                                                    | s. 317                                          |

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## Endnotes

### Endnote 3—Legislation history

| Act                                                                             | Number and year | Assent      | Commencement                                                                                                                                                                             | Application, saving and transitional provisions |
|---------------------------------------------------------------------------------|-----------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Trust Recoupment Tax (Consequential Amendments) Act 1985                        | 4, 1985         | 24 Mar 1985 | 5 Apr 1985 ( <i>see</i> 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):<br>21 Aug 1981<br>ss. 5, 18, 20, 22, 24, 28(2), 39, 40, 45, 48, 50, 51 and 53: 10 May 1985 ( <i>see</i> s. 2(3))<br>Remainder: Royal Assent | s. 2(4) and (5)                                 |
| Statute Law (Miscellaneous Provisions) Act (No. 1) 1985                         | 65, 1985        | 5 June 1985 | Sch 1: 3 July 1985 (s 2(1))<br>Sch 1: 14 Dec 1984 (s 2(45))                                                                                                                              | —                                               |
| <b>as amended by</b><br>Statute Law (Miscellaneous Provisions) Act (No. 2) 1985 | 193, 1985       | 16 Dec 1985 | Sch 1: 3 July 1985 (s 2(15)(b))                                                                                                                                                          | —                                               |
| National Crime Authority (Miscellaneous Amendments) Act 1985                    | 104, 1985       | 16 Oct 1985 | s. 14(1): 1 July 1984<br>Remainder: Royal Assent                                                                                                                                         | —                                               |
| Taxation Laws Amendment Act (No. 2) 1985                                        | 123, 1985       | 28 Oct 1985 | 28 Oct 1985                                                                                                                                                                              | —                                               |

## Endnote 3—Legislation history

| Act                                                           | Number and year | Assent       | Commencement                                                                                                                                                             | Application, saving and transitional provisions |
|---------------------------------------------------------------|-----------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Taxation Laws Amendment Act (No. 3) 1985                      | 168, 1985       | 16 Dec 1985  | Part II (ss. 3–9): 1 Jan 1986<br>Parts IV–VI (ss. 12–17): 1 July 1969<br>Remainder: Royal Assent                                                                         | —                                               |
| Fringe Benefits Tax (Miscellaneous Provisions) Act 1986       | 41, 1986        | 24 June 1986 | 24 June 1986 ( <i>see</i> s. 2)                                                                                                                                          | s. 2(2)                                         |
| Taxation Laws Amendment Act 1986                              | 46, 1986        | 24 June 1986 | Part IV (ss. 31–41): 1 July 1986<br>Part V (ss. 42, 43): 28 Oct 1985<br>Remainder: Royal Assent                                                                          | —                                               |
| Taxation Boards of Review (Transfer of Jurisdiction) Act 1986 | 48, 1986        | 24 June 1986 | s. 31 and Parts VII and VIII (ss. 45–56): 24 June 1986 ( <i>see</i> s. 2(2))<br>Remainder: 1 July 1986                                                                   | ss. 213, 221, 229 and 231                       |
| Taxation Laws Amendment Act (No. 2) 1986                      | 49, 1986        | 24 June 1986 | ss. 33 and 36: 16 Dec 1985 ( <i>see</i> s. 2(2))<br>ss. 34, 35 and 37–39: 22 May 1986 ( <i>see</i> s. 2(3) and <i>Gazette</i> 1986, No. S225)<br>Remainder: Royal Assent | —                                               |
| Taxation Laws Amendment Act (No. 3) 1986                      | 112, 1986       | 4 Nov 1986   | 4 Nov 1986                                                                                                                                                               | —                                               |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                | Number and year | Assent      | Commencement                                                                                                                                                                                                                                                                         | Application, saving and transitional provisions |
|--------------------------------------------------------------------|-----------------|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| 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<br>s. 8(c): 10 June 1986<br>ss. 26(b), (c), 28, 40, 49(3) and (7): 1 Jan 1987 ( <i>see</i> s. 2(4) and <i>Gazette</i> 1986, No. S650)<br>s. 55: 1 Mar 1987 ( <i>see</i> <i>Gazette</i> 1987, No. S32)<br>Remainder: Royal Assent | s. 55(2)                                        |
| Taxation Laws Amendment (Company Distributions) Act 1987           | 58, 1987        | 5 June 1987 | 5 June 1987 ( <i>see</i> s. 2)                                                                                                                                                                                                                                                       | —                                               |
| Taxation Laws Amendment Act (No. 2) 1987                           | 62, 1987        | 5 June 1987 | s 55 and Sch 4: 5 June 1987 (s 2(1))<br>Sch 1: 1 July 1987 (s 2(6))                                                                                                                                                                                                                  | 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 | s 33: 16 Dec 1987 (s 2(2))                                                                                                                                                                                                                                                           | —                                               |

## Endnote 3—Legislation history

| Act                                                             | Number and year | Assent       | Commencement                                                                                                                     | Application, saving and transitional provisions |
|-----------------------------------------------------------------|-----------------|--------------|----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Taxation Laws Amendment Act (No. 4) 1987                        | 138, 1987       | 18 Dec 1987  | s. 6 and Parts IV, V (ss. 63–88): 21 Dec 1987 ( <i>see</i> s. 2(2) and <i>Gazette</i> 1987, No. S347)<br>Remainder: Royal Assent | —                                               |
| Petroleum Resource Rent Tax (Miscellaneous Provisions) Act 1987 | 145, 1987       | 18 Dec 1987  | 15 Jan 1988 ( <i>see</i> s. 2)                                                                                                   | —                                               |
| Taxation Laws Amendment Act (No. 4) 1988                        | 95, 1988        | 24 Nov 1988  | ss. 44(a) and 54(11): 16 Mar 1989 ( <i>see</i> s. 2(2))<br>Remainder: Royal Assent                                               | —                                               |
| <b>as amended by</b>                                            |                 |              |                                                                                                                                  |                                                 |
| Taxation Laws Amendment Act (No. 3) 1989                        | 107, 1989       | 30 June 1989 | ( <i>see</i> 107, 1989 below)                                                                                                    | —                                               |
| Taxation Laws Amendment (Tax File Numbers) Act 1988             | 97, 1988        | 25 Nov 1988  | s 22–28 and 29(1): 1 Jan 1989 (s 2(1))                                                                                           | —                                               |
| 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<br>Remainder: 30 June 1989 ( <i>see</i> s. 2(1))                                                            | —                                               |
| Taxation Laws Amendment Act (No. 3) 1989                        | 107, 1989       | 30 June 1989 | Part 6 (ss. 29, 30): 24 Nov 1988 ( <i>see</i> s. 2(2))<br>Remainder: Royal Assent                                                | —                                               |

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## Endnotes

### Endnote 3—Legislation history

| Act                                                                          | Number and year | Assent       | Commencement                                                                                                                                                   | Application, saving and transitional provisions |
|------------------------------------------------------------------------------|-----------------|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Child Support (Assessment) Act 1989                                          | 124, 1989       | 21 Sept 1989 | 1 Oct 1989 ( <i>see Gazette</i> 1989, No. S314)                                                                                                                | —                                               |
| Social Security and Veterans' Affairs Legislation Amendment Act (No. 3) 1989 | 163, 1989       | 19 Dec 1989  | s 50 and 51: 13 Nov 1989 (s 2)                                                                                                                                 | —                                               |
| Taxation Laws Amendment Act (No. 4) 1989                                     | 167, 1989       | 19 Dec 1989  | s. 31: 19 Jan 1989<br>Part 4 (ss. 35–37): 25 Jan 1989<br>Remainder: Royal Assent                                                                               | —                                               |
| Taxation Laws Amendment Act (No. 5) 1989                                     | 20, 1990        | 17 Jan 1990  | 17 Jan 1990                                                                                                                                                    | s. 2(2)                                         |
| Training Guarantee (Administration) Act 1990                                 | 60, 1990        | 16 June 1990 | s. 43 and Part 10 (ss. 88–95): 31 Oct 1990 ( <i>see Gazette</i> 1990, No. S272)<br>Remainder: 1 July 1990                                                      | —                                               |
| Occupational Superannuation (Reasonable Benefit Limits) Amendment Act 1990   | 61, 1990        | 16 June 1990 | s 26: 1 July 1990 (s 2(4))                                                                                                                                     | —                                               |
| Corporations Legislation Amendment Act 1990                                  | 110, 1990       | 18 Dec 1990  | Parts 1 and 2 (ss. 1–7): Royal Assent<br>s. 9(2): 8 Apr 1991 ( <i>see Gazette</i> 1991, No. S79)<br>Remainder: 1 Jan 1991 ( <i>see Gazette</i> 1990, No. S335) | —                                               |

## Endnote 3—Legislation history

| <b>Act</b>                                                                            | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                                                               | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|---------------------------------------------------------------------------------------|----------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Social Security and<br>Veterans' Affairs<br>Legislation Amendment<br>Act (No. 2) 1990 | 119, 1990                  | 28 Dec 1990   | ss. 4–6, 7(g), 8, 19–21,<br>22(g) and 23: 22 Aug<br>1990<br>ss. 7(a)–(f) and 22(a)–<br>(f): 1 Mar 1991<br>ss. 9, 10, 41(b) and<br>42(b): 1 Jan 1991<br>Remainder: Royal<br>Assent | —                                                                  |
| <b>as amended by</b>                                                                  |                            |               |                                                                                                                                                                                   |                                                                    |
| Social Security<br>Legislation<br>Amendment Act 1991                                  | 69, 1991                   | 25 June 1991  | s 23: 28 Dec 1990 (s<br>2)                                                                                                                                                        | —                                                                  |
| Debits Tax Termination<br>Act 1990                                                    | 136, 1990                  | 28 Dec 1990   | 1 Jan 1991                                                                                                                                                                        | —                                                                  |
| Taxation Laws<br>Amendment (Foreign<br>Income) Act 1990                               | 5, 1991                    | 8 Jan 1991    | 8 Jan 1991                                                                                                                                                                        | —                                                                  |
| Social Security<br>Legislation Amendment<br>Act 1990                                  | 6, 1991                    | 8 Jan 1991    | s 97 and 98: 1 Jan<br>1991 (s 2)                                                                                                                                                  | —                                                                  |
| Taxation Laws<br>Amendment Act 1991                                                   | 48, 1991                   | 24 Apr 1991   | s 101 and 102: 24 Apr<br>1991 (s 2(1))                                                                                                                                            | —                                                                  |
| Taxation Laws<br>Amendment Act (No. 2)<br>1991                                        | 100, 1991                  | 27 June 1991  | s 93: 27 June 1991 (s<br>2(1))                                                                                                                                                    | —                                                                  |

## Endnotes

### Endnote 3—Legislation history

| Act                                                 | Number and year | Assent       | Commencement                                                                                                                                                                                                                                                                                                                                                                                                                  | Application, saving and transitional provisions |
|-----------------------------------------------------|-----------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Industrial Relations Legislation Amendment Act 1991 | 122, 1991       | 27 June 1991 | ss. 4(1), 10(b) and 15–20: 1 Dec 1988<br>ss. 28(b)–(e), 30 and 31: 10 Dec 1991 ( <i>see Gazette</i> 1991, No. S332)<br>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<br>ss. 40 and 42: 6 Jan 1992 ( <i>see s. 2(3)</i> )<br>ss. 45, 46, 48–51, 54–58, 60–66, 90(1), (3)–(14), 93–96 and 98–101: 21 Aug 1991<br>ss. 47, 52, 53, 59, 90(2) and 97: 3 pm (A.C.T.) 20 Aug 1991 (s 2(5))<br>s. 82(2): 25 Dec 1991<br>s. 107: 24 June 1992<br>ss. 112–117: 1 Mar 1992 ( <i>see Gazette</i> 1992, No. GN7)<br>Part 9 (ss. 121, 122): 1 July 1991<br>Remainder: Royal Assent | ss. 114–117                                     |
| Taxation Administration Amendment Act 1992          | 47, 1992        | 17 June 1992 | 17 June 1992                                                                                                                                                                                                                                                                                                                                                                                                                  | —                                               |

## Endnote 3—Legislation history

| <b>Act</b>                                                                       | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                 | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|----------------------------------------------------------------------------------|----------------------------|---------------|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Superannuation<br>Guarantee<br>(Consequential<br>Amendments) Act 1992            | 92, 1992                   | 30 June 1992  | 1 July 1992                                                                                         | —                                                                  |
| Taxation Laws<br>Amendment Act (No. 3)<br>1992                                   | 98, 1992                   | 30 June 1992  | ss. 32–36: 1 July 1992<br>Remainder: Royal<br>Assent                                                | —                                                                  |
| Taxation Laws<br>Amendment (Self<br>Assessment) Act 1992                         | 101, 1992                  | 30 June 1992  | 30 June 1992                                                                                        | ss. 12–14                                                          |
| Sales Tax Amendment<br>(Transitional) Act 1992                                   | 118, 1992                  | 30 Sept 1992  | 28 Oct 1992                                                                                         | —                                                                  |
| Student Assistance<br>Amendment Act 1992                                         | 138, 1992                  | 19 Nov 1992   | ss. 31–43: 1 Jan 1993<br>Remainder: Royal<br>Assent                                                 | —                                                                  |
| Taxation Laws<br>Amendment<br>(Superannuation) Act<br>1992                       | 208, 1992                  | 22 Dec 1992   | s 91–93: 22 Dec 1992<br>(s 2(1))                                                                    | —                                                                  |
| Corporate Law Reform<br>Act 1992                                                 | 210, 1992                  | 24 Dec 1992   | s 125: 23 June 1993 (s<br>2(3) and gaz 1993,<br>No S186)                                            | —                                                                  |
| Taxation Laws<br>Amendment Act (No. 5)<br>1992                                   | 224, 1992                  | 24 Dec 1992   | s 122–126: 24 Dec<br>1992 (s 2(1))                                                                  | —                                                                  |
| Taxation Laws<br>Amendment Act 1993                                              | 17, 1993                   | 9 June 1993   | s 63: 9 June 1993 (s<br>2(1))                                                                       | —                                                                  |
| Superannuation Industry<br>(Supervision)<br>Consequential<br>Amendments Act 1993 | 82, 1993                   | 30 Nov 1993   | ss. 1, 2, 14, 16(2), 41,<br>42, 45, 46, 48(1) and<br>52–64: 1 Dec 1993<br>Remainder: 1 July<br>1994 | s. 77                                                              |

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## Endnotes

### Endnote 3—Legislation history

| Act                                                                        | Number and year | Assent       | Commencement                                                                                                               | Application, saving and transitional provisions |
|----------------------------------------------------------------------------|-----------------|--------------|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| 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 ( <i>see</i> s. 2(2))<br>Schedule 2 (items 8–13): 1 July 1994<br>Remainder: Royal Assent | Sch. 2 (items 1, 7, 18, 20)                     |
| Taxation Laws Amendment Act (No. 2) 1995                                   | 169, 1995       | 16 Dec 1995  | Sch 8 (items 6–8): 16 Dec 1995 (s 2(1))                                                                                    | Sch 8 (item 8)                                  |
| Statute Law Revision Act 1996                                              | 43, 1996        | 25 Oct 1996  | Sch 4 (item 145): 25 Oct 1996 (s 2(1))                                                                                     | —                                               |
| 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  | Sch 16 (items 1–6, 8–11): 1 July 1997 (s 2(2) and gaz 1997, No S244)<br>Sch 16 (item 7): 17 Apr 1997 (s 2(1))              | —                                               |
| Income Tax (Consequential Amendments) Act 1997                             | 39, 1997        | 17 Apr 1997  | 1 July 1997                                                                                                                | Sch. 2 (items 5, 6)                             |

## Endnote 3—Legislation history

| Act                                                                                                           | Number and year | Assent       | Commencement                                                                         | Application, saving and transitional provisions |
|---------------------------------------------------------------------------------------------------------------|-----------------|--------------|--------------------------------------------------------------------------------------|-------------------------------------------------|
| Taxation Laws Amendment Act (No. 4) 1997                                                                      | 174, 1997       | 21 Nov 1997  | Sch 7 (items 17, 18):<br>21 Nov 1997 (s 2(1))                                        | —                                               |
| Taxation Laws (Technical Amendments) Act 1998                                                                 | 41, 1998        | 4 June 1998  | Sch 1 (items 1–3) and<br>Sch 6 (item 19):<br>4 June 1998 (s 2(1))                    | —                                               |
| 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  | Sch 1 (items 346–<br>352): 1 July 1999 (s<br>2(3))                                   | —                                               |
| Financial Sector Reform (Amendments and Transitional Provisions) Act (No. 1) 1999<br><br><b>as amended by</b> | 44, 1999        | 17 June 1999 | Sch 7 (items 227,<br>228): 1 July 1999 (s<br>3(2)(e), (16) and gaz<br>1999, No S283) | —                                               |
| Financial Sector Legislation Amendment Act (No. 1) 2000                                                       | 160, 2000       | 21 Dec 2000  | Schedule 1 (item 21):<br>Royal Assent<br>Remainder: 18 Jan<br>2001                   | —                                               |
| A New Tax System (Goods and Services Tax Administration) Act 1999<br><br><b>as amended by</b>                 | 56, 1999        | 8 July 1999  | 1 July 2000                                                                          | —                                               |
| A New Tax System (Pay As You Go) Act 1999                                                                     | 178, 1999       | 22 Dec 1999  | Sch 1 (items 70, 71):<br>1 July 2000 (s 2(2))                                        | —                                               |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                                           | Number and year | Assent      | Commencement                                                                                                                                      | Application, saving and transitional provisions |
|-----------------------------------------------------------------------------------------------|-----------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| A New Tax System (Indirect Tax Administration) Act 1999                                       | 59, 1999        | 8 July 1999 | 1 July 2000 (s 2)                                                                                                                                 | —                                               |
| <b>as amended by</b>                                                                          |                 |             |                                                                                                                                                   |                                                 |
| A New Tax System (Indirect Tax and Consequential Amendments) Act 1999                         | 176, 1999       | 22 Dec 1999 | Sch 5 (item 1): 1 July 2000 (s 2(10))                                                                                                             | —                                               |
| A New Tax System (Tax Administration) Act (No. 1) 2000                                        | 44, 2000        | 3 May 2000  | Sch 4 (item 1): 1 July 2000 (s 2(10))                                                                                                             | —                                               |
| A New Tax System (Family Assistance) (Consequential and Related Measures) Act (No. 2) 1999    | 83, 1999        | 8 July 1999 | Sch 10 (items 66, 67A): 10 Dec 1999 (s 2(6A)–(6C))<br>Sch 10 (item 67): never commenced (s 2(6B), (6C))<br>Sch 10 (item 68): 1 July 2000 (s 2(2)) | Sch 10 (item 68)                                |
| <b>as amended by</b>                                                                          |                 |             |                                                                                                                                                   |                                                 |
| Family and Community Services Legislation Amendment (1999 Budget and Other Measures) Act 1999 | 172, 1999       | 10 Dec 1999 | Sch 2 (items 1, 2, 5): 8 July 1999 (s 2(4))                                                                                                       | —                                               |
| A New Tax System (Australian Business Number Consequential Amendments) Act 1999               | 85, 1999        | 8 July 1999 | 8 July 1999 ( <i>see</i> s. 2)                                                                                                                    | —                                               |

## Endnote 3—Legislation history

| <b>Act</b>                                                                                            | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                      | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|-------------------------------------------------------------------------------------------------------|----------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Taxation Laws<br>Amendment Act (No. 4)<br>1999                                                        | 94, 1999                   | 16 July 1999  | Sch 7: 16 July 1999 (s<br>2(1))                                                                                                          | —                                                                  |
| Statute Stocktake Act<br>1999                                                                         | 118, 1999                  | 22 Sept 1999  | Sch 2 (items 25–28):<br>22 Sept 1999 (s 2)                                                                                               | —                                                                  |
| Superannuation<br>(Unclaimed Money and<br>Lost Members)<br>Consequential and<br>Transitional Act 1999 | 128, 1999                  | 13 Oct 1999   | s 9, Sch 1 (items 75,<br>76) and Sch 3 (items 5,<br>6): 13 Oct 1999 (s<br>2(1), (2), (6))<br>Sch 3 (items 2, 3):<br>2 June 1997 (s 2(5)) | s 9                                                                |
| Public Employment<br>(Consequential and<br>Transitional)<br>Amendment Act 1999                        | 146, 1999                  | 11 Nov 1999   | Sch 1 (items 911–<br>915): 5 Dec 1999 (s<br>2(1), (2))                                                                                   | —                                                                  |
| Australian Security<br>Intelligence Organisation<br>Legislation Amendment<br>Act 1999                 | 161, 1999                  | 10 Dec 1999   | Sch 6: 10 Dec 1999 (s<br>2(1))                                                                                                           | —                                                                  |
| A New Tax System<br>(Indirect Tax and<br>Consequential<br>Amendments) Act 1999                        | 176, 1999                  | 22 Dec 1999   | Sch 5 (items 2–10):<br>1 July 2000 (s 2(10),<br>(11))                                                                                    | —                                                                  |
| A New Tax System<br>(Indirect Tax and<br>Consequential<br>Amendments) Act<br>(No. 2) 1999             | 177, 1999                  | 22 Dec 1999   | Sch 7 (item 38) and<br>Sch 8 (items 19–22):<br>1 July 2000 (s 2(9))                                                                      | —                                                                  |

## Endnotes

### Endnote 3—Legislation history

| <b>Act</b>                                                   | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                       | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|--------------------------------------------------------------|----------------------------|---------------|-----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| A New Tax System (Pay<br>As You Go) Act 1999                 | 178, 1999                  | 22 Dec 1999   | Sch 1 (items 1–4, 85–<br>88) and Sch 2<br>(items 1–22, 35, 36,<br>75–82, 92, 93): 22 Dec<br>1999 (s 2(1)) | Sch 1 (items 3, 4)<br>and Sch 2<br>(items 35, 36, 92,<br>93)       |
| <b>as amended by</b>                                         |                            |               |                                                                                                           |                                                                    |
| A New Tax System<br>(Tax Administration)<br>Act 1999         | 179, 1999                  | 22 Dec 1999   | Sch 10 (item 20): 22<br>Dec 1999 (s 2(1))                                                                 | —                                                                  |
| A New Tax System<br>(Tax Administration)<br>Act (No. 1) 2000 | 44, 2000                   | 3 May 2000    | Sch 4 (items 2, 3): 22<br>Dec 1999 (s 2(1))                                                               | —                                                                  |

## Endnote 3—Legislation history

| Act                                                     | Number and year | Assent       | Commencement                                                                                                                                                                                                                                                                                                                                                           | Application, saving and transitional provisions                                                                              |
|---------------------------------------------------------|-----------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| A New Tax System (Tax Administration) Act 1999          | 179, 1999       | 22 Dec 1999  | Sch 1 (items 1–4, 7, 8), Sch 2 (items 1–4, 86–93, 103–107, 130, 131), Sch 3 (items 1, 2), Sch 4, Sch 5 (items 69, 73, 74), Sch 6 (items 14–24), Sch 10 (items 1–18), Sch 12 (item 21) and Sch 14: 22 Dec 1999 (s 2(1)–(6), (7)(b), (c)) Sch 2 (items 94–102), Sch 11 (items 111, 112), Sch 12 (items 4–20) and Sch 15 (items 9–18): 1 July 2000 (s 2(8), (9)(b), (12)) | Sch 1 (items 7, 8), Sch 2 (items 2, 107, 130, 131), Sch 3 (item 2), Sch 4 (item 2), Sch 5 (items 73, 74) and Sch 6 (item 24) |
| <b>as amended by</b>                                    |                 |              |                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                              |
| A New Tax System (Tax Administration) Act (No. 1) 2000  | 44, 2000        | 3 May 2000   | Sch 3 (item 4): 22 Dec 1999 (s 2(1))                                                                                                                                                                                                                                                                                                                                   | —                                                                                                                            |
| A New Tax System (Tax Administration) Act (No. 2) 2000  | 91, 2000        | 30 June 2000 | Sch 2 (item 1A): 1 July 2000 (s 3(1))                                                                                                                                                                                                                                                                                                                                  | —                                                                                                                            |
| Taxation Laws Amendment Act (No. 2) 2002                | 57, 2002        | 3 July 2002  | Sch 12 (item 41): 22 Dec 1999 (s 2(1) item 45)                                                                                                                                                                                                                                                                                                                         | —                                                                                                                            |
| Federal Magistrates (Consequential Amendments) Act 1999 | 194, 1999       | 23 Dec 1999  | Sch 24: 23 Dec 1999 (s 2(1))                                                                                                                                                                                                                                                                                                                                           | —                                                                                                                            |

## Endnotes

### Endnote 3—Legislation history

| <b>Act</b>                                                                          | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                                       | <b>Application, saving and transitional provisions</b> |
|-------------------------------------------------------------------------------------|------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| Diesel and Alternative Fuels Grants Scheme (Administration and Compliance) Act 1999 | 201, 1999              | 23 Dec 1999   | Sch 2: 24 Dec 1999 (s 2(3))                                                                                                                               | —                                                      |
| A New Tax System (Tax Administration) Act (No. 1) 2000                              | 44, 2000               | 3 May 2000    | Sch 1, Sch 3 (items 55–67) and Sch 4 (items 17–48): 22 Dec 1999 (s 2(1))<br>Sch 2 (item 12): 1 Apr 2000 (s 2(2))<br>Sch 3 (item 68): 1 July 2000 (s 2(8)) | Sch 3 (item 62)                                        |
| Taxation Laws Amendment Act (No. 2) 2000                                            | 58, 2000               | 31 May 2000   | Sch 8 (item 20): 1 July 1999 (s 2(13))                                                                                                                    | —                                                      |
| Fuel Sales Grants (Consequential Amendments) Act 2000                               | 60, 2000               | 19 June 2000  | 19 June 2000 (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  | Sch 2: 30 June 2000 (s 2(1))                                                                                                                              | —                                                      |
| New Business Tax System (Alienation of Personal Services Income) Act 2000           | 86, 2000               | 30 June 2000  | Sch 1 (items 26A, 26B, 27–58): 30 June 2000 (s 2(1))                                                                                                      | Sch 1 (item 58)                                        |

## Endnote 3—Legislation history

| Act                                                            | Number and year | Assent       | Commencement                                                                                                                                                 | Application, saving and transitional provisions |
|----------------------------------------------------------------|-----------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| New Business Tax System (Miscellaneous) Act (No. 2) 2000       | 89, 2000        | 30 June 2000 | Sch 2 (items 114, 116) and Sch 7: 22 Dec 1999 (s 2(6), (10))<br>Sch 2 (items 115, 117): 30 June 2000 (s 2(1))                                                |                                                 |
| <b>as amended by</b>                                           |                 |              |                                                                                                                                                              |                                                 |
| Taxation Laws Amendment Act (No. 2) 2002                       | 57, 2002        | 3 July 2002  | Sch 12 (item 46): 30 June 2000 (s 2(1) item 49)                                                                                                              | —                                               |
| A New Tax System (Tax Administration) Act (No. 2) 2000         | 91, 2000        | 30 June 2000 | Sch 1 and Sch 2 (items 68–120, 142A, 143, 144): 1 July 2000 (s 3(1))<br>Sch 3 (items 1–16): 22 Dec 1999 (s 3(4))                                             | Sch 1 (items 3, 4) and Sch 2 (item 144)         |
| <b>as amended by</b>                                           |                 |              |                                                                                                                                                              |                                                 |
| Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006 | 101, 2006       | 14 Sept 2006 | Sch 2 (items 14–17): 14 Sept 2006 (s 2(1) item 2)                                                                                                            | —                                               |
| Indirect Tax Legislation Amendment Act 2000                    | 92, 2000        | 30 June 2000 | Sch 1 (items 10, 10A, 11), Sch 4 (item 10), Sch 6 (items 8–10), Sch 7 (items 31–33), Sch 9 (items 12–16, 18) and Sch 11 (item 17): 1 July 2000 (s 2(1), (3)) | Sch 9 (item 18)                                 |

## Endnotes

### Endnote 3—Legislation history

| <b>Act</b>                                                                                                                                  | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                 | <b>Application, saving and transitional provisions</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------|------------------------|---------------|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| Social Security and Veterans' Entitlements Legislation Amendment (Miscellaneous Matters) Act 2000                                           | 94, 2000               | 30 June 2000  | Sch 5: 1 July 2000 (s 2(5))                                                                         | —                                                      |
| Youth Allowance Consolidation Act 2000                                                                                                      | 106, 2000              | 6 July 2000   | Sch 5 (items 10, 11): 1 July 1998 (s 2(3))<br>Sch 5 (item 12): 1 July 1999 (s 2(17))                | —                                                      |
| Social Security and Veterans' Entitlements Legislation Amendment (Private Trusts and Private Companies—Integrity of Means Testing) Act 2000 | 132, 2000              | 13 Nov 2000   | Sch 5: 13 Nov 2000 (s 2)                                                                            | —                                                      |
| Criminal Code Amendment (Theft, Fraud, Bribery and Related Offences) Act 2000                                                               | 137, 2000              | 24 Nov 2000   | Sch 2 (items 395–398, 418, 419): 24 May 2001 (s 2(3))                                               | Sch 2 (items 418, 419)                                 |
| Taxation Laws Amendment Act (No. 8) 2000                                                                                                    | 156, 2000              | 21 Dec 2000   | Sch 5 (items 4–17, 18(1A), (2)): 21 Dec 2000 (s 2(1))<br>Sch 7 (items 19, 20): 1 July 2000 (s 2(8)) | Sch 5 (item 18(1A), (2))                               |
| Taxation Laws Amendment Act (No. 7) 2000                                                                                                    | 173, 2000              | 21 Dec 2000   | Sch 2: 22 Dec 1999 (s 2(2))                                                                         | Sch 2 (item 5)                                         |
| Taxation Laws Amendment (Excise Arrangements) Act 2001                                                                                      | 25, 2001               | 6 Apr 2001    | Sch 7 (items 28–37): 4 May 2001 (s 2(1)(b))                                                         | —                                                      |

## Endnote 3—Legislation history

| Act                                                                                      | Number and year | Assent       | Commencement                                                                                                                                                                                                                         | Application, saving and transitional provisions                                                                       |
|------------------------------------------------------------------------------------------|-----------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| Corporations (Repeals, Consequential and Transitionals) Act 2001                         | 55, 2001        | 28 June 2001 | s 4–14 and Sch 3 (items 509, 510): 15 July 2001 (s 2(1), (3))                                                                                                                                                                        | s 4–14                                                                                                                |
| Family and Community Services Legislation (Simplification and Other Measures) Act 2001   | 71, 2001        | 30 June 2001 | Sch 2 (item 24): 1 July 1998 (s 2(6))                                                                                                                                                                                                | —                                                                                                                     |
| Taxation Laws Amendment Act (No. 3) 2001                                                 | 73, 2001        | 30 June 2001 | Sch 1 (items 21, 22, 58–62(1)), Sch 2 (items 1–40, 53, 86–95(1)), Sch 3 (items 20–33), Sch 4 (items 1, 10) and Sch 5: 30 June 2001 (s 2(1))<br>Sch 2 (items 48–52): 1 Jan 2001 (s 2(2))<br>Sch 3 (items 35, 36): 1 Apr 2001 (s 2(3)) | Sch 1 (items 22, 62(1)), Sch 2 (items 40, 48–53, 95(1)), Sch 3 (items 29, 32, 33), Sch 4 (item 10) and Sch 5 (item 3) |
| <b>as amended by</b>                                                                     |                 |              |                                                                                                                                                                                                                                      |                                                                                                                       |
| Taxation Laws Amendment Act (No. 2) 2002                                                 | 57, 2002        | 3 July 2002  | Sch 12 (item 56): 30 June 2001 (s 2(1) item 56)                                                                                                                                                                                      | —                                                                                                                     |
| Child Support Legislation Amendment Act 2001                                             | 75, 2001        | 30 June 2001 | Sch 5 (items 71–74): 30 June 2001 (s 2(1))                                                                                                                                                                                           | Sch 5 (item 74)                                                                                                       |
| Financial Sector (Collection of Data–Consequential and Transitional Provisions) Act 2001 | 121, 2001       | 24 Sept 2001 | ss. 1–3: Royal Assent<br>Remainder: 1 July 2002 ( <i>see</i> s. 2(2) and <i>Gazette</i> 2002, No. GN24)                                                                                                                              | —                                                                                                                     |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                            | Number and year | Assent     | Commencement                                                                                                                                                        | Application, saving and transitional provisions |
|--------------------------------------------------------------------------------|-----------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| National Crime Authority Legislation Amendment Act 2001                        | 135, 2001       | 1 Oct 2001 | Schedules 1–7 and 9–12: 12 Oct 2001 ( <i>see Gazette</i> 2001, No. S428)<br>Schedule 8: 13 Oct 2001 ( <i>see Gazette</i> 2001, No. S428)<br>Remainder: Royal Assent | —                                               |
| Treasury Legislation Amendment (Application of Criminal Code) Act (No. 2) 2001 | 146, 2001       | 1 Oct 2001 | s 4 and Sch 3: 15 Dec 2001 (s 2(1))                                                                                                                                 | 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<br>Remainder: Royal Assent                                                                                                                  | Sch. 1 (item 25)                                |
| Taxation Laws Amendment Act (No. 6) 2001                                       | 169, 2001       | 1 Oct 2001 | Sch 6 (items 18, 18A, 19(3), (4)): 1 Oct 2001 (s 2(1))                                                                                                              | 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)                                |

## Endnote 3—Legislation history

| <b>Act</b>                                                                        | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                  | <b>Application, saving and transitional provisions</b> |
|-----------------------------------------------------------------------------------|------------------------|---------------|----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| Taxation Laws Amendment (Superannuation) Act (No. 2) 2002                         | 51, 2002               | 29 June 2002  | Sch 6 (items 10, 11):<br>1 July 2002 (s 2(1) item 13)<br>Sch 6 (items 12–14):<br>27 July 2002 (s 2(1) item 14)       | Sch 6 (items 11, 14)                                   |
| Taxation Laws Amendment Act (No. 2) 2002                                          | 57, 2002               | 3 July 2002   | Sch 12 (items 36, 37):<br>15 Dec 2001 (s 2(1) items 40, 41)<br>Sch 12 (items 87–94):<br>3 July 2002 (s 2(1) item 66) | —                                                      |
| New Business Tax System (Consolidation) Act (No. 1) 2002                          | 68, 2002               | 22 Aug 2002   | 24 Oct 2002 ( <i>see</i> s. 2)                                                                                       | —                                                      |
| Proceeds of Crime (Consequential Amendments and Transitional Provisions) Act 2002 | 86, 2002               | 11 Oct 2002   | ss. 1–3: Royal Assent<br>Remainder: 1 Jan 2003<br>( <i>see</i> s. 2(1) and <i>Gazette</i> 2002, No. GN44)            | —                                                      |
| New Business Tax System (Consolidation and Other Measures) Act (No. 1) 2002       | 117, 2002              | 2 Dec 2002    | Sch 11 (items 12–15) and Sch 14 (items 14, 15): 24 Oct 2002 (s 2(1) item 9)                                          | —                                                      |
| Australian Crime Commission Establishment Act 2002                                | 125, 2002              | 10 Dec 2002   | Schedule 2 (items 125–187, 226):<br>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):<br>20 May 2002<br>Remainder: Royal Assent                                     | —                                                      |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                 | Number and year | Assent       | Commencement                                                                                                                                                                                                        | Application, saving and transitional provisions            |
|---------------------------------------------------------------------|-----------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| New Business Tax System (Consolidation and Other Measures) Act 2003 | 16, 2003        | 11 Apr 2003  | Sch 4 (items 8–10), Sch 6 (items 11, 12), Sch 14 (items 8–12), Sch 23 (item 14) and Sch 24 (items 1–19): 24 Oct 2002 (s 2(1) items 3, 4, 9, 13, 14) Sch 28 (items 14–18, 19(3)): 29 June 2002 (s 2(1) items 17, 19) | 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<br>Schedule 10 (item 12): Royal Assent                                                                                                                              | Sch. 9 (items 18(2), 19)                                   |
| Taxation Laws Amendment Act (No. 3) 2003                            | 101, 2003       | 14 Oct 2003  | Sch 6 (item 32): 10 Dec 1999 (s 2(1) item 28)<br>Sch 6 (item 33): 1 July 2000 (s 2(1) item 29)<br>Sch 6 (items 34, 35): 14 Oct 2003 (s 2(1) items 30, 31)                                                           | —                                                          |

## Endnote 3—Legislation history

| <b>Act</b>                                                                                                                         | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                               | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------|-----------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Taxation Laws<br>Amendment Act (No. 8)<br>2003                                                                                     | 107, 2003                  | 21 Oct 2003   | Schedule 2 (items 15–<br>26, 40) and Schedule 7<br>(items 19–22): Royal<br>Assent | Sch. 2 (item 40)<br>and Sch. 7<br>(items 20, 22)                   |
| Superannuation<br>(Government<br>Co-contribution for Low<br>Income Earners)<br>(Consequential<br>Amendments) Act 2003              | 111, 2003                  | 12 Nov 2003   | 12 Nov 2003                                                                       | Sch. 1 (item 25)                                                   |
| Family and Community<br>Services and Veterans'<br>Affairs Legislation<br>Amendment (2003<br>Budget and Other<br>Measures) Act 2003 | 122, 2003                  | 5 Dec 2003    | Schedule 2 (items 24–<br>26): Royal Assent                                        | Sch. 2 (item 26)                                                   |
| New Business Tax<br>System (Taxation of<br>Financial Arrangements)<br>Act (No. 1) 2003                                             | 133, 2003                  | 17 Dec 2003   | 17 Dec 2003                                                                       | Sch. 4 (item 79)                                                   |
| Taxation Laws<br>Amendment Act (No. 5)<br>2003                                                                                     | 142, 2003                  | 17 Dec 2003   | Schedule 8 (items 22,<br>23, 24(4)): Royal<br>Assent                              | Sch. 8<br>(item 24(4))                                             |
| Higher Education<br>Support (Transitional<br>Provisions and<br>Consequential<br>Amendments) Act 2003                               | 150, 2003                  | 19 Dec 2003   | Sch 2 (items 152–<br>160): 1 Jan 2004 (s<br>2(1) item 16)                         | —                                                                  |
| Taxation Laws<br>Amendment Act (No. 2)<br>2004                                                                                     | 20, 2004                   | 23 Mar 2004   | Schedule 6: 1 July<br>2000<br>Remainder: Royal<br>Assent                          | —                                                                  |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                                           | Number and year | Assent       | Commencement                                                                                                                                                              | Application, saving and transitional provisions |
|-----------------------------------------------------------------------------------------------|-----------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Military Rehabilitation and Compensation (Consequential and Transitional Provisions) Act 2004 | 52, 2004        | 27 Apr 2004  | ss. 1–3: Royal Assent<br>Remainder: 1 July 2004 ( <i>see</i> s. 2(1))                                                                                                     | —                                               |
| Tax Laws Amendment (2004 Measures No. 2) Act 2004                                             | 83, 2004        | 25 June 2004 | Sch 1 (item 84):<br>30 June 2000 (s 2(1) item 2)<br>Sch 1 (item 107): 17 Dec 2003 (s 2(1) item 11)<br>Sch 1 (items 125, 126(1), (6), (11)): 25 June 2004 (s 2(1) item 12) | Sch 1 (item 126(1), (6), (11))                  |
| Tax Laws Amendment (2004 Measures No. 1) Act 2004                                             | 95, 2004        | 29 June 2004 | Sch 10 (item 40): repealed before commencing (s 2(1) item 8)<br>Sch 10 (items 41, 44(2), (3), 45): 1 July 2005 (s 2(1) item 8)                                            | Sch 10 (items 44(2), (3), 45)                   |
| <b>as amended by</b>                                                                          |                 |              |                                                                                                                                                                           |                                                 |
| Tax Laws Amendment (2006 Measures No. 2) Act 2006                                             | 58, 2006        | 22 June 2006 | Sch 7 (items 210, 211): 1 July 2005 (s 2(1) items 22, 23)                                                                                                                 | —                                               |

## Endnote 3—Legislation history

| <b>Act</b>                                                                | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                                                                                 | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|---------------------------------------------------------------------------|----------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Taxation Laws<br>Amendment Act (No. 1)<br>2004                            | 101, 2004                  | 30 June 2004  | Sch 11 (items 3–15):<br>22 Dec 1999 (s 2(1)<br>item 12)<br>Sch 11 (item 130):<br>30 June 2001 (s 2(1)<br>item 15)<br>Sch 11 (items 155–<br>160, 163, 164):<br>30 June 2004 (s 2(1)<br>items 17, 18) | —                                                                  |
| Tax Laws Amendment<br>(Small Business<br>Measures) Act 2004               | 134, 2004                  | 13 Dec 2004   | Schedule 1 (items 15,<br>16), Schedule 2<br>(items 22, 23) and<br>Schedule 3 (items 8–<br>10): Royal Assent                                                                                         | Sch. 1 (item 16),<br>Sch. 2 (item 23),<br>and Sch. 3<br>(item 10)  |
| Financial Framework<br>Legislation Amendment<br>Act 2005                  | 8, 2005                    | 22 Feb 2005   | s. 4 and Schedule 1<br>(items 426, 496):<br>Royal Assent                                                                                                                                            | s. 4 and Sch. 1<br>(item 496)                                      |
| Tax Laws Amendment<br>(Long-term<br>Non-reviewable<br>Contracts) Act 2005 | 10, 2005                   | 22 Feb 2005   | Schedule 1 (item 18):<br>1 July 2005                                                                                                                                                                | —                                                                  |
| Tax Laws Amendment<br>(2004 Measures No. 6)<br>Act 2005                   | 23, 2005                   | 21 Mar 2005   | Schedule 2 (items 13,<br>14(2)) and Schedule 3<br>(items 103–109,<br>111(3)): Royal Assent                                                                                                          | Sch. 2<br>(item 14(2)) and<br>Sch. 3<br>(item 111(3))              |
| Tax Laws Amendment<br>(2004 Measures No. 7)<br>Act 2005                   | 41, 2005                   | 1 Apr 2005    | Schedule 1 (items 12,<br>13) and Schedule 10<br>(items 233–241, 275):<br>Royal Assent                                                                                                               | Sch. 1 (item 13)                                                   |
| Tax Laws Amendment<br>(2005 Measures No. 3)<br>Act 2005                   | 63, 2005                   | 26 June 2005  | Schedule 3: Royal<br>Assent                                                                                                                                                                         | Sch. 3 (item 3)                                                    |

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Compilation No. 199

Compilation date: 24/06/2023

Registered: 06/07/2023

## Endnotes

### Endnote 3—Legislation history

| <b>Act</b>                                                             | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>                                                               | <b>Application, saving and transitional provisions</b> |
|------------------------------------------------------------------------|------------------------|---------------|-----------------------------------------------------------------------------------|--------------------------------------------------------|
| Tax Laws Amendment (Improvements to Self Assessment) Act (No. 1) 2005  | 75, 2005               | 29 June 2005  | 29 June 2005                                                                      | Sch. 1 (item 31) and Sch. 2 (item 16)                  |
| Tax Laws Amendment (2005 Measures No. 1) Act 2005                      | 77, 2005               | 29 June 2005  | 29 June 2005                                                                      | Sch. 4 (items 7, 9)                                    |
| Tax Laws Amendment (2005 Measures No. 2) Act 2005                      | 78, 2005               | 29 June 2005  | 29 June 2005                                                                      | Sch. 4 (item 5) and Sch. 6 (item 28(1))                |
| Higher Education Legislation Amendment (2005 Measures No. 2) Act 2005  | 83, 2005               | 6 July 2005   | Schedule 3: Royal Assent                                                          | —                                                      |
| Statute Law Revision Act 2005                                          | 100, 2005              | 6 July 2005   | Schedule 1 (items 64, 65): Royal Assent                                           | —                                                      |
| Tax Laws Amendment (Loss Recoupment Rules and Other Measures) Act 2005 | 147, 2005              | 14 Dec 2005   | Schedule 2 (item 25): Royal Assent                                                | —                                                      |
| Tax Laws Amendment (2005 Measures No. 4) Act 2005                      | 160, 2005              | 19 Dec 2005   | Schedule 4: 6 June 2006 ( <i>see</i> F2006L01656)<br>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)                                       |

## Endnote 3—Legislation history

| <b>Act</b>                                                                   | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                        | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|------------------------------------------------------------------------------|----------------------------|---------------|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Student Assistance<br>Legislation Amendment<br>Act 2006                      | 47, 2006                   | 22 May 2006   | Schedule 1 (items 24,<br>25) and Schedule 2<br>(items 26, 27): 1 July<br>2006                              | Sch. 1 (item 25)<br>and Sch. 2<br>(item 27)                        |
| Tax Laws Amendment<br>(2006 Measures No. 2)<br>Act 2006                      | 58, 2006                   | 22 June 2006  | Sch 7 (items 131–169,<br>217–219): 22 June<br>2006 (s 2(1) items 6,<br>24)                                 | Sch 7 (items 133,<br>138, 139, 165)                                |
| Fuel Tax (Consequential<br>and Transitional<br>Provisions) Act 2006          | 73, 2006                   | 26 June 2006  | Sch 5 (items 39–60,<br>160–165): 1 July 2006<br>(s 2(1) items 18, 19,<br>21)                               | Sch 5 (items 53–<br>58, 60)                                        |
| Excise Laws<br>Amendment (Fuel Tax<br>Reform and Other<br>Measures) Act 2006 | 74, 2006                   | 26 June 2006  | Schedule 1 (items 97–<br>100): 1 July 2006                                                                 | —                                                                  |
| Petroleum Resource<br>Rent Tax Assessment<br>Amendment Act 2006              | 78, 2006                   | 30 June 2006  | Schedule 1 (items 11,<br>12) and Schedule 4<br>(items 25–38): 1 July<br>2006                               | Sch. 1 (item 12)<br>and Sch. 4<br>(item 38)                        |
| Tax Laws Amendment<br>(2006 Measures No. 3)<br>Act 2006                      | 80, 2006                   | 30 June 2006  | Schedule 4 (items 10–<br>14), Schedule 6<br>(items 10, 11) and<br>Schedule 7 (items 4–<br>6): Royal Assent | Sch. 4 (item 14)<br>and Sch. 7<br>(item 6)                         |
| <b>as amended by</b>                                                         |                            |               |                                                                                                            |                                                                    |
| Tax Laws<br>Amendment (2006<br>Measures No. 6) Act<br>2007                   | 4, 2007                    | 19 Feb 2007   | Schedule 2 (item 23):<br>Royal Assent                                                                      | —                                                                  |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                        | Number and year | Assent       | Commencement                                                                                                         | Application, saving and transitional provisions           |
|----------------------------------------------------------------------------|-----------------|--------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| Law Enforcement Integrity Commissioner (Consequential Amendments) Act 2006 | 86, 2006        | 30 June 2006 | Schedule 1 (items 71, 72): 30 Dec 2006 ( <i>see</i> 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<br>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  | Sch 1 (item 25): 22 Dec 1999 (s 2(1) item 21)<br>Sch 4 (item 32): 15 Mar 2007 (s 2(1) item 44)                       | —                                                         |
| Tax Laws Amendment (Simplified Superannuation) Act 2007                    | 9, 2007         | 15 Mar 2007  | Sch 1 (items 19–24), Sch 2 (items 4, 5), Sch 4 (items 11–16) and Sch 5 (items 31–36): 15 Mar 2007 (s 2(1) items 2–8) | 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  | Sch 1 (items 366–393, 406(1)–(3)), Sch 3 (items 61–66) and Sch 4 (item 12): 15 Mar 2007 (s 2(1) items 2, 8, 12)      | Sch 1 (item 406(1)–(3)) and Sch 3 (item 66)               |

## Endnote 3—Legislation history

| <b>Act</b>                                                                                        | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                                                                                                                                              | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b>                             |
|---------------------------------------------------------------------------------------------------|----------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Private Health Insurance<br>(Transitional Provisions<br>and Consequential<br>Amendments) Act 2007 | 32, 2007                   | 30 Mar 2007   | Schedule 3 (items 17,<br>18): 1 July 2007                                                                                                                                                                                                                        | —                                                                                              |
| Tax Laws Amendment<br>(2006 Measures No. 7)<br>Act 2007                                           | 55, 2007                   | 12 Apr 2007   | 12 Apr 2007                                                                                                                                                                                                                                                      | —                                                                                              |
| Tax Laws Amendment<br>(2007 Measures No. 1)<br>Act 2007                                           | 56, 2007                   | 12 Apr 2007   | 12 Apr 2007                                                                                                                                                                                                                                                      | Sch. 1 (item 5)<br>and Sch. 3<br>(item 39)                                                     |
| Tax Laws Amendment<br>(2007 Measures No. 2)<br>Act 2007                                           | 78, 2007                   | 21 June 2007  | Schedule 3 (item 22):<br>Royal Assent                                                                                                                                                                                                                            | —                                                                                              |
| Tax Laws Amendment<br>(2007 Measures No. 3)<br>Act 2007                                           | 79, 2007                   | 21 June 2007  | Schedule 8 (items 3,<br>26(1), (2)): 1 July<br>2007<br>Schedule 10 (items 1,<br>2, 14–32): Royal<br>Assent                                                                                                                                                       | Sch. 8<br>(item 26(1), (2))<br>and Sch. 10<br>(item 32)                                        |
| Tax Laws Amendment<br>(Small Business) Act<br>2007                                                | 80, 2007                   | 21 June 2007  | 21 June 2007                                                                                                                                                                                                                                                     | Sch. 2<br>(item 67(3)) and<br>Sch. 6 (item 9)                                                  |
| Tax Laws Amendment<br>(2007 Measures No. 4)<br>Act 2007                                           | 143, 2007                  | 24 Sept 2007  | Sch 1 (items 212, 222,<br>225, 226), Sch 4<br>(items 47, 48, 51, 52),<br>Sch 5 (items 29, 30,<br>48(1), (4), (5)) and<br>Sch 7 (items 99–102,<br>104(3)): 24 Sept 2007<br>(s 2(1) items 2, 4, 5, 7,<br>11)<br>Sch 5 (item 47): 15<br>Mar 2007 (s 2(1)<br>item 6) | Sch 1 (items 222,<br>225, 226), Sch 4<br>(items 51, 52) and<br>Sch 5 (item 48(1),<br>(4), (5)) |

## Endnotes

### Endnote 3—Legislation history

| <b>Act</b>                                                                                   | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                             | <b>Application, saving and transitional provisions</b> |
|----------------------------------------------------------------------------------------------|------------------------|---------------|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| 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   | Sch 1 (item 60): 18 Oct 2008 (s 2(1) item 2)                                                                    | —                                                      |
| Tax Laws Amendment (Education Refund) Act 2008                                               | 141, 2008              | 9 Dec 2008    | Schedule 1 (items 8–10): Royal Assent                                                                           | Sch. 1 (item 10)                                       |

## Endnote 3—Legislation history

| <b>Act</b>                                                                                | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                    | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b>                                                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------------|----------------------------|---------------|------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tax Laws Amendment<br>(Luxury Car Tax—Minor<br>Amendments) Act 2008                       | 150, 2008                  | 11 Dec 2008   | Schedule 1 (items 6,<br>7): Royal Assent                               | Sch. 1 (item 7)                                                                                                                                                                                                                                                                                    |
| Temporary Residents’<br>Superannuation<br>Legislation Amendment<br>Act 2008               | 151, 2008                  | 11 Dec 2008   | Schedule 1 (items 23–<br>26): 18 Dec 2008 ( <i>see</i><br>F2008L04636) | —                                                                                                                                                                                                                                                                                                  |
| Migration Legislation<br>Amendment (Worker<br>Protection) Act 2008                        | 159, 2008                  | 18 Dec 2008   | Schedule 2: 14 Sept<br>2009 ( <i>see</i><br>F2009L02375)               | Sch. 2 (item 2)                                                                                                                                                                                                                                                                                    |
| Tax Bonus for Working<br>Australians<br>(Consequential<br>Amendments) Act<br>(No. 2) 2009 | 6, 2009                    | 18 Feb 2009   | Schedule 1 (items 5–<br>7): 18 Feb 2009 ( <i>see</i> s.<br>2(1))       | —                                                                                                                                                                                                                                                                                                  |
| Tax Laws Amendment<br>(2008 Measures No. 6)<br>Act 2009                                   | 14, 2009                   | 26 Mar 2009   | Schedule 2 and<br>Schedule 4 (items 37–<br>44): Royal Assent           | Sch. 2 (item 9)<br>and Sch. 4<br>(items 39, 44)                                                                                                                                                                                                                                                    |
| Tax Laws Amendment<br>(Taxation of Financial<br>Arrangements) Act 2009                    | 15, 2009                   | 26 Mar 2009   | Schedule 1<br>(items 101–105):<br>Royal Assent                         | Sch. 1 (items 102,<br>103, 104(1)–(4),<br>(6), (8)–(13),<br>(16)–(19), 105(2))<br>Sch. 1<br>(item 104(5)) (am.<br>by 147, 2011,<br>Sch. 4 [item 1])<br>Sch. 1<br>(item 104(7)) (am.<br>by 136, 2010,<br>Sch. 3 [item 133])<br>Sch. 1<br>(item 104(7A))<br>(ad. by 136, 2010,<br>Sch. 3 [item 134]) |

## Endnotes

### Endnote 3—Legislation history

| Act                                                        | Number and year | Assent      | Commencement                                              | Application, saving and transitional provisions                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------|-----------------|-------------|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                            |                 |             |                                                           | Sch 1<br>(item 104(14))<br>(am by 85, 2013,<br>Sch 8 [items 49–<br>51])<br>Sch 1<br>(item 104(15))<br>(am by 85, 2013,<br>Sch 8 [items 52–<br>54])<br>Sch. 1<br>(item 104A) (ad.<br>by 147, 2011,<br>Sch. 4 [item 2])<br>Sch. 1<br>(items 104B,<br>104C) (ad. by 99,<br>2012, Sch. 2<br>[item 5])<br>Sch. 1<br>(item 105(1)) (am.<br>by 147, 2011,<br>Sch. 4 [item 3]) |
| <b>as amended by</b>                                       |                 |             |                                                           |                                                                                                                                                                                                                                                                                                                                                                        |
| Tax Laws<br>Amendment (2010<br>Measures No. 4) Act<br>2010 | 136, 2010       | 7 Dec 2010  | Sch 3 (items 133,<br>134): 26 Mar 2009 (s<br>2(1) item 8) | —                                                                                                                                                                                                                                                                                                                                                                      |
| Tax Laws<br>Amendment (2011<br>Measures No. 7) Act<br>2011 | 147, 2011       | 29 Nov 2011 | Schedule 4: 30 Nov<br>2011                                | Sch. 4 (item 4)                                                                                                                                                                                                                                                                                                                                                        |

## Endnote 3—Legislation history

| <b>Act</b>                                                                            | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                                                       | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|---------------------------------------------------------------------------------------|----------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Tax Laws<br>Amendment (2012<br>Measures No. 2) Act<br>2012                            | 99, 2012                   | 29 June 2012  | Sch 2 (item 5): 26 Mar<br>2009 (s 2(1) item 6)                                                                                                                            | —                                                                  |
| Taxation and<br>Superannuation Laws<br>Amendment (2013<br>Measures No. 2) Act<br>2013 | 85, 2013                   | 28 June 2013  | Sch 8 (items 49–54):<br>26 Mar 2009 (s 2(1)<br>item 11)                                                                                                                   | —                                                                  |
| Tax Laws Amendment<br>(2009 Measures No. 1)<br>Act 2009                               | 27, 2009                   | 26 Mar 2009   | Schedule 1 (items 1–3,<br>5): Royal Assent<br>Schedule 1 (item 4):<br>1 July 2013<br>Schedule 2 (items 64–<br>66) and Schedule 3<br>(items 11–18, 102(1)):<br>27 Mar 2009 | Sch. 1 (item 5)<br>and Sch. 3<br>(item 102(1))                     |
| Tax Laws Amendment<br>(2009 Measures No. 2)<br>Act 2009                               | 42, 2009                   | 23 June 2009  | Schedule 1 (items 34,<br>35) and Schedule 6<br>(item 34): Royal<br>Assent                                                                                                 | Sch. 1 (item 35)                                                   |
| Tax Laws Amendment<br>(2009 Measures No. 3)<br>Act 2009                               | 47, 2009                   | 24 June 2009  | Schedule 1 (items 1, 2,<br>6): 25 June 2009<br>Schedule 1 (items 3–<br>5): 1 July 2014<br>Schedule 2 (items 2–<br>15): Royal Assent                                       | Sch. 1 (item 6)<br>and Sch. 2<br>(item 15)                         |
| <b>as amended by</b>                                                                  |                            |               |                                                                                                                                                                           |                                                                    |
| Tax Laws<br>Amendment (2011<br>Measures No. 4) Act<br>2011                            | 43, 2011                   | 27 June 2011  | Sch 1 (items 5–8, 12):<br>28 June 2011 (s 2(1)<br>items 2, 4)                                                                                                             | Sch 1 (item 12)                                                    |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                                | Number and year | Assent       | Commencement                                                                                                                                  | Application, saving and transitional provisions       |
|------------------------------------------------------------------------------------|-----------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|
| Tax Laws Amendment (2009 Measures No. 4) Act 2009                                  | 88, 2009        | 18 Sept 2009 | Schedule 2 (items 16–22, 25–31): 1 Oct 2009<br>Schedule 2 (item 24): 1 Jan 2010<br>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  | Sch 1 (items 14–26) and Sch 2: 1 Mar 2010 (s 2(1) items 2, 4)                                                                                 | Sch 1 (item 26) and Sch 2                             |
| Tax Laws Amendment (2009 Measures No. 5) Act 2009                                  | 118, 2009       | 4 Dec 2009   | Sch 1 (items 47–49, 51(2), 53, 54) and Sch 2: 4 Dec 2009 (s 2(1) items 4–6)                                                                   | Sch 1 (items 51(2), 53, 54) and Sch 2 (items 2, 3, 5) |
| Tax Laws Amendment (Resale Royalty Right for Visual Artists) Act 2009              | 126, 2009       | 9 Dec 2009   | Schedule 1 (items 19, 20): 9 June 2010 ( <i>see</i> 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<br>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                                                                                                            | —                                                     |

## Endnote 3—Legislation history

| <b>Act</b>                                                                    | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                                                                                                                                                                                                                                        | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b>                                                     |
|-------------------------------------------------------------------------------|----------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|
| Tax Laws Amendment<br>(2009 GST<br>Administration<br>Measures) Act 2010       | 20, 2010                   | 24 Mar 2010   | Schedule 1 (items 15,<br>16, 18–20), Schedule 3<br>(items 30, 31) and<br>Schedule 5 (items 8–<br>11): Royal Assent<br>Schedule 2 (items 19–<br>22, 23(1)): 1 July 2010                                                                                                                                                                                     | Sch. 1 (items 19,<br>20), Sch. 2<br>(item 23(1)) and<br>Sch. 3 (item 31)                                               |
| Tax Laws Amendment<br>(2010 GST<br>Administration Measures<br>No. 1) Act 2010 | 21, 2010                   | 24 Mar 2010   | Schedule 1 (items 24–<br>29): Royal Assent                                                                                                                                                                                                                                                                                                                 | Sch. 1 (item 29)                                                                                                       |
| Tax Laws Amendment<br>(2010 Measures No. 1)<br>Act 2010                       | 56, 2010                   | 3 June 2010   | s 4(2), Sch 3 (items 9,<br>10(1), (5)), Sch 5<br>(items 191–193) and<br>Sch 6 (items 12–14,<br>27–36, 44–53, 110,<br>111, 116, 159, 160):<br>3 June 2010 (s 2(1)<br>items 1, 7, 11, 15, 20,<br>23)<br>Sch 1 (item 8): 17 Dec<br>2010 (s 2(1) item 4)<br>Sch 2 (items 3, 4) and<br>Sch 6 (items 58–97,<br>101–105): 4 June 2010<br>(s 2(1) items 6, 16, 17) | s 4(2), Sch 2<br>(item 4), Sch 3<br>(item 10(1), (5)),<br>Sch 5 (item 193)<br>and Sch 6<br>(items 14, 53,<br>101, 105) |
| Tax Laws Amendment<br>(2010 GST<br>Administration Measures<br>No. 2) Act 2010 | 74, 2010                   | 28 June 2010  | Schedule 1 (items 41,<br>42, 45, 56–63): Royal<br>Assent<br>Schedule 2 (items 13–<br>46): 1 July 2010                                                                                                                                                                                                                                                      | Sch. 1 (items 45,<br>63) and Sch. 2<br>(item 46)                                                                       |
| Tax Laws Amendment<br>(2010 Measures No. 2)<br>Act 2010                       | 75, 2010                   | 28 June 2010  | Schedule 2 (items 3–<br>24): 1 July 2010                                                                                                                                                                                                                                                                                                                   | Sch. 2 (item 24)                                                                                                       |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                        | Number and year | Assent       | Commencement                                                                                                               | Application, saving and transitional provisions |
|----------------------------------------------------------------------------|-----------------|--------------|----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| 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 | Sch 3 and Sch 5 (items 4, 5, 7): 29 June 2010 (s 2(1) item 3)                                                              | Sch 5 (item 7)                                  |
| <b>as amended by</b>                                                       |                 |              |                                                                                                                            |                                                 |
| Tax Laws Amendment (2011 Measures No. 9) Act 2012                          | 12, 2012        | 21 Mar 2012  | Sch 6 (item 190): 21 Mar 2012 (s 2(1) item 31)                                                                             | —                                               |
| Tax Laws Amendment (New Tax System for Managed Investment Trusts) Act 2016 | 53, 2016        | 5 May 2016   | Sch 6 (item 69) and Sch 8 (item 1): 5 May 2016 (s 2(1) items 2, 4))                                                        | Sch 8 (item 1)                                  |
| <b>as amended by</b>                                                       |                 |              |                                                                                                                            |                                                 |
| Treasury Laws Amendment (2018 Measures No. 5) Act 2019                     | 15, 2019        | 12 Mar 2019  | Sch 1 (items 43–46): 1 Apr 2019 (s 2(1) item 2)                                                                            | Sch 1 (item 46)                                 |
| Paid Parental Leave (Consequential Amendments) Act 2010                    | 105, 2010       | 14 July 2010 | Sch 1 (items 71–82) and Sch 2 (items 1, 2): 1 Oct 2010 (s 2(1) items 11, 14) Sch 1 (item 83): 17 Dec 2010 (s 2(1) item 12) | Sch 2 (items 1, 2)                              |
| Superannuation Legislation Amendment Act 2010                              | 117, 2010       | 16 Nov 2010  | Schedule 4 (item 25): Royal Assent                                                                                         | —                                               |

## Endnote 3—Legislation history

| <b>Act</b>                                                                     | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                                                                                             | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|--------------------------------------------------------------------------------|----------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Tax Laws Amendment<br>(Confidentiality of<br>Taxpayer Information)<br>Act 2010 | 145, 2010                  | 16 Dec 2010   | Schedule 1,<br>Schedule 2 (items 96–<br>117, 124, 125) and<br>Schedule 3 (items 16–<br>19): 17 Dec 2010                                                                                                         | Sch. 1 (items 2, 3)<br>and Sch. 2<br>(items 124, 125)              |
| Human Services<br>Legislation Amendment<br>Act 2011                            | 32, 2011                   | 25 May 2011   | Sch 4 (item 628):<br>never commenced (s<br>2(1) item 4)<br>Sch 4 (item 629):<br>1 July 2011 (s 2(1)<br>item 5)                                                                                                  | —                                                                  |
| Tax Laws Amendment<br>(2011 Measures No. 2)<br>Act 2011                        | 41, 2011                   | 27 June 2011  | Schedule 5 (items 10–<br>14, 21–23): 28 June<br>2011<br>Schedule 5 (item 24):<br>1 July 2011 ( <i>see s.</i><br>2(1))<br>Schedule 5 (items 34,<br>35, 146, 147, 168–172,<br>401–411, 421, 422):<br>Royal Assent | Sch. 5 (items 13,<br>14, 422)                                      |
| Tax Laws Amendment<br>(2011 Measures No. 4)<br>Act 2011                        | 43, 2011                   | 27 June 2011  | Sch 1 (items 1–4, 12):<br>28 June 2011 (s 2(1)<br>items 2, 4)<br>Sch 1 (items 9–11):<br>1 July 2016 (s 2(1)<br>item 3)<br>Sch 4: 27 June 2011<br>(s 2(1) item 9)                                                | Sch 1 (item 12)<br>and Sch 4 (item 5)                              |
| Acts Interpretation<br>Amendment Act 2011                                      | 46, 2011                   | 27 June 2011  | Schedule 2<br>(items 1109–1111) and<br>Schedule 3 (items 10,<br>11): 27 Dec 2011                                                                                                                                | Sch. 3 (items 10,<br>11)                                           |

## Endnotes

### Endnote 3—Legislation history

| <b>Act</b>                                                   | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                                                  | <b>Application, saving and transitional provisions</b>              |
|--------------------------------------------------------------|------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| 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 ( <i>see</i> s. 2(1))                                                                                    | —                                                                   |
| Clean Energy (Household Assistance Amendments) Act 2011      | 141, 2011              | 29 Nov 2011   | Sch 6 (items 12, 13): 14 May 2012 (s 2(1) item 14)                                                                                                                   | —                                                                   |
| 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<br>Schedule 8 (items 10–35, 37, 39, 40): 1 Jan 2012<br>Schedule 8 (item 36): 1 July 2012 | Sch. 3 (items 2, 3), Sch. 5 (item 16) and Sch. 8 (items 37, 39, 40) |

## Endnote 3—Legislation history

| Act                                                                                        | Number and year | Assent      | Commencement                                                                                                                                                                                                      | Application, saving and transitional provisions |
|--------------------------------------------------------------------------------------------|-----------------|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Tax Laws Amendment (2011 Measures No. 9) Act 2012                                          | 12, 2012        | 21 Mar 2012 | Sch 6 (items 27–29): 22 Dec 1999 (s 2(1) item 11)<br>Sch 6 (items 84–93, 186, 187, 191, 192, 212, 213, 218, 241–246, 248–251): 21 Mar 2012 (s 2(1) items 14, 31)<br>Sch 6 (item 182): 3 Oct 2008 (s 2(1) item 30) | Sch 6 (items 192, 248, 251)                     |
| <b>as amended by</b>                                                                       |                 |             |                                                                                                                                                                                                                   |                                                 |
| Tax and Superannuation Laws Amendment (2014 Measures No. 4) Act 2014                       | 110, 2014       | 16 Oct 2014 | Sch 5 (item 147): 22 Dec 1999 (s 2(1) item 12)                                                                                                                                                                    | —                                               |
| Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012 | 14, 2012        | 29 Mar 2012 | Sch 1 and Sch 2 (items 1–9): 1 July 2012 (s 2(1) items 2, 3)<br>Sch 2 (items 17–28): never commenced (s 2(1) item 4)                                                                                              | —                                               |
| <b>as amended by</b>                                                                       |                 |             |                                                                                                                                                                                                                   |                                                 |
| Indirect Tax Laws Amendment (Assessment) Act 2012                                          | 39, 2012        | 15 Apr 2012 | Sch 1 (items 265, 266): 29 Mar 2012 (s 2(1) item 4)<br>Sch 1 (items 269, 270): never commenced (s 2(1) item 5)                                                                                                    | —                                               |

## Endnotes

### Endnote 3—Legislation history

| <b>Act</b>                                                                 | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                                                            | <b>Application, saving and transitional provisions</b> |
|----------------------------------------------------------------------------|------------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| 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   | Sch 1 (items 1, 2, 29, 190–223, 231–240): 1 July 2012 (s 2(1) item 2)<br>Sch 1 (items 255–264): 1 Jan 2017 (s 2(1) item 3)<br>Sch 4 (items 19–24): 15 Apr 2012 (s 2(1) item 8) | Sch 1 (items 239, 240, 264)                            |
| <b>as amended by</b>                                                       |                        |               |                                                                                                                                                                                |                                                        |
| Tax and Superannuation Laws Amendment (2016 Measures No. 2) Act 2017       | 15, 2017               | 28 Feb 2017   | Sch 4 (item 93): 1 Apr 2017 (s 2(1) item 12)                                                                                                                                   | —                                                      |
| Tax Laws Amendment (Shipping Reform) Act 2012                              | 57, 2012               | 21 June 2012  | Schedule 5: Royal Assent                                                                                                                                                       | —                                                      |

## Endnote 3—Legislation history

| <b>Act</b>                                                                                       | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                                             | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|--------------------------------------------------------------------------------------------------|----------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Tax Laws Amendment<br>(2012 Measures No. 3)<br>Act 2012                                          | 58, 2012                   | 21 June 2012  | Schedule 1 (items 8–<br>28): 21 June 2012 ( <i>see</i><br>s. 2(1))                                                                                              | Sch. 1 (item 11)                                                   |
| <b>as amended by</b>                                                                             |                            |               |                                                                                                                                                                 |                                                                    |
| Tax and<br>Superannuation Laws<br>Amendment (2014<br>Measures No. 4) Act<br>2014                 | 110, 2014                  | 16 Oct 2014   | Sch 5 (item 150):<br>21 June 2012 (s 2(1)<br>item 15)                                                                                                           | —                                                                  |
| Tax Laws Amendment<br>(2012 Measures No. 1)<br>Act 2012                                          | 71, 2012                   | 27 June 2012  | Sch 5 (item 17): 1 July<br>2012 (s 2(1) item 7)<br>Sch 5 (item 18): never<br>commenced (s 2(1)<br>item 8)<br>Sch 5 (item 19):<br>27 June 2012(s 2(1)<br>item 9) | —                                                                  |
| Telecommunications<br>Interception and Other<br>Legislation Amendment<br>(State Bodies) Act 2012 | 74, 2012                   | 27 June 2012  | Schedule 1 (items 3,<br>28): 10 Feb 2013 ( <i>see</i><br>s. 2(1))                                                                                               | Sch. 1 (item 28)                                                   |
| Tax and Superannuation<br>Laws Amendment (2012<br>Measures No. 1) Act<br>2012                    | 75, 2012                   | 27 June 2012  | Schedule 4 (items 13–<br>16, 20), Schedule 5<br>and Schedule 7: Royal<br>Assent                                                                                 | Sch. 4 (item 20)                                                   |
| Financial Framework<br>Legislation Amendment<br>Act (No. 2) 2012                                 | 82, 2012                   | 28 June 2012  | Schedule 1 (item 124):<br>29 June 2012                                                                                                                          | —                                                                  |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                                                   | Number and year | Assent       | Commencement                                                                | Application, saving and transitional provisions       |
|-------------------------------------------------------------------------------------------------------|-----------------|--------------|-----------------------------------------------------------------------------|-------------------------------------------------------|
| 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]) |
| <b>as amended by</b>                                                                                  |                 |              |                                                                             |                                                       |
| Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012       | 158, 2012       | 28 Nov 2012  | Schedule 4 (item 73): 29 Nov 2012                                           | —                                                     |
| Tax Laws Amendment (Managed Investment Trust Withholding Tax) Act 2012                                | 97, 2012        | 29 June 2012 | Schedule 1: 29 June 2012 ( <i>see</i> s. 2(1))<br>Remainder: Royal Assent   | —                                                     |
| Tax Laws Amendment (2012 Measures No. 2) Act 2012                                                     | 99, 2012        | 29 June 2012 | Sch 1 (items 1–9, 12–15, 23, 36–47, 49–57): 30 June 2012 (s 2(1) items 2–5) | 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 | Sch 1 (items 114–119): 1 Oct 2012 (s 2(1) item 2)                           | —                                                     |
| Tax Laws Amendment (Cross-Border Transfer Pricing) Act (No. 1) 2012                                   | 115, 2012       | 8 Sept 2012  | Sch 1 (items 13, 14): 8 Sept 2012 (s 2)                                     | Sch 1 (item 14)                                       |
| Statute Law Revision Act 2012                                                                         | 136, 2012       | 22 Sept 2012 | Sch 6 (items 82–84): 22 Sept 2012 (s 2(1) item 37)                          | —                                                     |

## Endnote 3—Legislation history

| <b>Act</b>                                                                                      | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                 | <b>Application, saving and transitional provisions</b> |
|-------------------------------------------------------------------------------------------------|------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| Superannuation Laws Amendment (Capital Gains Tax Relief and Other Efficiency Measures) Act 2012 | 158, 2012              | 28 Nov 2012   | Sch 2 (item 69): 31 Jan 2013 (s 2(1) item 5)<br>Sch 3: 28 Nov 2012 (s 2(1) item 6)<br>Sch 4 (item 74): 29 Nov 2012 (s 2(1) item 10) | Sch 3 (item 9)                                         |
| Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012   | 169, 2012              | 3 Dec 2012    | Sch 2 (items 68–68C, 131–134) and Sch 3 (items 2A–17): 3 Dec 2012 (s 2(1))<br>Sch 3 (item 19): 3 June 2013 (s 2(1) item 9)          | —                                                      |
| Personal Liability for Corporate Fault Reform Act 2012                                          | 180, 2012              | 10 Dec 2012   | Sch 6 (items 30, 31) and Sch 7: 11 Dec 2012 (s 2)                                                                                   | Sch 7                                                  |
| Superannuation Legislation Amendment (New Zealand Arrangement) Act 2012                         | 181, 2012              | 10 Dec 2012   | Sch 1 (items 10–12): 1 July 2013 (s 2(1) and gaz 2013, No GN25)                                                                     | Sch 1 (item 12)                                        |
| Tax Laws Amendment (Clean Building Managed Investment Trust) Act 2012                           | 185, 2012              | 10 Dec 2012   | Sch 1 (items 7–20): 10 Dec 2012 (s 2)                                                                                               | —                                                      |
| Privacy Amendment (Enhancing Privacy Protection) Act 2012                                       | 197, 2012              | 12 Dec 2012   | Sch 5 (items 133, 134) and Sch 6 (items 15–19): 12 Mar 2014 (s 2(1) items 3, 19)<br>Sch 6 (item 1): 12 Dec 2012 (s 2(1) item 16)    | Sch 6 (items 1, 15–19)                                 |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                                                          | Number and year | Assent       | Commencement                                                                                                                                                                                                          | Application, saving and transitional provisions |
|--------------------------------------------------------------------------------------------------------------|-----------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Federal Circuit Court of Australia (Consequential Amendments) Act 2013                                       | 13, 2013        | 14 Mar 2013  | Sch 1 (items 510, 511): 12 Apr 2013 (s 2(1) item 2)                                                                                                                                                                   | —                                               |
| Electoral and Referendum Amendment (Improving Electoral Administration) Act 2013                             | 26, 2013        | 28 Mar 2013  | Sch 1 (item 53): 29 Mar 2013 (s 2(1) item 6)                                                                                                                                                                          | —                                               |
| 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): 28 June 2013 (s 2)                                                                                                                                                                      | Sch 3 (item 39)                                 |
| Tax Laws Amendment (2012 Measures No. 6) Act 2013                                                            | 84, 2013        | 28 June 2013 | Sch 8 (items 33–37): 28 June 2013 (s 2(1) item 4)                                                                                                                                                                     | 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 (s 2(1) item 10)<br>Sch 6 (items 44–48, 66): 29 June 2013 (s 2(1) item 14)<br>Sch 7 (items 167–183): 1 July 2012 (s 2(1) item 11)<br>Sch 7 (item 225): 28 June 2013 (s 2(1) item 23) | Sch 5 (items 24, 27) and Sch 7 (item 169)       |
| <b>as amended by</b>                                                                                         |                 |              |                                                                                                                                                                                                                       |                                                 |
| Minerals Resource Rent Tax Repeal and Other Measures Act 2014                                                | 96, 2014        | 5 Sept 2014  | Sch 1 (item 53): 30 Sept 2014 (s 2(1) item 2 and F2014L01256)                                                                                                                                                         | —                                               |

## Endnote 3—Legislation history

| <b>Act</b>                                                                                     | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                           | <b>Application, saving and transitional provisions</b>   |
|------------------------------------------------------------------------------------------------|------------------------|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
| 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): 29 June 2013 (s 2(1) items 2, 3)<br>Sch 2 (items 58, 59): 8 Sept 2012 (s 2(1) item 4)       | 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 (s 2(1) item 2)                                                                                                  | —                                                        |
| 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 (s 2)                                                                                                    | 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): 29 June 2013 (s 2(1) items 2, 10, 11)                                                                 | 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): 29 June 2013 (s 2(1) items 2, 10)<br>Sch 11 (items 26, 27): 30 June 2013 (s 2(1) item 17) | 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 (s 2(1) item 3)                                                                                             | Sch 2 (item 27)                                          |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                                                    | Number and year | Assent       | Commencement                                                                                               | Application, saving and transitional provisions |
|--------------------------------------------------------------------------------------------------------|-----------------|--------------|------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Tax Bonus for Working Australians Repeal Act 2014                                                      | 32, 2014        | 27 May 2014  | Sch 1 (items 2–4, 10):<br>28 May 2014 (s 2(1) item 2)                                                      | Sch 1 (item 10)                                 |
| Tax Laws Amendment (2014 Measures No. 1) Act 2014                                                      | 34, 2014        | 30 May 2014  | Sch 2 (items 15–24):<br>30 May 2014 (s 2(1) item 3)<br>Sch 2 (items 25–28):<br>1 July 2018 (s 2(1) item 4) | 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) and Sch 14: 1 July 2014 (s 2(1) items 6, 14)                                             | Sch 14                                          |
| <b>as amended by</b><br>Public Governance and Resources Legislation Amendment Act (No. 1) 2015         | 36, 2015        | 13 Apr 2015  | Sch 2 (items 7–9) and Sch 7: 14 Apr 2015 (s 2)                                                             | Sch 7                                           |
| <b>as amended by</b><br>Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015    | 126, 2015       | 10 Sept 2015 | Sch 1 (item 486): 5 Mar 2016 (s 2(1) item 2)                                                               | —                                               |
| Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015                            | 126, 2015       | 10 Sept 2015 | Sch 1 (item 495): 5 Mar 2016 (s 2(1) item 2)                                                               | —                                               |

## Endnote 3—Legislation history

| <b>Act</b>                                                                    | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                             | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|-------------------------------------------------------------------------------|----------------------------|---------------|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Tax Laws Amendment<br>(Implementation of the<br>FATCA Agreement) Act<br>2014  | 67, 2014                   | 30 June 2014  | Sch 1 (items 2, 3):<br>30 June 2014 (s 2)                                                                       | Sch 1 (item 3)                                                     |
| Trade Support Loans<br>(Consequential<br>Amendments) Act 2014                 | 82, 2014                   | 17 July 2014  | Sch 1 (items 8–24):<br>18 July 2014 (s 2(1)<br>item 2)                                                          | —                                                                  |
| Clean Energy<br>Legislation (Carbon Tax<br>Repeal) Act 2014                   | 83, 2014                   | 17 July 2014  | Sch 1 (items 319,<br>340): 1 July 2014 (s<br>2(1) items 2, 3)                                                   | Sch 1 (item 340)                                                   |
| Minerals Resource Rent<br>Tax Repeal and Other<br>Measures Act 2014           | 96, 2014                   | 5 Sept 2014   | Sch 1 (items 54–108,<br>122–124) and Sch 2<br>(items 41–43): 30 Sept<br>2014 (s 2(1) item 2<br>and F2014L01256) | Sch 1 (items 122–<br>124) and Sch 2<br>(items 42, 43)              |
| National Security<br>Legislation Amendment<br>Act (No. 1) 2014                | 108, 2014                  | 2 Oct 2014    | Sch 1 (items 55, 56,<br>78–87): 30 Oct 2014<br>(s 2(1) item 2)                                                  | Sch 1 (items 78–<br>87)                                            |
| Omnibus Repeal Day<br>(Autumn 2014) Act 2014                                  | 109, 2014                  | 16 Oct 2014   | Sch 10 (items 18, 19):<br>17 Oct 2014 (s 2(1)<br>item 8)                                                        | —                                                                  |
| Tax and Superannuation<br>Laws Amendment (2014<br>Measures No. 4) Act<br>2014 | 110, 2014                  | 16 Oct 2014   | Sch 4 (items 2, 3) and<br>Sch 5 (items 68–75,<br>123–140): 16 Oct<br>2014 (s 2(1) items 3,<br>4, 7)             | Sch 4 (item 3) and<br>Sch 5 (items 74,<br>75, 132, 135, 140)       |
| Tax and Superannuation<br>Laws Amendment (2014<br>Measures No. 6) Act<br>2014 | 133, 2014                  | 12 Dec 2014   | Sch 1 (items 33–36,<br>39) and Sch 2 (items 4,<br>5): 12 Dec 2014 (s<br>2(1) item 2)                            | Sch 1 (item 39)<br>and Sch 2 (item 5)                              |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                  | Number and year | Assent       | Commencement                                                                                                                                      | Application, saving and transitional provisions |
|----------------------------------------------------------------------|-----------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Treasury Legislation Amendment (Repeal Day) Act 2015                 | 2, 2015         | 25 Feb 2015  | Sch 2 (items 8–20, 72, 73, 90–99) and Sch 4 (items 75–79): 25 Feb 2015 (s 2(1) items 3, 5, 6)<br>Sch 2 (items 66–71): 1 July 2015 (s 2(1) item 4) | Sch 2 (items 73, 95–99) and Sch 4 (item 79)     |
| <b>as amended by</b>                                                 |                 |              |                                                                                                                                                   |                                                 |
| Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015 | 70, 2015        | 25 June 2015 | Sch 6 (item 64): 25 Feb 2015 (s 2(1) item 18)                                                                                                     | —                                               |
| Statute Law Revision Act (No. 1) 2015                                | 5, 2015         | 25 Feb 2015  | Sch 3 (items 192–194): 25 Mar 2015 (s 2(1) item 10)                                                                                               | —                                               |
| Tax and Superannuation Laws Amendment (2014 Measures No. 5) Act 2015 | 20, 2015        | 19 Mar 2015  | Sch 1 (items 4–6): 20 Mar 2015 (s 2(1) item 2)                                                                                                    | Sch 1 (item 6)                                  |

## Endnote 3—Legislation history

| <b>Act</b>                                                                  | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                                                                                                                                                                                                             | <b>Application, saving and transitional provisions</b>                                                                     |
|-----------------------------------------------------------------------------|------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| Tax and Superannuation Laws Amendment (2014 Measures No. 7) Act 2015        | 21, 2015               | 19 Mar 2015   | Sch 1 (items 18–49), Sch 5 and Sch 7 (items 33–43): 20 Mar 2015 (s 2(1) items 2, 6, 15)<br>Sch 2 (items 39–46): 1 May 2015 (s 2(1) item 3)<br>Sch 4 (items 8, 9): 1 July 2015 (s 2(1) item 5)<br>Sch 6 (items 26–37, 73): 19 Mar 2015 (s 2(1) item 11, 13)<br>Sch 6 (items 60–72, 74–79): never commenced (s 2(1) items 12, 14) | Sch 1 (item 49), Sch 2 (items 44–46), Sch 4 (item 9), Sch 5 (item 4), Sch 6 (items 73–79) and Sch 7 (items 37, 39, 41, 43) |
| <b>as amended by</b>                                                        |                        |               |                                                                                                                                                                                                                                                                                                                                 |                                                                                                                            |
| Treasury Laws Amendment (Junior Minerals Exploration Incentive) Act 2018    | 15, 2018               | 28 Mar 2018   | Sch 2: 29 Mar 2018 (s 2(1) item 6)                                                                                                                                                                                                                                                                                              | —                                                                                                                          |
| Public Governance and Resources Legislation Amendment Act (No. 1) 2015      | 36, 2015               | 13 Apr 2015   | Sch 5 (items 69–72, 74–77) and Sch 7: 14 Apr 2015 (s 2)                                                                                                                                                                                                                                                                         | Sch 5 (items 74–77) and Sch 7                                                                                              |
| <b>as amended by</b>                                                        |                        |               |                                                                                                                                                                                                                                                                                                                                 |                                                                                                                            |
| Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015 | 126, 2015              | 10 Sept 2015  | Sch 1 (item 486): 5 Mar 2016 (s 2(1) item 2)                                                                                                                                                                                                                                                                                    | —                                                                                                                          |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                            | Number and year | Assent       | Commencement                                                                                                       | Application, saving and transitional provisions |
|--------------------------------------------------------------------------------|-----------------|--------------|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Customs and Other Legislation Amendment (Australian Border Force) Act 2015     | 41, 2015        | 20 May 2015  | Sch 5 (items 152–159), Sch 6 (items 186, 187) and Sch 9: 1 July 2015 (s 2(1) items 2, 9)                           | Sch 5 (item 159), Sch 6 (item 187) and Sch 9    |
| <b>as amended by</b>                                                           |                 |              |                                                                                                                    |                                                 |
| Australian Border Force Amendment (Protected Information) Act 2017             | 115, 2017       | 30 Oct 2017  | Sch 1 (item 26): 1 July 2015 (s 2(1) item 2)                                                                       | —                                               |
| Tribunals Amalgamation Act 2015                                                | 60, 2015        | 26 May 2015  | Sch 8 (items 45–50) and Sch 9: 1 July 2015 (s 2(1) items 19, 22)                                                   | Sch 9                                           |
| Tax and Superannuation Laws Amendment (2015 Measures No. 1) Act 2015           | 70, 2015        | 25 June 2015 | Sch 1 (items 151–174, 195–205): 1 July 2015 (s 2(1) items 3, 6) Sch 6 (items 51–59): 25 June 2015 (s 2(1) item 17) | Sch 1 (items 195–205) and Sch 6 (items 54, 59)  |
| Energy Grants and Other Legislation Amendment (Ethanol and Biodiesel) Act 2015 | 81, 2015        | 26 June 2015 | Sch 1 (items 24–28): 1 July 2015 (s 2(1) item 1)                                                                   | Sch 1 (items 25–28)                             |
| Tax and Superannuation Laws Amendment (Employee Share Schemes) Act 2015        | 105, 2015       | 30 June 2015 | Sch 1 (items 43, 44): 1 July 2015 (s 2)                                                                            | Sch 1 (item 44)                                 |
| Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015    | 126, 2015       | 10 Sept 2015 | Sch 1 (items 601–603): 5 Mar 2016 (s 2(1) item 2)                                                                  | —                                               |

## Endnote 3—Legislation history

| <b>Act</b>                                                                                                        | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                             | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|-------------------------------------------------------------------------------------------------------------------|----------------------------|---------------|-----------------------------------------------------------------|--------------------------------------------------------------------|
| Tax and Superannuation<br>Laws Amendment (2015<br>Measures No. 2) Act<br>2015                                     | 130, 2015                  | 16 Sept 2015  | s 4 and Sch 1 (item 7):<br>16 Sept 2015 (s 2(1)<br>items 1, 4)  | s 4                                                                |
| Social Services<br>Legislation Amendment<br>(Low Income<br>Supplement) Act 2015                                   | 143, 2015                  | 12 Nov 2015   | Sch 1 (items 18, 19,<br>22): 1 July 2017 (s<br>2(1) items 2, 5) | Sch 1 (item 22)                                                    |
| Tax and Superannuation<br>Laws Amendment<br>(Better Targeting the<br>Income Tax<br>Transparency Laws) Act<br>2015 | 149, 2015                  | 12 Nov 2015   | 13 Nov 2015 (s 2(1)<br>item 1)                                  | Sch 1 (item 2)                                                     |
| Foreign Acquisitions and<br>Takeovers Legislation<br>Amendment Act 2015                                           | 150, 2015                  | 25 Nov 2015   | Sch 4 (items 3–12): 1<br>Dec 2015 (s 2(1)<br>item 4)            | Sch 4 (item 12)                                                    |
| Crimes Legislation<br>Amendment (Powers,<br>Offences and Other<br>Measures) Act 2015                              | 153, 2015                  | 26 Nov 2015   | Sch 15 (items 32, 33):<br>27 Nov 2015 (s 2(1)<br>item 3)        | Sch 15 (item 33)                                                   |
| Education Legislation<br>Amendment (Overseas<br>Debt Recovery) Act<br>2015                                        | 154, 2015                  | 26 Nov 2015   | Sch 4 (items 1, 2): 26<br>Nov 2015 (s 2(1)<br>item 8)           | Sch 4 (item 2)                                                     |

## Endnotes

### Endnote 3—Legislation history

| <b>Act</b>                                                                    | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                          | <b>Application, saving and transitional provisions</b> |
|-------------------------------------------------------------------------------|------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| Tax and Superannuation Laws Amendment (2015 Measures No. 5) Act 2015          | 162, 2015              | 30 Nov 2015   | Sch 4 (items 1, 10–21, 25–27): 30 Nov 2015 (s 2(1) items 3, 5, 6)<br>Sch 4 (items 22–24): never commenced<br>(s 2(1) item 4) | Sch 4 (item 27)                                        |
| <b>as amended by</b>                                                          |                        |               |                                                                                                                              |                                                        |
| Tax Laws Amendment (Implementation of the Common Reporting Standard) Act 2016 | 23, 2016               | 18 Mar 2016   | Sch 1 (items 14, 15): 19 Mar 2016 (s 2(1) item 6)<br>Sch 1 (items 16–18): never commenced (s 2(1) item 7)                    | Sch 1 (items 14, 15)                                   |
| Labor 2013-14 Budget Savings (Measures No. 2) Act 2015                        | 169, 2015              | 11 Dec 2015   | Sch 1 (items 82–99, 111): 1 Jan 2016 (s 2(1) item 2)                                                                         | Sch 1 (item 111)                                       |
| Tax Laws Amendment (Combating Multinational Tax Avoidance) Act 2015           | 170, 2015              | 11 Dec 2015   | Sch 1 (items 4A–7), Sch 2 (items 5–7) and Sch 3: 11 Dec 2015 (s 2(1) item 1)                                                 | Sch 1 (items 6, 7), Sch 2 (item 7) and Sch 3 (item 2)  |
| Statute Law Revision Act (No. 1) 2016                                         | 4, 2016                | 11 Feb 2016   | Sch 4 (items 1, 302–306): 10 Mar 2016 (s 2(1) item 6)                                                                        | —                                                      |
| Tax and Superannuation Laws Amendment (2015 Measures No. 6) Act 2016          | 10, 2016               | 25 Feb 2016   | Sch 1 (items 33–36, 38–43) and Sch 2 (items 1, 10–30): 26 Feb 2016 (s 2(1) items 2–4)                                        | Sch 1 (items 38, 39, 43) and Sch 2 (item 30)           |
| Insolvency Law Reform Act 2016                                                | 11, 2016               | 29 Feb 2016   | Sch 2 (items 316, 317): 1 Mar 2017 (s 2(1) item 7)                                                                           | —                                                      |

## Endnote 3—Legislation history

| <b>Act</b>                                                                             | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                                  | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b>     |
|----------------------------------------------------------------------------------------|----------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| Tax Laws Amendment<br>(Implementation of the<br>Common Reporting<br>Standard) Act 2016 | 23, 2016                   | 18 Mar 2016   | Sch 1 (items 2, 8–11,<br>13–15, 19): 19 Mar<br>2016 (s 2(1) items 2,<br>4, 6, 8)<br>Sch 1 (items 3–7, 12):<br>never commenced (s<br>2(1) items 3, 5) | Sch 1 (items 14,<br>15)                                                |
| <b>as amended by</b>                                                                   |                            |               |                                                                                                                                                      |                                                                        |
| Treasury Laws<br>Amendment (2018<br>Measures No. 4) Act<br>2019                        | 8, 2019                    | 1 Mar 2019    | Sch 8 (item 2): 1 Jan<br>2018 (s 2(1) item 9)                                                                                                        | —                                                                      |
| Courts Administration<br>Legislation Amendment<br>Act 2016                             | 24, 2016                   | 18 Mar 2016   | Sch 5 (item 12): 1 July<br>2016 (s 2(1) item 7)<br>Sch 6: 18 Mar 2016 (s<br>2(1) item 9)                                                             | Sch 6                                                                  |
| Tax and Superannuation<br>Laws Amendment (2016<br>Measures No. 1) Act<br>2016          | 52, 2016                   | 5 May 2016    | Sch 1 (items 37–39),<br>Sch 2 (items 17A, 25–<br>27) and Sch 3<br>(items 14, 15): 1 July<br>2016 (s 2(1) item 1)                                     | Sch 1 (items 38,<br>39), Sch 2<br>(items 25–27) and<br>Sch 3 (item 15) |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                        | Number and year | Assent       | Commencement                                                                                                                                                                                                                  | Application, saving and transitional provisions |
|----------------------------------------------------------------------------|-----------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Tax Laws Amendment (New Tax System for Managed Investment Trusts) Act 2016 | 53, 2016        | 5 May 2016   | Sch 1 (items 2–4),<br>Sch 3 (items 5–23),<br>Sch 4 (items 6–9),<br>Sch 5 (items 73–75),<br>Sch 6 (items 35–68)<br>and Sch 8 (item 1):<br>5 May 2016 (s 2(1) items 2, 4)<br>Sch 7 (items 1, 2):<br>1 July 2014 (s 2(1) item 3) | Sch 5 (item 75)<br>and Sch 8 (item 1)           |
| <b>as amended by</b>                                                       |                 |              |                                                                                                                                                                                                                               |                                                 |
| Tax and Superannuation Laws Amendment (2015 Measures No. 6) Act 2016       | 10, 2016        | 25 Feb 2016  | Sch 2 (item 31):<br>5 May 2016 (s 2(1) item 5)                                                                                                                                                                                | —                                               |
| Treasury Laws Amendment (2018 Measures No. 5) Act 2019                     | 15, 2019        | 12 Mar 2019  | Sch 1 (items 43–46): 1 Apr 2019 (s 2(1) item 2)                                                                                                                                                                               | Sch 1 (item 46)                                 |
| Tax Laws Amendment (Tax Incentives for Innovation) Act 2016                | 54, 2016        | 5 May 2016   | Sch 1 (items 15–19),<br>Sch 2 (items 57–61, 63, 76): 1 July 2016 (s 2(1) items 2, 3, 7)<br>Sch 2 (item 75): never commenced (s 2(1) item 6)                                                                                   | Sch 1 (item 19)<br>and Sch 2 (items 63, 76)     |
| Budget Savings (Omnibus) Act 2016                                          | 55, 2016        | 16 Sept 2016 | Sch 23 (items 1, 4–20, 22–24, 35, 36): 1 Oct 2016 (s 2(1) item 25)                                                                                                                                                            | Sch 23 (items 22–24, 36)                        |
| Statute Update Act 2016                                                    | 61, 2016        | 23 Sep 2016  | Sch 1 (item 487): 21 Oct 2016 (s 2(1) item 1)                                                                                                                                                                                 | —                                               |

## Endnote 3—Legislation history

| <b>Act</b>                                                                              | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                                                              | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|-----------------------------------------------------------------------------------------|----------------------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Industry Research and Development Amendment (Innovation and Science Australia) Act 2016 | 63, 2016                   | 20 Oct 2016   | Sch 1 (item 48): 20 Oct 2016 (s 2(1) item 1)                                                                                                                                     | —                                                                  |
| Treasury Laws Amendment (Fair and Sustainable Superannuation) Act 2016                  | 81, 2016                   | 29 Nov 2016   | Sch 1 (items 10–25, 33, 36), Sch 2 (items 19, 20) and Sch 10 (items 55–65, 86–93): 1 Jan 2017 (s 2(1) items 2, 6)<br>Sch 10 (items 1, 29–47, 49–54): 1 July 2018 (s 2(1) item 5) | Sch 1 (item 36), Sch 2 (item 20) and Sch 10 (items 49–54, 64, 93)  |
| Counter-Terrorism Legislation Amendment Act (No. 1) 2016                                | 82, 2016                   | 29 Nov 2016   | Sch 17: 30 Nov 2016 (s 2(1) item 5)                                                                                                                                              | Sch 17 (item 3)                                                    |
| Law Enforcement Legislation Amendment (State Bodies and Other Measures) Act 2016        | 86, 2016                   | 30 Nov 2016   | Sch 1 (items 1, 56–58): 1 Dec 2016 (s 2(1) items 2, 4)<br>Sch 1 (items 52–55): 1 July 2017 (s 2(1) item 3)                                                                       | Sch 1 (items 1, 53–58)                                             |
| Treasury Laws Amendment (Working Holiday Maker Reform) Act 2016                         | 89, 2016                   | 2 Dec 2016    | Sch 2 (items 3–6), Sch 3 and 4: 2 Dec 2016 (s 2(1) item 3)                                                                                                                       | Sch 2 (item 6) and Sch 4 (item 2)                                  |
| Register of Foreign Ownership of Agricultural Land Amendment (Water) Act 2016           | 96, 2016                   | 7 Dec 2016    | Sch 1 (items 39–43): 7 Dec 2016 (s 2(1) item 1)                                                                                                                                  | Sch 1 (item 43)                                                    |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                                                 | Number and year | Assent       | Commencement                                                                                                                                                    | Application, saving and transitional provisions |
|-----------------------------------------------------------------------------------------------------|-----------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Tax and Superannuation Laws Amendment (2016 Measures No. 2) Act 2017                                | 15, 2017        | 28 Feb 2017  | Sch 1 (items 2–4): 1 Mar 2017 (s 2(1) item 2)<br>Sch 4 (items 5, 6, 8): never commenced (s 2(1) items 5, 7)<br>Sch 4 (items 86–92): 1 Apr 2017 (s 2(1) item 12) | Sch 1 (item 4) and Sch 4 (items 8, 92)          |
| Treasury Laws Amendment (Combating Multinational Tax Avoidance) Act 2017                            | 27, 2017        | 4 Apr 2017   | Sch 1 (items 44–49, 52) and Sch 2: 1 July 2017 (s 2(1) items 4, 5)                                                                                              | Sch 1 (item 52) and Sch 2 (item 7)              |
| Treasury Laws Amendment (2017 Measures No. 2) Act 2017                                              | 55, 2017        | 22 June 2017 | Sch 1 (items 23, 24, 32): 1 July 2017 (s 2(1) items 5, 7)                                                                                                       | Sch 1 (item 32)                                 |
| Treasury Laws Amendment (Foreign Resident Capital Gains Withholding Payments) Act 2017              | 57, 2017        | 22 June 2017 | 1 July 2017 (s 2(1) item 1)                                                                                                                                     | Sch 1 (item 4)                                  |
| Treasury Laws Amendment (Major Bank Levy) Act 2017                                                  | 64, 2017        | 23 June 2017 | Sch 1 (items 14–23): 24 June 2017 (s 2(1) item 2)                                                                                                               | Sch 1 (item 23)                                 |
| Treasury Laws Amendment (GST Low Value Goods) Act 2017                                              | 77, 2017        | 26 June 2017 | Sch 1 (items 61–66): 1 July 2017 (s 2(1) item 1)                                                                                                                | Sch 1 (items 65, 66)                            |
| Petroleum and Other Fuels Reporting (Consequential Amendments and Transitional Provisions) Act 2017 | 91, 2017        | 23 Aug 2017  | Sch 1 (items 2–7): 24 Aug 2017 (s 2(1) item 1)                                                                                                                  | Sch 1 (items 3–7)                               |

## Endnote 3—Legislation history

| <b>Act</b>                                                                                                                                   | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                                              | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Treasury Laws<br>Amendment (Housing<br>Tax Integrity) Act 2017                                                                               | 126, 2017                  | 30 Nov 2017   | Sch 3 (items 10–12):<br>15 Dec 2017 (s 2(1)<br>item 3)                                                                                                           | Sch 3 (item 12)                                                    |
| Treasury Laws<br>Amendment (Reducing<br>Pressure on Housing<br>Affordability Measures<br>No. 1) Act 2017                                     | 132, 2017                  | 13 Dec 2017   | Sch 1 (items 1–5, 13–<br>20): 1 July 2018 (s<br>2(1) item 2)<br>Sch 2 (items 6, 7): 1<br>Jan 2018 (s 2(1)<br>item 3)                                             | Sch 2 (item 7)                                                     |
| Statute Update (Smaller<br>Government) Act 2018                                                                                              | 4, 2018                    | 20 Feb 2018   | Sch 6 (items 21–27):<br>21 Feb 2018 (s 2(1)<br>item 1)                                                                                                           | Sch 6 (item 27)                                                    |
| Treasury Laws<br>Amendment (Putting<br>Consumers First—<br>Establishment of the<br>Australian Financial<br>Complaints Authority)<br>Act 2018 | 13, 2018                   | 5 Mar 2018    | s 4: 5 Mar 2018 (s 2(1)<br>item 1)<br>Sch 1 (items 26–31,<br>54–58): 6 Mar 2018 (s<br>2(1) items 2, 6)<br>Sch 3 (items 31, 32): 5<br>Mar 2022 (s 2(1)<br>item 8) | s 4, Sch 1<br>(items 31, 58) and<br>Sch 3 (item 32)                |

## Endnotes

### Endnote 3—Legislation history

| <b>Act</b>                                                                                     | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                                                       | <b>Application, saving and transitional provisions</b> |
|------------------------------------------------------------------------------------------------|------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| Treasury Laws Amendment (Junior Minerals Exploration Incentive) Act 2018                       | 15, 2018               | 28 Mar 2018   | Sch 1 (items 26A–28, 65–67): 1 Apr 2018 (s 2(1) items 2, 4)<br>Sch 1 (items 53–64, 68–73): repealed before commencing (s 2(1) items 3, 5) | Sch 1 (items 65–73)                                    |
| <b>as amended by</b>                                                                           |                        |               |                                                                                                                                           |                                                        |
| Treasury Laws Amendment (2021 Measures No. 4) Act 2021                                         | 72, 2021               | 30 June 2021  | Sch 2 (items 13–16): 1 July 2021 (s 2(1) item 3)                                                                                          | —                                                      |
| Treasury Laws Amendment (2018 Measures No. 1) Act 2018                                         | 23, 2018               | 29 Mar 2018   | Sch 1 (items 72, 73) and Sch 5 (items 1–4, 12–28): 1 Apr 2018 (s 2(1) items 8, 12)<br>Sch 1 (items 75–79): 30 Mar 2018 (s 2(1) item 9)    | Sch 1 (items 75–79) and Sch 5 (items 26–28)            |
| Intelligence Services Amendment (Establishment of the Australian Signals Directorate) Act 2018 | 25, 2018               | 11 Apr 2018   | Sch 1 (items 91, 92, 100–108): 1 July 2018 (s 2(1) item 2)                                                                                | Sch 1 (items 100–108)                                  |
| Treasury Laws Amendment (Personal Income Tax Plan) Act 2018                                    | 47, 2018               | 21 June 2018  | Sch 1 (items 8, 9): 1 July 2018 (s 2(1) item 2)<br>Sch 1 (items 16–18): repealed before commencing (s 2(1) item 3)                        | Sch 1 (item 18)                                        |

## Endnote 3—Legislation history

| <b>Act</b>                                                                                     | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                           | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|------------------------------------------------------------------------------------------------|----------------------------|---------------|---------------------------------------------------------------|--------------------------------------------------------------------|
| <b>as amended by</b>                                                                           |                            |               |                                                               |                                                                    |
| Treasury Laws<br>Amendment (A Tax<br>Plan for the<br>COVID-19 Economic<br>Recovery) Act 2020   | 92, 2020                   | 14 Oct 2020   | Sch 1 (items 28, 30):<br>15 Oct 2020 (s 2(1)<br>item 6)       | —                                                                  |
| Legislation Amendment<br>(Sunsetting Review and<br>Other Measures) Act<br>2018                 | 78, 2018                   | 24 Aug 2018   | Sch 2 (item 18):<br>25 Aug 2018 (s 2(1)<br>item 5)            | —                                                                  |
| Treasury Laws<br>Amendment (Illicit<br>Tobacco Offences) Act<br>2018                           | 82, 2018                   | 24 Aug 2018   | Sch 1 (items 4–6, 25):<br>25 Aug 2018 (s 2(1)<br>item 2)      | Sch 1 (item 25)                                                    |
| Migration and Other<br>Legislation Amendment<br>(Enhanced Integrity) Act<br>2018               | 90, 2018                   | 31 Aug 2018   | Sch 1 (items 9, 10): 13<br>Dec 2018 (s 2(1)<br>item 1)        | Sch 1 (item 10)                                                    |
| Education and Other<br>Legislation Amendment<br>(VET Student Loan Debt<br>Separation) Act 2018 | 116, 2018                  | 25 Sept 2018  | Sch 1 (items 47–60):<br>1 July 2019 (s 2(1)<br>items 10–12)   | —                                                                  |
| Treasury Laws<br>Amendment (Black<br>Economy Taskforce<br>Measures No. 1) Act<br>2018          | 121, 2018                  | 3 Oct 2018    | Sch 1 (items 2–4) and<br>Sch 2: 4 Oct 2018 (s<br>2(1) item 1) | Sch 1 (item 4) and<br>Sch 2 (items 2, 3)                           |
| Treasury Laws<br>Amendment (Tax<br>Integrity and Other<br>Measures) Act 2018                   | 124, 2018                  | 3 Oct 2018    | Sch 3 (items 4, 6): 1<br>Jan 2019 (s 2(1)<br>item 1)          | Sch 3 (item 6)                                                     |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                        | Number and year | Assent       | Commencement                                                                                                                                                                                                                                                                            | Application, saving and transitional provisions                                                                                            |
|----------------------------------------------------------------------------|-----------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| Treasury Laws Amendment (Working Holiday Maker Employer Register) Act 2018 | 125, 2018       | 3 Oct 2018   | Sch 1 (items 2–4): 1 Jan 2019 (s 2(1) item 1)                                                                                                                                                                                                                                           | Sch 1 (item 4)                                                                                                                             |
| Treasury Laws Amendment (Black Economy Taskforce Measures No. 2) Act 2018  | 141, 2018       | 29 Nov 2018  | Sch 2 and Sch 3 (items 9, 10): 1 Jan 2019 (s 2(1) items 3, 4)                                                                                                                                                                                                                           | Sch 2 (items 2, 3) and Sch 3 (item 10)                                                                                                     |
| Treasury Laws Amendment (2018 Measures No. 4) Act 2019                     | 8, 2019         | 1 Mar 2019   | Sch 1 (items 1–5, 7, 8), Sch 2, Sch 3 (items 2–10), Sch 4 (items 1–7, 18), Sch 5, Sch 7 (item 2) and Sch 8 (items 9–11, 16–19, 48–63): 1 Apr 2019 (s 2(1) items 2, 3, 5, 7, 11)<br>Sch 3 (items 11–16): 23 June 2020 (s 2(1) item 4)<br>Sch 6 (items 3, 4): 1 July 2018 (s 2(1) item 6) | Sch 1 (items 2, 5), Sch 2 (item 4), Sch 3 (item 10), Sch 3 (item 16), Sch 4 (item 7), Sch 5 (items 6, 13, 15) and Sch 8 (items 10, 11, 63) |
| <b>as amended by</b>                                                       |                 |              |                                                                                                                                                                                                                                                                                         |                                                                                                                                            |
| Treasury Laws Amendment (2019 Measures No. 3) Act 2020                     | 64, 2020        | 22 June 2020 | Sch 3 (item 61): 23 June 2020 (s 2(1) item 4)                                                                                                                                                                                                                                           | —                                                                                                                                          |
| Treasury Laws Amendment (Enhancing Whistleblower Protections) Act 2019     | 10, 2019        | 12 Mar 2019  | Sch 1 (items 14–16, 36–38): 1 July 2019 (s 2(1) items 2, 3)                                                                                                                                                                                                                             | Sch 1 (items 16, 38)                                                                                                                       |

## Endnote 3—Legislation history

| <b>Act</b>                                                                                                                                     | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                    | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------|----------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Treasury Laws<br>Amendment (2018<br>Measures No. 5) Act<br>2019                                                                                | 15, 2019                   | 12 Mar 2019   | Sch 1 (items 19–33,<br>46): 1 Apr 2019 (s<br>2(1) item 2)                              | Sch 1 (item 46)                                                    |
| Treasury Laws<br>Amendment (Protecting<br>Your Superannuation<br>Package) Act 2019<br><br><b>as amended by</b>                                 | 16, 2019                   | 12 Mar 2019   | Sch 3 (items 34–38):<br>13 Mar 2019 (s 2(1)<br>item 2)                                 | Sch 3 (item 38)                                                    |
| Treasury Laws<br>Amendment (2019<br>Measures No. 3) Act<br>2020                                                                                | 64, 2020                   | 22 June 2020  | Sch 3 (item 62):<br>23 June 2020 (s 2(1)<br>item 4)                                    | —                                                                  |
| Treasury Laws<br>Amendment (Making<br>Sure Foreign Investors<br>Pay Their Fair Share of<br>Tax in Australia and<br>Other Measures) Act<br>2019 | 34, 2019                   | 5 Apr 2019    | Sch 1 (items 6–11, 16)<br>and Sch 5 (items 3–5):<br>1 July 2019 (s 2(1)<br>items 2, 3) | Sch 1 (item 16)<br>and Sch 5 (item 5)                              |
| Treasury Laws<br>Amendment (2019<br>Measures No. 1) Act<br>2019                                                                                | 49, 2019                   | 5 Apr 2019    | Sch 4 (items 105–<br>111): 1 July 2019 (s<br>2(1) item 12)                             | Sch 4 (item 111)                                                   |
| Treasury Laws<br>Amendment (2018<br>Superannuation<br>Measures No. 1) Act<br>2019                                                              | 78, 2019                   | 2 Oct 2019    | Sch 3 (item 3): 1 Jan<br>2020 (s 2(1) item 3)                                          | —                                                                  |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                            | Number and year | Assent       | Commencement                                                                                                                      | Application, saving and transitional provisions |
|--------------------------------------------------------------------------------|-----------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Treasury Laws Amendment (2019 Tax Integrity and Other Measures No. 1) Act 2019 | 95, 2019        | 28 Oct 2019  | Sch 4 (items 5, 6): 1 Jan 2020 (s 2(1) item 2)<br>Sch 5 (items 2–4) and Sch 6: 29 Oct 2019 (s 2(1) item 3)                        | Sch 4 (item 6) and Sch 5 (item 4)               |
| Treasury Laws Amendment (Combating Illegal Phoenixing) Act 2020                | 6, 2020         | 17 Feb 2020  | Sch 3 (items 2–22) and Sch 4: 1 Apr 2020 (s 2(1) item 3)                                                                          | Sch 3 (item 22) and Sch 4 (item 2)              |
| Coronavirus Economic Response Package Omnibus Act 2020                         | 22, 2020        | 24 Mar 2020  | Sch 3 (items 4, 5): 24 Mar 2020 (s 2(1) item 3)                                                                                   | —                                               |
| Coronavirus Economic Response Package Omnibus (Measures No. 2) Act 2020        | 38, 2020        | 9 Apr 2020   | Sch 2 (items 8–13) and Sch 7 (items 1, 2): 9 Apr 2020 (s 2(1) items 4, 13)<br>Sch 7 (item 3): <u>1 July 2023 (s 2(1) item 14)</u> | Sch 2 (item 12) and Sch 7 (item 2)              |
| Treasury Laws Amendment (2020 Measures No. 1) Act 2020                         | 49, 2020        | 25 May 2020  | Sch 1 (items 18–21): 1 July 2020 (s 2(1) item 1)                                                                                  | Sch 1 (item 21)                                 |
| Treasury Laws Amendment (2020 Measures No. 3) Act 2020                         | 61, 2020        | 19 June 2020 | Sch 5 (items 1, 2): 1 July 2020 (s 2(1) item 7)<br>Sch 5 (item 3): <u>1 July 2025 (s 2(1) item 8)</u>                             | Sch 5 (item 2)                                  |
| Treasury Laws Amendment (2019 Measures No. 3) Act 2020                         | 64, 2020        | 22 June 2020 | Sch 3 (items 124–145): 1 July 2020 (s 2(1) item 5)<br>Sch 3 (items 302–321, 325, 326): 1 Oct 2020 (s 2(1) item 6)                 | Sch 3 (items 127, 141, 325, 326)                |

## Endnote 3—Legislation history

| Act                                                                            | Number and year | Assent       | Commencement                                                                                                         | Application, saving and transitional provisions      |
|--------------------------------------------------------------------------------|-----------------|--------------|----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| Treasury Laws Amendment (Registries Modernisation and Other Measures) Act 2020 | 69, 2020        | 22 June 2020 | Sch 1 (items 1431–1467): <u>awaiting commencement</u> (s 2(1) item 5)<br>Sch 2 (item 16): 4 Apr 2021 (s 2(1) item 6) | <u>Sch 1</u> (items 1465–1467) and Sch 1 (item 1468) |
| <b>as amended by</b>                                                           |                 |              |                                                                                                                      |                                                      |
| Treasury Laws Amendment (2021 Measures No. 5) Act 2021                         | 127, 2021       | 7 Dec 2021   | Sch 3 (item 105): 22 June 2020 (s 2(1) item 8)                                                                       | —                                                    |
| Treasury Laws Amendment (2022 Measures No. 1) Act 2022                         | 35, 2022        | 9 Aug 2022   | Sch 4 (item 7): 21 June 2022 (s 2(1) item 5)<br>Sch 4 (item 15): 10 Aug 2022 (s 2(1) item 6)                         | —                                                    |
| Treasury Laws Amendment (2020 Measures No. 2) Act 2020                         | 79, 2020        | 3 Sept 2020  | Sch 2 (items 6–9): 1 Oct 2020 (s 2(1) item 2)<br>Sch 6: 4 Sept 2020 (s 2(1) item 5)                                  | Sch 2 (item 9) and Sch 6 (item 2)                    |
| Coronavirus Economic Response Package (Jobkeeper Payments) Amendment Act 2020  | 81, 2020        | 3 Sept 2020  | Sch 1 (items 4, 5): 3 Sept 2020 (s 2(1) item 2)                                                                      | Sch 1 (item 5)                                       |
| Payment Times Reporting (Consequential Amendments) Act 2020                    | 89, 2020        | 17 Sept 2020 | Sch 1 (items 1, 2): 1 Jan 2021 (s 2(1) item 2)                                                                       | Sch 1 (item 2)                                       |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                              | Number and year | Assent      | Commencement                                                                                                                                                               | Application, saving and transitional provisions     |
|----------------------------------------------------------------------------------|-----------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Treasury Laws Amendment (A Tax Plan for the COVID-19 Economic Recovery) Act 2020 | 92, 2020        | 14 Oct 2020 | Sch 1 (items 22–24): 15 Oct 2020 (s 2(1) item 4)<br>Sch 2 (item 36), Sch 3 (items 37–40) and Sch 6 (items 1–3): 1 Jan 2021 (s 2(1) item 7)                                 | Sch 1 (item 24), Sch 3 (item 40) and Sch 6 (item 3) |
| Foreign Investment Reform (Protecting Australia’s National Security) Act 2020    | 114, 2020       | 10 Dec 2020 | Sch 1 (items 226, 249): 1 Jan 2021 (s 2(1) item 2)                                                                                                                         | Sch 1 (item 249)                                    |
| Corporations Amendment (Corporate Insolvency Reforms) Act 2020                   | 130, 2020       | 15 Dec 2020 | Sch 1 (items 118–127): 1 Jan 2021 (s 2(1) item 2)                                                                                                                          | Sch 1 (item 127)                                    |
| Treasury Laws Amendment (2020 Measures No. 6) Act 2020                           | 141, 2020       | 17 Dec 2020 | Sch 4 (items 76–80): 18 Dec 2020 (s 2(1) item 6)<br>Sch 4 (item 142): <u>awaiting commencement (s 2(1) item 14)</u><br>Sch 4 (items 143, 144): 4 Apr 2021 (s 2(1) item 15) | —                                                   |
| <b>as amended by</b><br>Treasury Laws Amendment (2021 Measures No. 5) Act 2021   | 127, 2021       | 7 Dec 2021  | Sch 3 (item 108): 17 Dec 2020 (s 2(1) item 9)                                                                                                                              | —                                                   |

## Endnote 3—Legislation history

| <b>Act</b>                                                                                                    | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                    | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|---------------------------------------------------------------------------------------------------------------|----------------------------|---------------|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Federal Circuit and Family Court of Australia (Consequential Amendments and Transitional Provisions) Act 2021 | 13, 2021                   | 1 Mar 2021    | Sch 2 (items 750–760): 1 Sept 2021 (s 2(1) item 5)                                                     | —                                                                  |
| Treasury Laws Amendment (Reuniting More Superannuation) Act 2021                                              | 24, 2021                   | 22 Mar 2021   | Sch 1 (items 46, 47): 23 Mar 2021 (s 2(1) item 2)<br>Sch 2 (items 32, 33): 29 Mar 2021 (s 2(1) item 3) | —                                                                  |
| Treasury Laws Amendment (More Flexible Superannuation) Act 2021                                               | 45, 2021                   | 22 June 2021  | Sch 2 (items 5–12, 14): 1 July 2021 (s 2(1) item 2)                                                    | Sch 2 (item 14)                                                    |
| Fuel Security (Consequential and Transitional Provisions) Act 2021                                            | 66, 2021                   | 29 June 2021  | Sch 1 (items 18, 19): 30 June 2021 (s 2(1) item 2)                                                     | Sch 1 (item 19)                                                    |
| Treasury Laws Amendment (COVID-19 Economic Response) Act 2021                                                 | 71, 2021                   | 30 June 2021  | Sch 2: 1 July 2021 (s 2(1) item 1)                                                                     | Sch 2 (item 2)                                                     |
| Treasury Laws Amendment (COVID-19 Economic Response No. 2) Act 2021                                           | 79, 2021                   | 10 Aug 2021   | Sch 2: 11 Aug 2021 (s 2(1) item 1)                                                                     | Sch 2 (item 3)                                                     |
| Industry Research and Development Amendment (Industry Innovation and Science Australia) Act 2021              | 101, 2021                  | 10 Sept 2021  | Sch 1 (item 5): 11 Sept 2021 (s 2(1) item 1)                                                           | —                                                                  |

## Endnotes

### Endnote 3—Legislation history

| Act                                                                                                                           | Number and year | Assent       | Commencement                                                                                                                                                                  | Application, saving and transitional provisions |
|-------------------------------------------------------------------------------------------------------------------------------|-----------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|
| Treasury Laws Amendment (2021 Measures No. 6) Act 2021                                                                        | 111, 2021       | 13 Sept 2021 | Sch 5 (items 2, 3): 1 Apr 2022 (s 2(1) item 6)<br>Sch 5 (items 5, 6): 28 Sept 2022 (s 2(1) item 7)                                                                            | Sch 5 (items 3, 6)                              |
| Treasury Laws Amendment (2021 Measures No. 5) Act 2021                                                                        | 127, 2021       | 7 Dec 2021   | Sch 3 (items 43, 47, 48, 64): 1 Jan 2022 (s 2(1) item 5)                                                                                                                      | Sch 3 (item 48)                                 |
| Corporate Collective Investment Vehicle Framework and Other Measures Act 2022                                                 | 8, 2022         | 22 Feb 2022  | Sch 6 (item 23) and Sch 8 (items 35, 36): 1 Apr 2022 (s 2(1) items 6, 10)<br>Sch 8 (item 32): 23 Feb 2022 (s 2(1) item 9)<br>Sch 8 (items 41–43): 4 Apr 2021 (s 2(1) item 12) | Sch 8 (items 36, 43)                            |
| Treasury Laws Amendment (Enhancing Superannuation Outcomes For Australians and Helping Australian Businesses Invest) Act 2022 | 10, 2022        | 22 Feb 2022  | Sch 2: 23 Feb 2022 (s 2(1) item 2)                                                                                                                                            | Sch 2 (item 2)                                  |
| Treasury Laws Amendment (Cost of Living Support and Other Measures) Act 2022                                                  | 14, 2022        | 31 Mar 2022  | Sch 5 (items 1, 2): 1 Apr 2022 (s 2(1) item 5)<br>Sch 5 (item 3): <u>1 July 2022 (s 2(1) item 6)</u>                                                                          | Sch 5 (item 2)                                  |

## Endnote 3—Legislation history

| <b>Act</b>                                                                                    | <b>Number and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                   | <b>Application, saving and transitional provisions</b>  |
|-----------------------------------------------------------------------------------------------|------------------------|---------------|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| Treasury Laws Amendment (Laminaria and Corallina Decommissioning Cost Recovery Levy) Act 2022 | 24, 2022               | 1 Apr 2022    | Sch 1 (items 7–21): 2 Apr 2022 (s 2(1) item 1)                                                        | Sch 1 (item 21)                                         |
| Treasury Laws Amendment (2022 Measures No. 1) Act 2022                                        | 35, 2022               | 9 Aug 2022    | Sch 4 (Pt 6, items 1, 2): 10 Aug 2022 (s 2(1) item 10)                                                | Sch 4 (Pt 6, item 2)                                    |
| Treasury Laws Amendment (2022 Measures No. 3) Act 2022                                        | 75, 2022               | 5 Dec 2022    | Sch 2 (items 2–4): 6 Dec 2022 (s 2(1) item 3)<br>Sch 4 (items 23–38): 1 July 2022 (s 2(1) item 4)     | Sch 2 (item 4) and Sch 4 (item 38)                      |
| Treasury Laws Amendment (2022 Measures No. 2) Act 2022                                        | 84, 2022               | 12 Dec 2022   | Sch 1 (items 1–15, 17–20) and Sch 2: 1 Jan 2023 (s 2(1) item 2)<br>Sch 4: 13 Dec 2022 (s 2(1) item 3) | Sch 1 (items 19, 20), Sch 2 (item 2) and Sch 4 (item 6) |
| National Anti-Corruption Commission (Consequential and Transitional Provisions) Act 2022      | 89, 2022               | 12 Dec 2022   | Sch 1 (items 201–204): <u>awaiting commencement (s 2(1) item 2)</u>                                   | <u>Sch 1 (item 204)</u>                                 |
| Paid Parental Leave Amendment (Improvements for Families and Gender Equality) Act 2023        | 4, 2023                | 10 Mar 2023   | Sch 2 (items 27–31) and Sch 3 (items 1, 2, 4): 26 Mar 2023 (s 2(1) item 1)                            | Sch 3 (items 1, 2, 4)                                   |

## Endnotes

### Endnote 3—Legislation history

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| <b>Act</b>                                                      | <b>Number<br/>and year</b> | <b>Assent</b> | <b>Commencement</b>                                                                                              | <b>Application,<br/>saving and<br/>transitional<br/>provisions</b> |
|-----------------------------------------------------------------|----------------------------|---------------|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| Treasury Laws<br>Amendment (2023<br>Measures No. 2) Act<br>2023 | 28, 2023                   | 23 June 2023  | Sch 4 (items 1, 2): 24<br>June 2023 (s 2(1) item<br>4)<br>Sch 4 (item 3): <u>1 July<br/>2028 (s 2(1) item 5)</u> | Sch 4 (item 2)                                                     |

## Endnote 4—Amendment history

## Endnote 4—Amendment history

| Provision affected   | How affected                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Title .....          | am No 95, 2019                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Part I</b>        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Part I heading ..... | 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;<br>No 47, 1992; No 17, 1993; No 34, 1997; No 11, 1999; No 85,<br>1999; No 94, 1999; No 146, 1999; No 161, 1999; No 179, 1999;<br>No 201, 1999; No 25, 2001; No 135, 2001; No 146, 2001; No 125,<br>2002; No 54, 2003; No 101, 2004; No 63, 2005; No 100, 2005; No<br>161, 2005; No 74, 2006; No 86, 2006; No 101, 2006; No 9, 2007;<br>No 88, 2009; No 114, 2009; No 74, 2010; No 145, 2010; No 41,<br>2011; No 147, 2011; No 12, 2012; No 39, 2012; No 118, 2013; No<br>110, 2014; No 2, 2015; No 21, 2015; No 60, 2015; No 10, 2019;<br>No 24, 2022 |
| s. 2A .....          | ad. No. 146, 2001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| s 2B .....           | ad No 2, 2015                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| s. 3 .....           | am. No. 95, 1959; No. 59, 1979                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                      | rs. No. 123, 1984                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                      | am. No. 88, 2009                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                      | rs No 2, 2015                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| s. 3AA .....         | ad. No. 178, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                      | am. No. 91, 2000; No. 12, 2012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Part IA</b>       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Part IA .....        | ad. No. 123, 1984                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| s. 3A .....          | ad. No. 123, 1984                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                      | am. No. 145, 2010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| s 3B .....           | ad No 123, 1984                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

## Endnotes

### Endnote 4—Amendment history

| Provision affected | How affected                                                                                                                                                                                                                            |
|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                    | am No 138, 1987; No 107, 1989; No 216, 1991; No 47, 1992; No 98, 1992; No 82, 1993; No 161, 1999; No 56, 2007; No 88, 2009; No 114, 2009; No 145, 2010; No 21, 2015; No 15, 2017; No 4, 2018; No 8, 2019                                |
| 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; No 56, 1999; No 201, 1999; No 146, 2001; No 10, 2003; No 54, 2003; No 73, 2006; No 100, 2006; No 88, 2009; No 114, 2009; No 145, 2010 |
|                    | rep No 145, 2010                                                                                                                                                                                                                        |
|                    | ad No 124, 2013                                                                                                                                                                                                                         |
|                    | am No 149, 2015; No 170, 2015; No 35, 2022                                                                                                                                                                                              |
| s 3CA.....         | ad No 170, 2015                                                                                                                                                                                                                         |
|                    | am No 27, 2017; No 49, 2020                                                                                                                                                                                                             |
| 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                                                                                                                                                                                                                         |
|                    | rep No 96, 2014                                                                                                                                                                                                                         |
| 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                                                                                                                                                                                                                        |

## Endnote 4—Amendment history

| Provision affected    | How affected                                                                                                                                                                          |
|-----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                       | rep. No. 145, 2010                                                                                                                                                                    |
| s. 3F .....           | ad. No. 107, 1989                                                                                                                                                                     |
|                       | am. No. 25, 2001                                                                                                                                                                      |
|                       | rep. No. 145, 2010                                                                                                                                                                    |
|                       | ad No 15, 2018                                                                                                                                                                        |
| s. 3G .....           | ad No 56, 2007                                                                                                                                                                        |
|                       | rep No 145, 2010                                                                                                                                                                      |
|                       | ad No 95, 2019                                                                                                                                                                        |
| s. 3H .....           | ad No 56, 2007                                                                                                                                                                        |
|                       | rep No 145, 2010                                                                                                                                                                      |
|                       | ad No 92, 2020                                                                                                                                                                        |
| <b>Part II</b>        |                                                                                                                                                                                       |
| Part II heading ..... | 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;<br>No. 75, 1964; No. 93, 1966; No. 120, 1968; No. 133, 1974;<br>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; <u>No 69, 2020</u>                                                                                                              |
| s. 6C .....           | ad. No. 123, 1984                                                                                                                                                                     |
|                       | am. No. 122, 1991                                                                                                                                                                     |
| s. 6D .....           | ad. No. 123, 1984                                                                                                                                                                     |

## Endnotes

### Endnote 4—Amendment history

| Provision affected       | How affected                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                          | am. No. 201, 1999; No. 54, 2003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| s 8 .....                | am No 133, 1974; No 123, 1984; No 85, 1999; <u>No 69, 2020</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Part IIA</b>          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Part IIA heading .....   | rs. No. 101, 2006                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Part IIA .....           | ad. No. 11, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Division 1 heading ..... | 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); No 118, 1999; No 178, 1999; No 44, 2000; No 58, 2000; No 60, 2000; No 89, 2000; No 91, 2000; No 73, 2001; No 68, 2002; No 16, 2003; No 54, 2003; No 111, 2003; No 75, 2005; No 58, 2006; No 73, 2006; No 80, 2006; No 100, 2006; No 101, 2006; No 9, 2007; No 15, 2007; No 143, 2007; No 32, 2008; No 45, 2008; No 97, 2008; No 151, 2008; No 6, 2009; No 27, 2009; No 133, 2009; No 20, 2010; No 79, 2010; No 41, 2011; No 14, 2012; No 26, 2012; No 58, 2012; No 99, 2012; No 169, 2012; No 82, 2013; No 88, 2013; No 118, 2013; No 32, 2014; No 96, 2014; No 2, 2015; No 21, 2015; No 70, 2015; No 81, 2016; No 64, 2017; No 23, 2018; No 141, 2018; No 8, 2019; No 16, 2019; No 22, 2020; No 38, 2020; No 24, 2021; No 45, 2021; No 24, 2022; No 75, 2022 |
| s 8AAC .....             | ad No 11, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| s. 8AAD .....            | ad. No. 11, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                          | rs. No. 73, 2001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| s. 8AAE .....            | ad. No. 11, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                          | am. No. 179, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| s. 8AAF .....            | ad. No. 11, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                          | am. Nos. 178 and 179, 1999; No 81, 2016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| s. 8AAG .....            | ad. No. 11, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                          | am. No. 91, 2000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| s. 8AAGA .....           | ad. No. 178, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| s. 8AAH .....            | ad. No. 11, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

## Endnote 4—Amendment history

| Provision affected   | How affected       |
|----------------------|--------------------|
| Division 2 .....     | 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 |
| s. 8AAM .....        | ad. No. 11, 1999   |
|                      | rep. No. 101, 2006 |
| s. 8AAN .....        | ad. No. 11, 1999   |
|                      | rep. No. 101, 2006 |
| Division 3 .....     | 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 |
| s. 8AAS .....        | ad. No. 11, 1999   |
|                      | rep. No. 101, 2006 |
| s. 8AAT .....        | ad. No. 11, 1999   |

## Endnotes

### Endnote 4—Amendment history

| Provision affected  | How affected                                                                                                                                                                                  |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     | rep No 101, 2006                                                                                                                                                                              |
| Division 4 .....    | rep. No. 179, 1999                                                                                                                                                                            |
| ss. 8AAU–8AAW ..... | ad. No. 11, 1999                                                                                                                                                                              |
|                     | rep. No. 179, 1999                                                                                                                                                                            |
| <b>Part IIB</b>     |                                                                                                                                                                                               |
| Part IIB .....      | ad. No. 11, 1999                                                                                                                                                                              |
| <b>Division 1</b>   |                                                                                                                                                                                               |
| s 8AAZA .....       | ad. No. 11, 1999                                                                                                                                                                              |
|                     | am Nos. 178 and 179, 1999; Nos. 92 and 106, 2000; Nos. 54 and 150, 2003; No. 100, 2006; No. 150, 2008; No. 6, 2009; No. 56, 2010; No 32 and 82, 2014; No 169, 2015; No 116, 2018; No 38, 2020 |
| s 8AAZAA .....      | ad No 38, 2020                                                                                                                                                                                |
| s. 8AAZB .....      | ad. No. 11, 1999                                                                                                                                                                              |
| <b>Division 2</b>   |                                                                                                                                                                                               |
| s. 8AAZC .....      | ad. No. 11, 1999                                                                                                                                                                              |
|                     | am. No. 178, 1999                                                                                                                                                                             |
| s. 8AAZD .....      | ad. No. 11, 1999                                                                                                                                                                              |
|                     | am. No. 178, 1999                                                                                                                                                                             |
| s. 8AAZE .....      | ad. No. 11, 1999                                                                                                                                                                              |
|                     | rep. No. 178, 1999                                                                                                                                                                            |
| s. 8AAZF .....      | ad. No. 11, 1999                                                                                                                                                                              |
|                     | am. No. 178, 1999                                                                                                                                                                             |
| s. 8AAZG .....      | ad. No. 11, 1999                                                                                                                                                                              |
| 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                                                                                                                                                                            |

## Endnote 4—Amendment history

| Provision affected       | How affected                                                             |
|--------------------------|--------------------------------------------------------------------------|
| <b>Division 3</b>        |                                                                          |
| Division 3 .....         | 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                                                        |
| s. 8AAZLD.....           | ad. No. 178, 1999                                                        |
|                          | am. No. 150, 2003; No. 56, 2010; No 82, 2014; No 169, 2015; No 116, 2018 |
| s. 8AAZLE .....          | ad. No. 178, 1999                                                        |
| <b>Division 3A</b>       |                                                                          |
| Division 3A .....        | 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; No 96, 2014; No 6, 2020       |
| s 8AAZLGA .....          | ad No 75, 2012                                                           |
|                          | am No 110, 2014; No 8, 2019                                              |
| s 8AAZLGB .....          | ad No 55, 2016                                                           |
|                          | am No 8, 2019; No 64, 2020                                               |
| s. 8AAZLH.....           | ad. No. 178, 1999                                                        |
|                          | am. No. 179, 1999; No. 91, 2000; No. 114, 2009; No 88, 2013; No 96, 2014 |
| <b>Division 4</b>        |                                                                          |
| s. 8AAZM .....           | ad. No. 11, 1999                                                         |
| s. 8AAZMA.....           | ad. No. 91, 2000                                                         |
|                          | am. No. 39, 2012                                                         |
| s. 8AAZMB.....           | ad. No. 73, 2001                                                         |

## Endnotes

### Endnote 4—Amendment history

| Provision affected          | How affected                                                                                                                                                                                             |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| s. 8AAZN .....              | ad. No. 11, 1999                                                                                                                                                                                         |
| <b>Part III</b>             |                                                                                                                                                                                                          |
| Part III heading .....      | ad. No. 133, 1974<br>rep. No. 59, 1979<br>ad. No. 117, 1983<br>rs. No. 123, 1984                                                                                                                         |
| Part III .....              | rep. No. 59, 1979<br>ad. No. 117, 1983<br>am. No. 25, 2001                                                                                                                                               |
| <b>Division 1</b>           |                                                                                                                                                                                                          |
| Division 1 heading .....    | ad. No. 123, 1984                                                                                                                                                                                        |
| s. 8A .....                 | ad. No. 123, 1984<br>am. No. 138, 1987; No. 97, 1988; No. 146, 2001                                                                                                                                      |
| s. 8AA .....                | ad. No. 138, 1987<br>am. No. 61, 1990<br>rep. No. 82, 1993<br>ad. No. 201, 1999<br>rep. No. 54, 2003                                                                                                     |
| s. 8AB .....                | ad. No. 98, 1992<br>rep No 4, 2018                                                                                                                                                                       |
| s. 8AC .....                | ad. No. 114, 2009                                                                                                                                                                                        |
| <b>Division 2</b>           |                                                                                                                                                                                                          |
| Division 2 heading .....    | ad. No. 123, 1984                                                                                                                                                                                        |
| <b>Subdivision A</b>        |                                                                                                                                                                                                          |
| Subdivision A heading ..... | ad. No. 123, 1984                                                                                                                                                                                        |
| s. 8B .....                 | ad. No. 123, 1984<br>am. No. 146, 2001; No. 101, 2006                                                                                                                                                    |
| s 8C .....                  | ad No 123, 1984<br>am No 97, 1988; No 56, 1999; No 91, 2000; No 146, 2001; No 54, 2003; No 101, 2006; No 9, 2007; No 12, 2012 (as am by No 110, 2014); No 110, 2014; No 4, 2016; No 8, 2019; No 84, 2022 |

## Endnote 4—Amendment history

| Provision affected         | How affected                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| s. 8D .....                | ad. No. 123, 1984<br>am. No. 146, 2001; No 4, 2016                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| s. 8E.....                 | ad. No. 123, 1984<br>am. No. 143, 2007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| s. 8F.....                 | ad. No. 123, 1984                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| s. 8G .....                | ad. No. 123, 1984                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| s. 8H .....                | ad. No. 123, 1984<br>am. No. 146, 2001; No. 143, 2007; No 4, 2016                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| s. 8HA .....               | ad. No. 224, 1992                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Subdivision B</b>       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Subdivision B heading..... | ad. No. 123, 1984                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| s. 8J .....                | ad. No. 123, 1984<br>am. No. 4, 1985; No 47, 1985; No 65, 1985; No 41, 1986; No 46, 1986; No 49, 1986; No 62, 1987; No 138, 1987; No 145, 1987; No 20, 1990; No 60, 1990; No 5, 1991; No 92, 1992; No 98, 1992; No 118, 1992; No 208, 1992; No 82, 1993; No 163, 1994; No 174, 1997; No 85, 1998; No 56, 1999; No 118, 1999; No 201, 1999; No 60, 2000; No 137, 2000; No 146, 2001; No 54, 2003; No 73, 2006; No 101, 2006; No 88, 2009; No 114, 2009; No 4, 2010; No 21, 2010; No 79, 2010; No 2, 2015; No 4, 2018; No 8, 2019 |
| s. 8K .....                | ad. No. 123, 1984<br>am. No. 97, 1988; No 146, 2001; No 4, 2016; No 55, 2016; No 8, 2019                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| s. 8L.....                 | ad. No. 123, 1984<br>am. No. 146, 2001; No 4, 2016                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| s. 8M.....                 | ad. No. 123, 1984<br>am. No. 146, 2001; No. 143, 2007                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| s. 8N .....                | ad. No. 123, 1984<br>rs. No. 146, 2001<br>am. No. 4, 2016; No 55, 2016; No 8, 2019                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| s. 8P .....                | ad. No. 123, 1984<br>rep. No. 146, 2001                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

## Endnotes

### Endnote 4—Amendment history

| Provision affected     | How affected                                                                                                                                                                                                                                             |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| s. 8Q .....            | ad. No. 123, 1984<br>rs. No. 146, 2001<br>am No 4, 2016                                                                                                                                                                                                  |
| s. 8R .....            | ad. No. 123, 1984<br>am. No. 146, 2001; No. 143, 2007                                                                                                                                                                                                    |
| s 8S.....              | ad. No. 123, 1984<br>am. No. 146, 2001                                                                                                                                                                                                                   |
| s 8T.....              | ad. No. 123, 1984<br>am. No. 146, 2001; No 4, 2016                                                                                                                                                                                                       |
| s 8U .....             | ad. No. 123, 1984<br>am. No. 146, 2001; No 4, 2016                                                                                                                                                                                                       |
| s. 8V .....            | ad. No. 123, 1984<br>am. No. 143, 2007                                                                                                                                                                                                                   |
| s 8W .....             | ad No 123, 1984<br>am No 138, 1987; No 97, 1989; No 105, 1989; No 98, 1992; No 224, 1992; No 82, 1993; No 163, 1994; No 201, 1999; No 60, 2000; No 146, 2001; No 16, 2003; No 54, 2003; No 107, 2003; No 8, 2010<br>ed C138<br>am No 4, 2018; No 8, 2019 |
| <b>Subdivision BAA</b> |                                                                                                                                                                                                                                                          |
| Subdivision BAA .....  | ad No 121, 2018                                                                                                                                                                                                                                          |
| s 8WAA.....            | ad No 121, 2018                                                                                                                                                                                                                                          |
| s 8WAB.....            | ad No 121, 2018                                                                                                                                                                                                                                          |
| s 8WAC.....            | ad No 121, 2018                                                                                                                                                                                                                                          |
| s 8WAD.....            | ad No 121, 2018                                                                                                                                                                                                                                          |
| s 8WAE .....           | ad No 121, 2018                                                                                                                                                                                                                                          |
| <b>Subdivision BA</b>  |                                                                                                                                                                                                                                                          |
| Subdivision BA .....   | ad. No. 97, 1988                                                                                                                                                                                                                                         |
| s 8WA .....            | ad No 97, 1988                                                                                                                                                                                                                                           |

## Endnote 4—Amendment history

| Provision affected         | How affected                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                            | am No 163, 1989; No 60, 1990; No 119, 1990; No 6, 1991; No 92, 1992; No 138, 1992; No 82, 1993; No 53, 1995; No 63, 1996; No 83, 1999; No 85, 1999; No 128, 1999; No 106, 2000; No 132, 2000; No 71, 2001; No 75, 2001; No 146, 2001; No 57, 2002; No 143, 2007; No 45, 2008; No 105, 2010; No 145, 2010; No 141, 2011; No 82, 2014; No 21, 2015; No 143, 2015; No 169, 2015; No 10, 2016; No 90, 2018; No 38, 2020; No 69, 2020                                      |
| s 8WB.....                 | ad No 97, 1988                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                            | am No 163, 1989; No 60, 1990; No 119, 1990; No 6, 1991; No 92, 1992; No 138, 1992; No 82, 1993; No 53, 1995; No 63, 1996; No 83, 1999 (as am by No 172, 1999); No 128, 1999; No 94, 2000; No 106, 2000; No 132, 2000; No 75, 2001; No 146, 2001; No 57, 2002; No 143, 2007; No 45, 2008; No 105, 2008; No 105, 2010; No 145, 2010; No 141, 2011; No 82, 2014; No 21, 2015; No 143, 2015; No 169, 2015; No 10, 2016; No 90, 2018; No 38, 2020; No 69, 2020; No 8, 2022 |
| s. 8WC.....                | ad. No. 97, 1988                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                            | am. No. 216, 1991; No. 179, 1999; No. 101, 2006; No. 143, 2007; No 4, 2016                                                                                                                                                                                                                                                                                                                                                                                            |
| s. 8WD .....               | ad. No. 97, 1988                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                            | am. No. 124, 1989                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                            | rep. No. 75, 2001                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Subdivision C</b>       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Subdivision C heading..... | 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                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| s. 8Y .....                | ad. No. 123, 1984                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                            | am. No. 210, 1992; No. 55, 2001; No. 146, 2001; No. 8, 2007                                                                                                                                                                                                                                                                                                                                                                                                           |

## Endnotes

### Endnote 4—Amendment history

| Provision affected      | How affected                                                                                                                                                                         |
|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| s. 8Z.....              | ad. No. 123, 1984<br>am. No. 65, 1985; No. 137, 2000; No. 146, 2001<br>ed C142                                                                                                       |
| <b>Division 3</b>       |                                                                                                                                                                                      |
| Division 3 heading..... | ad. No. 123, 1984                                                                                                                                                                    |
| s. 8ZA.....             | ad. No. 123, 1984<br>am. No. 224, 1992; No. 146, 2001                                                                                                                                |
| s. 8ZB.....             | ad. No. 123, 1984<br>am. No. 224, 1992                                                                                                                                               |
| s. 8ZC.....             | ad. No. 123, 1984<br>am. No. 146, 2001                                                                                                                                               |
| s. 8ZD.....             | ad. No. 123, 1984<br>am. No. 146, 2001; No 5, 2015                                                                                                                                   |
| s. 8ZE.....             | ad. No. 123, 1984<br>am. Nos. 4 and 47, 1985; No. 41, 1986; Nos. 58, 62 and 145, 1987;<br>Nos. 20 and 60, 1990; Nos. 92, 118 and 208, 1992<br>rs. No. 120, 1995<br>am. No. 101, 2006 |
| ss. 8ZF–8ZH.....        | ad. No. 123, 1984                                                                                                                                                                    |
| <b>Division 4</b>       |                                                                                                                                                                                      |
| Division 4 heading..... | ad. No. 123, 1984                                                                                                                                                                    |
| ss. 8ZJ, 8ZK.....       | ad. No. 123, 1984                                                                                                                                                                    |
| s. 8ZL.....             | ad. No. 123, 1984<br>am. No. 146, 2001<br>ed C142                                                                                                                                    |
| ss. 8ZM, 8ZN.....       | ad. No. 123, 1984                                                                                                                                                                    |
| <b>Division 5</b>       |                                                                                                                                                                                      |
| Division 5 heading..... | ad. No. 123, 1984                                                                                                                                                                    |
| s. 9.....               | rep. No. 59, 1979<br>ad. No. 117, 1983<br>am. No. 123, 1984                                                                                                                          |

## Endnote 4—Amendment history

| Provision affected | How affected                                                                                   |
|--------------------|------------------------------------------------------------------------------------------------|
| s. 10 .....        | rep. No. 59, 1979<br>ad. No. 117, 1983<br>am. No. 123, 1984; No. 73, 2008                      |
| s. 11 .....        | rs. No. 133, 1974<br>rep. No. 59, 1979<br>ad. No. 117, 1983<br>am. No. 123, 1984; No. 73, 2008 |
| s. 12 .....        | rep. No. 59, 1979<br>ad. No. 117, 1983<br>am. No. 73, 2008                                     |
| s. 13 .....        | rep. No. 59, 1979<br>ad. No. 117, 1983<br>am. No. 123, 1984; No. 73, 2008                      |
| s. 13A .....       | ad. No. 117, 1983                                                                              |
| s. 13B .....       | ad. No. 117, 1983                                                                              |
| s. 13C .....       | ad. No. 117, 1983<br>am. No. 123, 1984                                                         |
| <b>Division 6</b>  |                                                                                                |
| Division 6 .....   | ad. No. 167, 1989                                                                              |
| s. 13CA .....      | ad. No. 167, 1989                                                                              |
| <b>Part IIIA</b>   |                                                                                                |
| Part IIIA .....    | ad. No. 123, 1985                                                                              |
| <b>Division 1</b>  |                                                                                                |
| s. 13D .....       | ad. No. 123, 1985<br>am. No. 146, 1999<br>ed. C163                                             |
| <b>Division 2</b>  |                                                                                                |
| s. 13E .....       | ad. No. 123, 1985                                                                              |
| s. 13F .....       | ad. No. 123, 1985<br>am. No. 62, 1987; No. 143, 2007                                           |
| s. 13G .....       | ad. No. 123, 1985                                                                              |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected | How affected                                                                                                                                          |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| s. 13H .....       | ad. No. 123, 1985<br>am. No. 97, 1988; No. 146, 2001<br>rep. No. 145, 2010                                                                            |
| Division 3 .....   | rep. No. 145, 2010                                                                                                                                    |
| s. 13J .....       | ad. No. 123, 1985<br>am. No. 138, 1987; No. 97, 1988; No. 98, 1992; No. 82, 1993;<br>No. 118, 1999; No. 146, 2001; No. 92, 2008<br>rep. No. 145, 2010 |
| <b>Division 4</b>  |                                                                                                                                                       |
| s. 13K .....       | ad. No. 123, 1985<br>am. No. 138, 1987; No. 98, 1992; No. 82, 1993; No. 4, 2018                                                                       |
| <b>Division 5</b>  |                                                                                                                                                       |
| Division 5 .....   | ad. No. 136, 1990                                                                                                                                     |
| s. 13L .....       | ad. No. 136, 1990<br>am. No. 44, 1999; No. 121, 2001                                                                                                  |
| s. 14 .....        | rep. No. 59, 1979                                                                                                                                     |
| Part IV .....      | ad. No. 133, 1974<br>rep. No. 88, 2009                                                                                                                |
| s. 14A .....       | ad. No. 133, 1974<br>am. No. 19, 1979; No. 123, 1984; No. 65, 1985; No. 48, 1986;<br>No. 216, 1991<br>rep. No. 88, 2009                               |
| s. 14B .....       | ad. No. 133, 1974<br>am. No. 123, 1984; No. 65, 1985<br>rep. No. 88, 2009                                                                             |
| s. 14C .....       | ad. No. 133, 1974<br>am. No. 123, 1984; No. 65, 1985; No. 73, 2008<br>rep. No. 88, 2009                                                               |
| s. 14D .....       | ad. No. 133, 1974<br>am. No. 123, 1984; No. 73, 2008<br>rep. No. 88, 2009                                                                             |

## Endnote 4—Amendment history

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

## Endnotes

### Endnote 4—Amendment history

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| Provision affected | How affected                               |
|--------------------|--------------------------------------------|
|                    | 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                          |
| <b>Part IVA</b>    |                                            |
| Part IVA.....      | ad. No. 123, 1984                          |
| <b>Division 1</b>  |                                            |
| s. 14Q.....        | ad. No. 123, 1984                          |
|                    | am. No. 88, 2009; No 2, 2015               |
| <b>Division 2</b>  |                                            |
| 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                          |
| <b>Division 3</b>  |                                            |
| ss. 14V–14X.....   | ad. No. 123, 1984                          |
| s. 14Y.....        | ad. No. 123, 1984                          |
|                    | am. No. 112, 1986                          |
| <b>Division 4</b>  |                                            |
| s. 14Z.....        | ad. No. 123, 1984                          |
|                    | am. No. 146, 2001; No 4, 2016; No 61, 2016 |
| s. 14ZA.....       | ad. No. 123, 1984                          |

## Endnote 4—Amendment history

| Provision affected      | How affected                                               |
|-------------------------|------------------------------------------------------------|
|                         | 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                                          |

## Endnotes

### Endnote 4—Amendment history

| Provision affected     | How affected       |
|------------------------|--------------------|
|                        | 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 |

## Endnote 4—Amendment history

| Provision affected    | How affected                                                                 |
|-----------------------|------------------------------------------------------------------------------|
| ss. 14ZAV–14ZAX.....  | ad. No. 101, 1992<br>rep. No. 161, 2005                                      |
| s. 14ZAXA .....       | ad. No. 39, 1997<br>rep. No. 161, 2005                                       |
| ss. 14ZAY, 14ZAZ..... | ad. No. 101, 1992<br>rep. No. 161, 2005                                      |
| s. 14ZAZA.....        | ad. No. 101, 1992<br>am. No. 54, 2003<br>rep. No. 161, 2005                  |
| s 14ZAZB.....         | ad No 101, 1992<br>rep No 161, 2005                                          |
| s 14ZAZC.....         | ad No 101, 1992<br>rep No 161, 2005                                          |
| Part IVAB.....        | ad. No. 154, 1986<br>rep. No. 216, 1991                                      |
| Part IVB .....        | ad. No. 48, 1986<br>rep. No. 216, 1991                                       |
| s. 14ZB.....          | ad. No. 48, 1986<br>am. No. 154, 1986; No. 60, 1990<br>rep. No. 216, 1991    |
| ss. 14ZC–14ZK .....   | ad. No. 48, 1986<br>rep. No. 216, 1991                                       |
| s. 14ZKA .....        | ad. No. 144, 1986<br>am. Nos. 58, 62, 108 and 145, 1987<br>rep. No. 95, 1988 |
| <b>Part IVC</b>       |                                                                              |
| Part IVC .....        | ad. No. 216, 1991                                                            |
| <b>Division 1</b>     |                                                                              |
| s 14ZL .....          | ad No 216, 1991<br>am No 41, 1998; No 161, 2005; No 141, 2020                |
| s 14ZM.....           | ad No 216, 1991                                                              |

Taxation Administration Act 1953

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Compilation No. 199

Compilation date: 24/06/2023

Registered: 06/07/2023

## Endnotes

### Endnote 4—Amendment history

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| Provision affected | How affected                                                                                                                                                                                                                                                                                                            |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| s 14ZN.....        | ad No 216, 1991                                                                                                                                                                                                                                                                                                         |
| s. 14ZO.....       | ad. No. 216, 1991<br>am. No. 34, 1997                                                                                                                                                                                                                                                                                   |
| s. 14ZP .....      | ad. No. 216, 1991                                                                                                                                                                                                                                                                                                       |
| <b>Division 2</b>  |                                                                                                                                                                                                                                                                                                                         |
| s 14ZQ.....        | ad No 216, 1991<br>am No 92, 1992; No 101, 1992; No 118, 1992; No 208, 1992;<br>No 44, 2000; No 16, 2003; No 161, 2005; No 101, 2006; No 143,<br>2007; No 97, 2008; No 88, 2009; No 74, 2010; No 41, 2011;<br>No 39, 2012; No 88, 2013; No 96, 2014; No 21, 2015; No 24,<br>2016; No 15, 2017; No 13, 2021; No 84, 2022 |
| s. 14ZR.....       | ad. No. 216, 1991<br>am. No. 101, 2006; No. 88, 2009                                                                                                                                                                                                                                                                    |
| s. 14ZS .....      | ad. No. 216, 1991<br>am. No. 101, 1992; No. 169, 1995; No. 101, 2006; No. 41, 2011                                                                                                                                                                                                                                      |
| s. 14ZT .....      | ad. No. 216, 1991<br>am. No. 118, 1992<br>rep. No. 101, 2006                                                                                                                                                                                                                                                            |
| <b>Division 3</b>  |                                                                                                                                                                                                                                                                                                                         |
| s. 14ZU.....       | ad. No. 216, 1991<br>am. No. 91, 2000; No. 161, 2005                                                                                                                                                                                                                                                                    |
| s. 14ZV.....       | ad. No. 216, 1991                                                                                                                                                                                                                                                                                                       |
| s. 14ZVA.....      | ad. No. 101, 1992<br>am. No. 74, 2010<br>rs No 170, 2015<br>am No 81, 2016                                                                                                                                                                                                                                              |
| s 14ZVB .....      | ad No 118, 2013                                                                                                                                                                                                                                                                                                         |
| s 14ZVC .....      | ad No 21, 2015                                                                                                                                                                                                                                                                                                          |
| s 14ZW.....        | ad No 216, 1991                                                                                                                                                                                                                                                                                                         |

## Endnote 4—Amendment history

| Provision affected | How affected                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                    | am No 101, 1992; No 56, 1999; No 179, 1999; No 201, 1999; No 44, 2000; No 156, 2000; No 54, 2003; No 23, 2005; No 161, 2005; No 58, 2006; No 73, 2006; No 78, 2006; No 15, 2007; No 78, 2007; No 143, 2007; No 151, 2008; No 74, 2010; No 93, 2011; No 14, 2012; No 39, 2012; No 75, 2012; No 118, 2013; No 34, 2014; No 96, 2014; No 110, 2014; No 21, 2015; No 10, 2016; No 55, 2016; No 8, 2019 |
|                    | ed C162                                                                                                                                                                                                                                                                                                                                                                                            |
|                    | am No 24, 2022                                                                                                                                                                                                                                                                                                                                                                                     |
| 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. 14ZYP.....      | ad. No. 161, 2005                                                                                                                                                                                                                                                                                                                                                                                  |
|                    | am. No. 39, 2012                                                                                                                                                                                                                                                                                                                                                                                   |
| s. 14ZZ.....       | ad. No. 216, 1991                                                                                                                                                                                                                                                                                                                                                                                  |
|                    | am. No. 34, 1997; No. 161, 2005; No. 88, 2009; No. 169, 2012                                                                                                                                                                                                                                                                                                                                       |
| <b>Division 4</b>  |                                                                                                                                                                                                                                                                                                                                                                                                    |
| s. 14ZZA.....      | ad. No. 216, 1991                                                                                                                                                                                                                                                                                                                                                                                  |
| s. 14ZZB.....      | ad. No. 216, 1991                                                                                                                                                                                                                                                                                                                                                                                  |
|                    | am. No. 101, 2006; No. 84, 2022                                                                                                                                                                                                                                                                                                                                                                    |
| s. 14ZZC.....      | ad. No. 216, 1991                                                                                                                                                                                                                                                                                                                                                                                  |
|                    | am. No. 60, 2015                                                                                                                                                                                                                                                                                                                                                                                   |
| s. 14ZZD.....      | ad. No. 216, 1991                                                                                                                                                                                                                                                                                                                                                                                  |
| s. 14ZZE.....      | ad. No. 216, 1991                                                                                                                                                                                                                                                                                                                                                                                  |
|                    | rs. No. 34, 1997; No. 60, 2015                                                                                                                                                                                                                                                                                                                                                                     |
| s. 14ZZF.....      | ad. No. 216, 1991                                                                                                                                                                                                                                                                                                                                                                                  |
|                    | am. No. 60, 2015                                                                                                                                                                                                                                                                                                                                                                                   |
| s. 14ZZG.....      | ad. No. 216, 1991                                                                                                                                                                                                                                                                                                                                                                                  |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected       | How affected                                                            |
|--------------------------|-------------------------------------------------------------------------|
| s 14ZZH .....            | ad No 216, 1991<br>am No 34, 1997<br>rep No 101, 2006<br>ad No 84, 2022 |
| s. 14ZZJ .....           | ad. No. 216, 1991                                                       |
| s. 14ZZK .....           | ad. No. 216, 1991<br>am. No. 34, 1997; No 88, 2013                      |
| s. 14ZZL .....           | ad. No. 216, 1991<br>am. No. 34, 1997                                   |
| s 14ZZM .....            | ad No 216, 1991<br>am No 101, 2006; No 84, 2022                         |
| <b>Division 5</b>        |                                                                         |
| Division 5 heading ..... | rs. No. 169, 2012                                                       |
| s. 14ZZN .....           | ad. No. 216, 1991<br>am. No. 88, 2009                                   |
| s. 14ZZO .....           | ad. No. 216, 1991<br>am. No. 88, 2009; No. 169, 2012; No 88, 2013       |
| s. 14ZZP .....           | ad. No. 216, 1991<br>am. No. 88, 2009; No. 169, 2012                    |
| s. 14ZZQ .....           | ad. No. 216, 1991<br>am. No. 88, 2009; No. 169, 2012                    |
| s. 14ZZR .....           | ad. No. 216, 1991<br>am. No. 101, 2006                                  |
| s 14ZZS .....            | ad No 216, 1991<br>am No 88, 2009; No 13, 2021                          |
| <b>Part IVD</b>          |                                                                         |
| Part IVD .....           | ad No 10, 2019                                                          |
| s 14ZZT .....            | ad No 10, 2019                                                          |
| s 14ZZU .....            | ad No 10, 2019                                                          |
| s 14ZZV .....            | ad No 10, 2019                                                          |
| s 14ZZW .....            | ad No 10, 2019                                                          |

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| Provision affected   | How affected                                                                                             |
|----------------------|----------------------------------------------------------------------------------------------------------|
|                      | am No 10, 2019                                                                                           |
| s 14ZZX .....        | ad No 10, 2019                                                                                           |
| s 14ZZY .....        | ad No 10, 2019                                                                                           |
|                      | am No 10, 2019                                                                                           |
| s 14ZZZ .....        | ad No 10, 2019                                                                                           |
| s 14ZZZAA .....      | ad No 10, 2019                                                                                           |
| s 14ZZZA .....       | ad No 10, 2019                                                                                           |
| s 14ZZZB .....       | ad No 10, 2019                                                                                           |
| s 14ZZZC .....       | ad No 10, 2019                                                                                           |
| s 14ZZZD .....       | ad No 10, 2019                                                                                           |
| s 14ZZZE .....       | ad No 10, 2019                                                                                           |
| <b>Part V</b>        |                                                                                                          |
| Part V heading ..... | 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;<br>No. 54, 2003; No. 114, 2009             |
|                      | ed C142                                                                                                  |
|                      | am No 4, 2018                                                                                            |
| 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;<br>No. 54, 2003; No. 114, 2009; No 4, 2018 |
| s. 15B .....         | ad. No. 82, 2012                                                                                         |
|                      | am No 36, 2015                                                                                           |
| s. 15C .....         | ad. No. 82, 2012                                                                                         |
|                      | am No 36, 2015; No 70, 2015                                                                              |
| s. 15D .....         | ad. No. 82, 2012                                                                                         |
|                      | am No 36, 2015                                                                                           |

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### Endnote 4—Amendment history

| Provision affected   | How affected                                                                     |
|----------------------|----------------------------------------------------------------------------------|
| s. 16 .....          | rep. No. 216, 1973<br>ad. No. 123, 1984<br>am. No. 8, 2005                       |
| s. 16A .....         | ad. No. 224, 1992                                                                |
| s. 16B .....         | ad. No. 120, 1995<br>am. No. 11, 1999<br>rs. No. 91, 2000                        |
| s. 17 .....          | ad. No. 155, 1965<br>am. No. 123, 1984; No. 65, 1985                             |
| s. 17A .....         | ad. No. 48, 1986<br>am. No. 194, 1999; No. 13, 2013; No. 13, 2021                |
| s. 17B .....         | ad. No. 97, 1988<br>am. No. 201, 1999; No. 54, 2003<br>rep. No. 145, 2010        |
| s. 17C .....         | ad. No. 47, 1992<br>rep. No. 145, 2010                                           |
| s. 18 .....          | ad. No. 133, 1974<br>am. No. 19, 1979; No. 123, 1984; No. 48, 1986; No. 58, 2006 |
| Part VI heading..... | rs. No. 59, 1999<br>rep. No. 73, 2006                                            |
| Part VI .....        | ad. No. 56, 1999<br>rep. No. 73, 2006                                            |
| s. 19 .....          | ad. No. 56, 1999<br>rs. No. 59, 1999<br>rep. No. 73, 2006                        |
| s. 20 .....          | ad. No. 56, 1999<br>am. No. 59, 1999<br>rep. No. 73, 2006                        |
| s. 21 .....          | ad. No. 56, 1999<br>rep. No. 146, 2001                                           |
| s. 22 .....          | ad. No. 56, 1999                                                                 |

## Endnote 4—Amendment history

| Provision affected | How affected                   |
|--------------------|--------------------------------|
|                    | am. No. 59, 1999; No. 73, 2001 |
|                    | rep. No. 73, 2006              |
| s. 23 .....        | ad. No. 56, 1999               |
|                    | 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              |
| s. 27 .....        | ad. No. 56, 1999               |
|                    | rep. No. 73, 2006              |
| ss. 28, 29 .....   | ad. No. 56, 1999               |
|                    | am. No. 59, 1999               |
|                    | rep. No. 179, 1999             |
| s. 30 .....        | ad. No. 56, 1999               |
|                    | am. No. 59, 1999               |
|                    | rep. No. 179, 1999             |
| s. 31 .....        | ad. No. 56, 1999               |
|                    | am. No. 59, 1999               |
|                    | rep. No. 179, 1999             |
| s. 32 .....        | ad. No. 56, 1999               |
|                    | am. No. 59, 1999               |
|                    | rep. No. 179, 1999             |
| ss. 33, 34 .....   | ad. No. 56, 1999               |
|                    | am. No. 59, 1999               |
|                    | rep. No. 179, 1999             |
| s. 35 .....        | ad. No. 56, 1999               |

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### Endnote 4—Amendment history

| Provision affected | How affected              |
|--------------------|---------------------------|
|                    | am. No. 59, 1999          |
|                    | rep. No. 73, 2006         |
| s. 36 .....        | ad. No. 56, 1999          |
|                    | rs. 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        |
| 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          |
|                    | am. 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          |
|                    | am. No. 179, 1999         |
|                    | rep. No. 92, 2000         |
| s. 45 .....        | ad. No. 56, 1999          |
|                    | am. No. 179, 1999         |
|                    | rep. No. 92, 2000         |
| s. 46 .....        | ad. No. 56, 1999          |

## Endnote 4—Amendment history

| Provision affected | How affected                                  |
|--------------------|-----------------------------------------------|
|                    | 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                            |
| s. 48 .....        | ad. No. 56, 1999                              |
|                    | am. Nos. 59 and 179, 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; No. 146, 2001               |
|                    | rep. No. 73, 2006                             |
| s. 51 .....        | ad. No. 56, 1999                              |
|                    | am. No. 59, 1999; No. 146, 2001               |
|                    | rep. No. 73, 2006                             |
| s. 52 .....        | ad. No. 56, 1999                              |
|                    | am. No. 59, 1999; No. 146, 2001               |
|                    | rep. No. 73, 2006                             |
| s. 52A .....       | ad. No. 177, 1999                             |
|                    | am. No. 156, 2000; No. 146, 2001              |
|                    | rep. No. 73, 2006                             |
| s. 53 .....        | ad. No. 56, 1999                              |
|                    | am. No. 59, 1999; No. 92, 2000; No. 146, 2001 |
|                    | rep. No. 73, 2006                             |
| s. 54 .....        | ad. No. 56, 1999                              |
|                    | am. No. 59, 1999; No. 146, 2001               |
|                    | rep. No. 73, 2006                             |
| s. 55 .....        | ad. No. 56, 1999                              |

## Endnotes

### Endnote 4—Amendment history

| Provision affected | How affected                                                                                                                                  |
|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
|                    | am. No. 59, 1999                                                                                                                              |
|                    | rep. No. 179, 1999                                                                                                                            |
| s 56 .....         | ad No 56, 1999                                                                                                                                |
|                    | am No 59, 1999                                                                                                                                |
|                    | rep No 73, 2006                                                                                                                               |
| s 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                                                                                                                             |
| 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                                                                                                                             |
| Division 7A .....  | ad. No. 59, 1999                                                                                                                              |
|                    | rep. No. 73, 2006                                                                                                                             |
| s. 62A .....       | ad. No. 59, 1999                                                                                                                              |
|                    | rep. No. 73, 2006                                                                                                                             |
| Division 7B .....  | ad. No. 177, 1999                                                                                                                             |
|                    | rep. No. 73, 2006                                                                                                                             |
| s 62B .....        | ad No 177, 1999                                                                                                                               |
|                    | rep No 73, 2006                                                                                                                               |
| s 62C .....        | ad No 177, 1999                                                                                                                               |
|                    | rep No 73, 2006                                                                                                                               |

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| Provision affected                | How affected                                                                                                                      |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| ss. 63–65 .....                   | ad. No. 56, 1999<br>am. No. 59, 1999<br>rep. No. 73, 2006                                                                         |
| s. 66 .....                       | ad. No. 56, 1999<br>am. No. 59, 1999; No. 91, 2000<br>rep. No. 73, 2006                                                           |
| s. 67 .....                       | ad. No. 56, 1999<br>am. No. 59, 1999<br>rep. No. 73, 2006                                                                         |
| s. 68 .....                       | ad. No. 56, 1999<br>am. Nos. 59 and 176, 1999; Nos. 10 and 122, 2003<br>rep. No. 73, 2006                                         |
| s. 69 .....                       | ad. No. 56, 1999<br>am. No. 59, 1999<br>rep. No. 73, 2006                                                                         |
| s. 70 .....                       | ad. No. 56, 1999<br>am. Nos. 59, 176 and 177, 1999; Nos. 91, 92 and 156, 2000;<br>No. 73, 2001; No. 10, 2005<br>rep. No. 73, 2006 |
| Heading to .....<br>The Schedules | rep. No. 136, 2012                                                                                                                |
| First Schedule .....              | am. No. 39, 1953<br>rep. No. 136, 2012                                                                                            |
| Second Schedule.....              | am. Nos. 28, 39, 40 and 52, 1953<br>rep. No. 136, 2012                                                                            |
| <b>Schedule 1</b>                 |                                                                                                                                   |
| Schedule 1 .....                  | ad. No. 178, 1999                                                                                                                 |
| <b>Chapter 2</b>                  |                                                                                                                                   |
| Chapter 2 heading.....            | ad. No. 73, 2006                                                                                                                  |
| <b>Part 2-1</b>                   |                                                                                                                                   |
| Part 2-1 .....                    | ad. No. 178, 1999                                                                                                                 |

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Compilation No. 199

Compilation date: 24/06/2023

Registered: 06/07/2023

## Endnotes

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| Provision affected      | How affected                                                                                                                                                                                                                 |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Division 6</b>       |                                                                                                                                                                                                                              |
| s. 6-1.....             | ad. No. 178, 1999<br>am. No. 44, 2000; No. 150, 2003; No 82, 2014; No 169, 2015                                                                                                                                              |
| s. 6-5.....             | ad. No. 178, 1999<br>am. No. 73, 2001                                                                                                                                                                                        |
| s. 6-10.....            | ad. No. 178, 1999                                                                                                                                                                                                            |
| <b>Part 2-5</b>         |                                                                                                                                                                                                                              |
| Part 2-5.....           | ad. No. 178, 1999                                                                                                                                                                                                            |
| <b>Division 10</b>      |                                                                                                                                                                                                                              |
| s. 10-1.....            | ad. No. 178, 1999<br>am. No. 86, 2000                                                                                                                                                                                        |
| s. 10-5.....            | ad. No. 178, 1999<br>am. No. 86, 2000; No 168, 2001; No 15, 2002; No 66, 2003; No 9, 2007; No 15, 2007; No 79, 2007; No 32, 2008; No 56, 2010; No 75, 2010; No 58, 2012; No 10, 2016; No 53, 2016; No 132, 2017; No 75, 2022 |
| <b>Division 11</b>      |                                                                                                                                                                                                                              |
| s. 11-1.....            | ad. No. 178, 1999<br>am. No. 44, 2000; No. 150, 2003; No. 101, 2006; No. 56, 2010; Nos. 12 and 14, 2012; No 88, 2013; No 82 and 96, 2014; No 169, 2015; No 116, 2018                                                         |
| s. 11-5.....            | ad. No. 178, 1999                                                                                                                                                                                                            |
| <b>Division 12</b>      |                                                                                                                                                                                                                              |
| <b>Subdivision 12-A</b> |                                                                                                                                                                                                                              |
| s. 12-1.....            | ad. No. 178, 1999<br>am. No. 168, 2001; No. 66, 2003; No. 15, 2007; No. 92, 2008; No 70, 2015; No 81, 2016                                                                                                                   |
| s. 12-5.....            | ad. No. 178, 1999<br>am. No 168, 2001; No 66, 2003; No 15, 2007; No 79, 2007; No 56, 2010; No 75, 2010; No 53, 2016                                                                                                          |
| s. 12-7.....            | ad. No. 86, 2000<br>am. No. 20, 2004                                                                                                                                                                                         |

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| Provision affected            | How affected                                                             |
|-------------------------------|--------------------------------------------------------------------------|
| s. 12-10.....                 | ad. No. 178, 1999                                                        |
| s. 12-15.....                 | ad. No. 178, 1999<br>rep. No. 133, 2003                                  |
| s. 12-20.....                 | ad. No. 163, 2001                                                        |
| <b>Subdivision 12-B</b>       |                                                                          |
| s. 12-35.....                 | ad. No. 178, 1999                                                        |
| s. 12-40.....                 | ad. No. 178, 1999                                                        |
| s. 12-45.....                 | ad. No. 178, 1999<br>am. No. 101, 2006                                   |
| s. 12-47.....                 | ad. No. 168, 2001<br>am. No. 41, 2005                                    |
| s. 12-50.....                 | ad. No. 178, 1999                                                        |
| s. 12-55.....                 | ad. No. 178, 1999<br>am. No. 146, 2001                                   |
| s. 12-60.....                 | ad. No. 178, 1999<br>rs. No. 179, 1999<br>am. No. 91, 2000; No. 41, 2005 |
| <b>Subdivision 12-C</b>       |                                                                          |
| Subdivision 12-C heading..... | rs. No. 56, 2010                                                         |
| Subdivision 12-C.....         | rs. No. 15, 2007                                                         |
| s. 12-80.....                 | ad. No. 178, 1999<br>am. No. 8, 2007<br>rs. No. 15, 2007                 |
| s. 12-85.....                 | ad. No. 178, 1999<br>rs. No. 15, 2007<br>am. No. 56, 2010                |
| s. 12-90.....                 | ad. No. 178, 1999<br>rs. No. 15, 2007                                    |
| <b>Subdivision 12-D</b>       |                                                                          |
| s 12-110.....                 | ad No 178, 1999                                                          |

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| Provision affected               | How affected                                                        |
|----------------------------------|---------------------------------------------------------------------|
|                                  | am No 76, 2000; No 52, 2004; No 105, 2010; No 109, 2012; No 4, 2023 |
| s. 12-115 .....                  | ad. No. 178, 1999                                                   |
| s. 12-120 .....                  | ad. No. 178, 1999                                                   |
| <b>Subdivision 12-E</b>          |                                                                     |
| s 12-140 .....                   | ad No 178, 1999                                                     |
|                                  | am No 101, 2006; No 15, 2019                                        |
| s. 12-145 .....                  | ad. No. 178, 1999                                                   |
| s. 12-150 .....                  | ad. No. 178, 1999                                                   |
|                                  | rs. No. 101, 2006                                                   |
| s 12-152 .....                   | ad No 15, 2019                                                      |
| 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                                                      |
|                                  | am No 95, 2019                                                      |
| 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; No 2, 2015            |
| <b>Subdivision 12-F</b>          |                                                                     |
| s. 12-210 .....                  | ad. No. 178, 1999                                                   |
| s. 12-215 .....                  | ad. No. 178, 1999                                                   |
|                                  | am. No. 44, 2000                                                    |
| s. 12-220 .....                  | ad. No. 178, 1999                                                   |
| s. 12-225 .....                  | ad. No. 178, 1999                                                   |
| s. 12-245 .....                  | ad. No. 178, 1999                                                   |

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| Provision affected              | How affected                                                     |
|---------------------------------|------------------------------------------------------------------|
| s. 12-250 .....                 | ad. No. 178, 1999<br>am. No. 44, 2000                            |
| s. 12-255 .....                 | ad. No. 178, 1999<br>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<br>am. No. 44, 2000                            |
| s. 12-300 .....                 | ad. No. 178, 1999                                                |
| <b>Subdivision 12-FA</b>        |                                                                  |
| Subdivision 12-FA .....         | ad. No. 15, 2002                                                 |
| s. 12-305 .....                 | ad. No. 15, 2002<br>am. No. 15, 2007                             |
| s. 12-310 .....                 | ad. No. 15, 2002<br>am. No. 15, 2007                             |
| <b>Subdivision 12-FAA</b>       |                                                                  |
| Subdivision 12-FAA .....        | ad. No. 9, 2007 (md)                                             |
| s. 12-312 .....                 | ad. No. 9, 2007 (md)                                             |
| s. 12-313 .....                 | ad. No. 9, 2007 (md)                                             |
| <b>Subdivision 12-FB</b>        |                                                                  |
| Subdivision 12-FB .....         | ad. No. 66, 2003                                                 |
| s. 12-315 .....                 | ad. No. 66, 2003<br>am. No. 41, 2005; No. 15, 2007; No. 32, 2008 |
| s. 12-317 .....                 | ad. No. 66, 2003                                                 |
| s. 12-319 .....                 | ad. No. 66, 2003                                                 |
| <b>Subdivision 12-FC</b>        |                                                                  |
| Subdivision 12-FC heading ..... | rs No 75, 2022                                                   |
| Subdivision 12-FC .....         | ad. No. 58, 2012                                                 |
| s 12-319A .....                 | ad No 58, 2012<br>am No 8, 2019; No 8, 2022; No 75, 2022         |

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| Provision affected             | How affected                                                                                                            |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| <b>Subdivision 12-G</b>        |                                                                                                                         |
| s. 12-320 .....                | ad. No. 178, 1999<br>am. No. 101, 2004                                                                                  |
| s. 12-325 .....                | ad. No. 178, 1999                                                                                                       |
| s. 12-330 .....                | ad. No. 178, 1999<br>am. No. 146, 2001; No. 14, 2012; No 88, 2013; No 96, 2014                                          |
| s. 12-335 .....                | ad. No. 178, 1999<br>am. No. 14, 2012; No 88, 2013; No 96, 2014                                                         |
| Link note to s. 12-335 .....   | rep. No. 41, 2005                                                                                                       |
| <b>Subdivision 12-H</b>        |                                                                                                                         |
| Subdivision 12-H heading ..... | rs No 53, 2016                                                                                                          |
| Subdivision 12-H .....         | ad No 79, 2007<br>rs No 32, 2008                                                                                        |
| s 12-375 .....                 | ad No 79, 2007<br>rs No 32, 2008<br>am No 185, 2012; No 53, 2016                                                        |
| s 12-380 .....                 | ad No 79, 2007<br>rep No 32, 2008                                                                                       |
| s 12-383 .....                 | ad No 53, 2016<br>am No 15, 2019                                                                                        |
| s 12-385 .....                 | ad No 79, 2007<br>rs No 32, 2008<br>am No 97, 2012; No 185, 2012; No 53, 2016; No 34, 2019                              |
| s 12-390 .....                 | ad No 79, 2007<br>rs No 32, 2008<br>am No 97, 2012; No 185, 2012; No 70, 2015; No 53, 2016<br>ed C136<br>am No 34, 2019 |
| s 12-395 .....                 | ad No 79, 2007<br>rs No 32, 2008<br>am No 185, 2012; No 53, 2016; No 34, 2019; No 64, 2020                              |

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| Provision affected | How affected                                                                        |
|--------------------|-------------------------------------------------------------------------------------|
| s 12-400 .....     | ad No 79, 2007<br>rs No 32, 2008; No 90, 2010<br>am No 162, 2015<br>rep No 53, 2016 |
| s 12-401 .....     | ad No 90, 2010<br>rep No 53, 2016                                                   |
| s 12-402 .....     | ad No 90, 2010<br>am No 12, 2012; No 53, 2016<br>rep No 53, 2016                    |
| s 12-402A .....    | ad No 90, 2010<br>rep No 53, 2016                                                   |
| s 12-402B .....    | ad No 90, 2010<br>rep No 53, 2016                                                   |
| s 12-403 .....     | ad No 90, 2010<br>am No 162, 2015<br>rep No 53, 2016                                |
| s 12-404 .....     | ad No 90, 2010<br>rep No 53, 2016                                                   |
| s 12-405 .....     | ad No 79, 2007<br>rs No 32, 2008<br>am No 53, 2016; No 15, 2019                     |
| s. 12-410 .....    | ad. No. 79, 2007<br>rs. No. 32, 2008                                                |
| s. 12-415 .....    | ad. No. 79, 2007<br>rs. No. 32, 2008                                                |
| s. 12-420 .....    | ad. No. 79, 2007<br>rs. No. 32, 2008                                                |
| s 12-425 .....     | ad No 185, 2012<br>am No 53, 2016                                                   |
| s. 12-430 .....    | ad. No. 185, 2012                                                                   |
| s 12-435 .....     | ad No 34, 2019                                                                      |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected       | How affected    |
|--------------------------|-----------------|
| s 12-436.....            | ad No 34, 2019  |
| s 12-437.....            | ad No 34, 2019  |
| s 12-438.....            | ad No 34, 2019  |
| s 12-439.....            | ad No 34, 2019  |
|                          | am No 127, 2021 |
| s 12-440.....            | ad No 34, 2019  |
| s 12-441.....            | ad No 34, 2019  |
| s 12-442.....            | ad No 34, 2019  |
| s 12-443.....            | ad No 34, 2019  |
| s 12-444.....            | ad No 34, 2019  |
| s 12-445.....            | ad No 34, 2019  |
| s 12-446.....            | ad No 34, 2019  |
| s 12-447.....            | ad No 34, 2019  |
| s 12-448.....            | ad No 34, 2019  |
| s 12-449.....            | ad No 34, 2019  |
| s 12-450.....            | ad No 34, 2019  |
| s 12-451.....            | ad No 34, 2019  |
| s 12-452.....            | ad No 34, 2019  |
| s 12-453.....            | ad No 34, 2019  |
| <b>Subdivision 12-J</b>  |                 |
| Subdivision 12-J.....    | ad No 132, 2017 |
| s 12-460.....            | ad No 132, 2017 |
| <b>Division 12A</b>      |                 |
| Division 12A.....        | ad No 53, 2016  |
| s 12A-1.....             | ad No 53, 2016  |
| <b>Subdivision 12A-A</b> |                 |
| s 12A-5.....             | ad No 53, 2016  |
| s 12A-10.....            | ad No 53, 2016  |
| s 12A-15.....            | ad No 53, 2016  |
| s 12A-20.....            | ad No 53, 2016  |
| s 12A-25.....            | ad No 53, 2016  |

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| Provision affected             | How affected                   |
|--------------------------------|--------------------------------|
| s 12A-30 .....                 | ad No 53, 2016                 |
| s 12A-35 .....                 | ad No 53, 2016                 |
| s 12A-40 .....                 | ad No 53, 2016                 |
| <b>Subdivision 12A-B</b>       |                                |
| s 12A-100 .....                | ad No 53, 2016                 |
| s 12A-105 .....                | ad No 53, 2016                 |
| s 12A-110 .....                | ad No 53, 2016                 |
|                                | am No 15, 2019                 |
| <b>Subdivision 12A-C</b>       |                                |
| s 12A-200 .....                | ad No 53, 2016                 |
| s 12A-205 .....                | ad No 53, 2016                 |
| s 12A-210 .....                | ad No 53, 2016                 |
| s 12A-215 .....                | ad No 53, 2016                 |
|                                | am No 15, 2019                 |
| s 12A-220 .....                | ad No 53, 2016                 |
| <b>Division 13</b>             |                                |
| Division 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               |
| <b>Division 14</b>             |                                |
| Division 14 heading .....      | rs. No. 101, 2006; No 23, 2018 |
| <b>Subdivision 14-A</b>        |                                |
| Subdivision 14-A heading ..... | ad. No. 101, 2006              |
| s. 14-1 .....                  | ad. No. 178, 1999              |
|                                | am. No. 101, 2006              |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected         | How affected                                         |
|----------------------------|------------------------------------------------------|
| s. 14-5.....               | ad. No. 178, 1999<br>am. No. 56, 2007; No. 133, 2009 |
| s. 14-10.....              | ad. No. 178, 1999                                    |
| s. 14-15.....              | ad. No. 178, 1999                                    |
| Link note to s. 14-15..... | rep. No. 179, 1999                                   |
| <b>Subdivision 14-B</b>    |                                                      |
| Subdivision 14-B.....      | ad. No. 101, 2006                                    |
| s. 14-50.....              | ad. No. 101, 2006                                    |
| s. 14-55.....              | ad. No. 101, 2006                                    |
| s. 14-60.....              | ad. No. 101, 2006                                    |
| s. 14-65.....              | ad. No. 101, 2006                                    |
| s. 14-75.....              | ad. No. 101, 2006                                    |
| s. 14-85.....              | ad. No. 101, 2006                                    |
| <b>Subdivision 14-C</b>    |                                                      |
| Subdivision 14-C.....      | ad. No. 133, 2009                                    |
| s. 14-155.....             | ad. No. 133, 2009<br>am No 105, 2015                 |
| 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                                    |
| <b>Subdivision 14-D</b>    |                                                      |
| Subdivision 14-D.....      | ad No 10, 2016                                       |
| s 14-200.....              | ad No 10, 2016<br>am No 57, 2017                     |
| s 14-205.....              | ad No 10, 2016<br>am No 57, 2017                     |
| s 14-210.....              | ad No 10, 2016                                       |
| s 14-215.....              | ad No 10, 2016<br>am No 57, 2017; No 23, 2018        |

## Endnote 4—Amendment history

| Provision affected      | How affected                                                                                                                            |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| s 14-220.....           | ad No 10, 2016                                                                                                                          |
| s 14-225.....           | ad No 10, 2016                                                                                                                          |
| s 14-230.....           | ad No 10, 2016                                                                                                                          |
| s 14-235.....           | ad No 10, 2016                                                                                                                          |
| <b>Subdivision 14-E</b> |                                                                                                                                         |
| Subdivision 14-E.....   | ad No 23, 2018                                                                                                                          |
| s 14-250.....           | ad No 23, 2018                                                                                                                          |
| s 14-255.....           | ad No 23, 2018                                                                                                                          |
|                         | am No 49, 2019                                                                                                                          |
| <b>Division 15</b>      |                                                                                                                                         |
| Division 15.....        | ad. No. 179, 1999                                                                                                                       |
| s. 15-1.....            | ad. No. 179, 1999                                                                                                                       |
| <b>Subdivision 15-A</b> |                                                                                                                                         |
| s. 15-10.....           | ad. No. 179, 1999                                                                                                                       |
|                         | am. No. 15, 2002; No. 66, 2003; No. 32, 2008; No. 27, 2009; No 58, 2012 (as am by No 110, 2014); No 132, 2017                           |
| s 15-15.....            | ad No 179, 1999                                                                                                                         |
|                         | am No 79, 2007; No 32, 2008; No 75, 2010; No 58, 2012; No 53, 2016; No 64, 2020; No 75, 2022                                            |
| <b>Subdivision 15-B</b> |                                                                                                                                         |
| s 15-25.....            | ad No 179, 1999                                                                                                                         |
|                         | am No 86, 2000; No 91, 2000; No 83, 2005; No 56, 2010; No 82, 2014; No 169, 2015; No 116, 2018; No 64, 2020                             |
| 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 and 110, 2014; No 169, 2015; No 89, 2016; No 116, 2018 |
| s. 15-35.....           | ad. No. 179, 1999                                                                                                                       |
|                         | am. No. 79, 2007; No. 32, 2008                                                                                                          |
| <b>Subdivision 15-C</b> |                                                                                                                                         |
| s. 15-50.....           | ad. No. 179, 1999                                                                                                                       |

## Endnotes

### Endnote 4—Amendment history

| Provision affected             | How affected                                                                                          |
|--------------------------------|-------------------------------------------------------------------------------------------------------|
|                                | am. Nos. 44 and 86, 2000; No. 83, 2005; No. 56, 2010; No 82 and 110, 2014; No 169, 2015; No 116, 2018 |
| <b>Division 16</b>             |                                                                                                       |
| s 16-1.....                    | ad No 178, 1999<br>am No 86, 2000; No 53, 2016                                                        |
| <b>Subdivision 16-A</b>        |                                                                                                       |
| Group heading to s. 16-5 ..... | rs. No. 179, 1999                                                                                     |
| s 16-5.....                    | ad No 178, 1999<br>am No 44, 2000; No 32, 2008; No 14, 2009; No 75, 2010                              |
| s 16-7.....                    | ad No 53, 2016                                                                                        |
| s. 16-10.....                  | ad. No. 178, 1999<br>rep. No. 179, 1999                                                               |
| s 16-15.....                   | ad. No. 178, 1999<br>rep. No. 179, 1999                                                               |
| s 16-20.....                   | ad No 178, 1999<br>am No 86, 2000; No 10, 2016; No 53, 2016                                           |
| s 16-25.....                   | ad No 178, 1999<br>am No 86, 2000; No 91, 2000; No 146, 2001; No 66, 2003; No 53, 2016; No 23, 2018   |
| s 16-30.....                   | ad No 178, 1999<br>am No 86, 2000; No 101, 2004<br>rs No 58, 2006<br>am No 53, 2016; No 23, 2018      |
| s. 16-35.....                  | ad. No. 178, 1999<br>am. No. 179, 1999; No. 66, 2003; No. 101, 2004; No. 32, 2006                     |
| s. 16-40.....                  | ad. No. 178, 1999<br>am. No. 66, 2003; No. 101, 2004<br>rs. No. 58, 2006                              |
| s. 16-43.....                  | ad. No. 66, 2003<br>am. No. 101, 2004; No. 32, 2006<br>rs. No. 58, 2006                               |

## Endnote 4—Amendment history

| Provision affected               | How affected                                                                                                  |
|----------------------------------|---------------------------------------------------------------------------------------------------------------|
| s. 16-45.....                    | ad. No. 178, 1999<br>am. No. 179, 1999; No. 66, 2003<br>rep. No. 58, 2006                                     |
| s. 16-50.....                    | ad. No. 178, 1999<br>am. No. 179, 1999; No. 66, 2003<br>rep. No. 58, 2006                                     |
| <b>Subdivision 16-B</b>          |                                                                                                               |
| s. 16-70.....                    | ad. No. 178, 1999<br>am. No. 44, 2000; No. 86, 2000; No. 101, 2006; No. 133, 2009; No. 10, 2016; No. 23, 2018 |
| s. 16-75.....                    | ad. No. 178, 1999<br>am. No. 73, 2001; No. 101, 2006; No. 75, 2010                                            |
| s. 16-80.....                    | ad. No. 178, 1999<br>am. No. 101, 2006; No. 133, 2009; No. 10, 2016                                           |
| s. 16-85.....                    | ad. No. 178, 1999<br>am. No. 179, 1999; No. 86, 2000; No. 91, 2000                                            |
| s. 16-90.....                    | ad. No. 178, 1999<br>rep. No. 179, 1999                                                                       |
| s. 16-95.....                    | ad. No. 178, 1999<br>am. No. 101, 2006                                                                        |
| s. 16-100.....                   | ad. No. 178, 1999<br>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<br>am. No. 73, 2001<br>rep. No. 101, 2006                                                   |
| s. 16-125.....                   | ad. No. 178, 1999<br>am. No. 179, 1999                                                                        |

## Endnotes

### Endnote 4—Amendment history

| Provision affected              | How affected                                                                                                                                                               |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 | rep. No. 101, 2006                                                                                                                                                         |
| s. 16-130 .....                 | ad. No. 178, 1999                                                                                                                                                          |
|                                 | rep. No. 101, 2006                                                                                                                                                         |
| s. 16-135 .....                 | ad. No. 178, 1999                                                                                                                                                          |
|                                 | rep. No. 101, 2006                                                                                                                                                         |
| <b>Subdivision 16-BA</b>        |                                                                                                                                                                            |
| Subdivision 16-BA .....         | ad. No. 179, 1999                                                                                                                                                          |
| s 16-140 .....                  | ad No 179, 1999                                                                                                                                                            |
|                                 | am No 86, 2000; No 91, 2000; No 101, 2004; No 32, 2006; No 10, 2016; No 53, 2016; No 23, 2018                                                                              |
| 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; No 10, 2016                                                                                                                                              |
| s. 16-144 .....                 | ad. No. 179, 1999                                                                                                                                                          |
| s. 16-145 .....                 | ad. No. 179, 1999                                                                                                                                                          |
| Group heading to s 16-146 ..... | ad No 89, 2016                                                                                                                                                             |
| s 16-146 .....                  | ad No 89, 2016                                                                                                                                                             |
| s 16-147 .....                  | ad No 89, 2016                                                                                                                                                             |
|                                 | am No 125, 2018; <u>No 69, 2020</u>                                                                                                                                        |
| s 16-148 .....                  | ad No 89, 2016                                                                                                                                                             |
|                                 | am <u>No 69, 2020</u>                                                                                                                                                      |
| <b>Subdivision 16-C</b>         |                                                                                                                                                                            |
| s. 16-150 .....                 | ad. No. 178, 1999                                                                                                                                                          |
|                                 | am. Nos. 86 and 91, 2000; No. 56, 2010; No 10, 2016; No 55, 2016; No 23, 2018                                                                                              |
| s. 16-152 .....                 | ad. No. 75, 2010                                                                                                                                                           |
| s 16-153 .....                  | ad No 179, 1999                                                                                                                                                            |
|                                 | am No 86, 2000; No 91, 2000; No 15, 2002; No 66, 2003; No 79, 2007; No 32, 2008; No 27, 2009; No 75, 2010; No 12, 2012; No 58, 2012; No 53, 2016; No 55, 2016; No 64, 2020 |

## Endnote 4—Amendment history

| Provision affected             | How affected                                                                                                                                           |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| s. 16-155 .....                | ad. No. 178, 1999<br>am. Nos. 86 and 91, 2000; No. 66, 2003; No. 79, 2007; No. 27, 2009; Nos. 75 and 105, 2010; No. 109, 2012; No 55, 2016; No 4, 2023 |
| s. 16-156 .....                | ad. No. 75, 2010                                                                                                                                       |
| s. 16-157 .....                | ad. No. 79, 2007<br>am. No 32, 2008; No 53, 2016                                                                                                       |
| s. 16-160 .....                | ad. No. 178, 1999<br>am. Nos. 86 and 91, 2000; No. 66, 2003; No. 79, 2007; No. 27, 2009; No. 105, 2010; No. 109, 2012; No 55, 2016; No 4, 2023         |
| s. 16-165 .....                | ad. No. 178, 1999<br>rs. No. 44, 2000; No. 15, 2007<br>am. No. 143, 2007; No. 56, 2010; No 55, 2016                                                    |
| s. 16-166 .....                | ad. No. 15, 2002<br>am. No. 15, 2007                                                                                                                   |
| s. 16-167 .....                | ad. No. 91, 2000                                                                                                                                       |
| s. 16-170 .....                | ad. No. 178, 1999<br>am. No 44, 2000; No 86, 2000; No 91, 2000; No 51, 2002; No 15, 2007; No 79, 2007; No 27, 2009; No 75, 2010; No 53, 2016           |
| s. 16-175 .....                | ad. No. 178, 1999<br>am. No. 91, 2000; No. 146, 2001; No. 51, 2002; No. 79, 2007; No. 75, 2010                                                         |
| s. 16-180 .....                | ad. No. 91, 2000<br>am. No 64, 2020                                                                                                                    |
| s. 16-182 .....                | ad. No. 27, 2009<br>am. No. 43, 2011                                                                                                                   |
| <b>Subdivision 16-D</b>        |                                                                                                                                                        |
| Subdivision 16-D heading ..... | rs. No 32, 2008                                                                                                                                        |
| s. 16-195 .....                | ad. No. 178, 1999<br>am. No 91, 2000; No 15, 2002; No 101, 2003; No 32, 2008; No 58, 2012; No 53, 2016; No 75, 2022                                    |
| s. 16-200 .....                | ad. No. 178, 1999                                                                                                                                      |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected             | How affected                                                                                                                                     |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
|                                | rep. No. 91, 2000                                                                                                                                |
| Link note to s. 16-200.....    | rep. No. 91, 2000                                                                                                                                |
| <b>Division 18</b>             |                                                                                                                                                  |
| <b>Subdivision 18-A</b>        |                                                                                                                                                  |
| Subdivision 18-A heading ..... | 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; No. 99, 2012                                                                                                                   |
| s 18-10.....                   | ad No 178, 1999                                                                                                                                  |
|                                | am No 86, 2000; No 15, 2002; No 66, 2003; No 32, 2008; No 14, 2012; No 58, 2012; No 88, 2013; No 96, 2014; No 53, 2016; No 23, 2018; No 75, 2022 |
| 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                                                                                                                      |
|                                | am No 75, 2022                                                                                                                                   |
| s 18-30.....                   | ad No 178, 1999                                                                                                                                  |
|                                | am No 58, 2006; No 101, 2006; No 53, 2016                                                                                                        |
| s 18-32.....                   | ad No 32, 2008                                                                                                                                   |
|                                | am No 133, 2014; No 53, 2016                                                                                                                     |
| s 18-33.....                   | ad No 58, 2012                                                                                                                                   |

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| Provision affected              | How affected                                                                                                                         |
|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|
|                                 | am No 75, 2022                                                                                                                       |
| s 18-35 .....                   | ad No 178, 1999                                                                                                                      |
|                                 | am No 58, 2006; No 32, 2008; No 58, 2012; No 75, 2022                                                                                |
|                                 | ed C195                                                                                                                              |
| 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                                                                                                                     |
|                                 | rep No 96, 2014                                                                                                                      |
| s. 18-49 .....                  | ad. No. 14, 2012                                                                                                                     |
|                                 | rep No 96, 2014                                                                                                                      |
| 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                                                                                                                       |
| Group heading to s. 18-60 ..... | ad No 23, 2018                                                                                                                       |
| s 18-60 .....                   | ad No 23, 2018                                                                                                                       |
| <b>Subdivision 18-B</b>         |                                                                                                                                      |
| s 18-65 .....                   | ad No 178, 1999                                                                                                                      |
|                                 | am No 86, 2000; No 15, 2007; No 56, 2010; No 75, 2010; No 105, 2010; No 109, 2012; No 10, 2016; No 53, 2016; No 23, 2018; No 4, 2023 |
| s 18-70 .....                   | ad No 178, 1999                                                                                                                      |
|                                 | am No 86, 2000; No 105, 2010; No 109, 2012; No 10, 2016; No 53, 2016; No 4, 2023                                                     |
| s. 18-75 .....                  | ad. No. 178, 1999                                                                                                                    |
|                                 | am. No. 101, 2004; No. 41, 2005; No. 58, 2006                                                                                        |

## Endnotes

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| Provision affected         | How affected                                   |
|----------------------------|------------------------------------------------|
|                            | rep. No. 15, 2007                              |
| s. 18-80.....              | ad. No. 178, 1999                              |
| s. 18-85.....              | ad No 23, 2018                                 |
|                            | am No 49, 2019                                 |
| <b>Subdivision 18-C</b>    |                                                |
| s. 18-100.....             | ad. No. 178, 1999                              |
|                            | rs. No. 179, 1999                              |
|                            | am. No. 91, 2000; No. 146, 2001; No. 161, 2005 |
| Link note to s. 18-10..... | rep. No. 41, 2005                              |
| <b>Subdivision 18-D</b>    |                                                |
| Subdivision 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                                 |
|                            | am No 130, 2020                                |
| s. 18-135.....             | ad No 99, 2012                                 |
|                            | am No 8, 2019; No 130, 2020                    |
| 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                               |
|                            | am No 2, 2015                                  |
| s. 18-160.....             | ad. No. 99, 2012                               |
| s. 18-165.....             | ad. No. 99, 2012                               |
| s. 18-170.....             | ad. No. 99, 2012                               |
| s. 18-175.....             | ad. No. 99, 2012                               |
| s. 18-180.....             | ad. No. 99, 2012                               |
| s. 18-185.....             | ad. No. 99, 2012                               |
| s. 18-190.....             | ad. No. 99, 2012                               |
| <b>Division 20</b>         |                                                |
| Subdivision 20-A.....      | ad. No. 178, 1999                              |

## Endnote 4—Amendment history

| Provision affected      | How affected                                               |
|-------------------------|------------------------------------------------------------|
|                         | rep. No. 179, 1999                                         |
| s. 20-5.....            | ad. No. 178, 1999                                          |
|                         | rep. No. 179, 1999                                         |
| s. 20-10.....           | ad. No. 178, 1999                                          |
|                         | rep. No. 179, 1999                                         |
| s. 20-15.....           | ad. No. 178, 1999                                          |
|                         | rep. No. 179, 1999                                         |
| <b>Subdivision 20-B</b> |                                                            |
| s. 20-35.....           | ad. No. 178, 1999                                          |
|                         | am. No. 66, 2003; No. 79, 2007; No. 32, 2008; No. 14, 2009 |
| s. 20-40.....           | ad. No. 178, 1999                                          |
| s. 20-45.....           | ad. No. 179, 1999                                          |
| Subdivision 20-C.....   | ad. No. 178, 1999                                          |
|                         | rep. No. 179, 1999                                         |
| s. 20-60.....           | ad. No. 178, 1999                                          |
|                         | rep. No. 179, 1999                                         |
| <b>Subdivision 20-D</b> |                                                            |
| s. 20-80.....           | ad. No. 178, 1999                                          |
|                         | am. No. 91, 2000; No. 66, 2003; No 10, 2016; No 89, 2016   |
| <b>Division 21</b>      |                                                            |
| Division 21 .....       | ad. No. 42, 2009                                           |
| s. 21-1 .....           | ad. No. 42, 2009                                           |
| <b>Subdivision 21-A</b> |                                                            |
| s. 21-5 .....           | ad. No. 42, 2009                                           |
| <b>Part 2-10</b>        |                                                            |
| Part 2-10 .....         | ad. No. 178, 1999                                          |
| <b>Division 45</b>      |                                                            |
| s. 45-1 .....           | ad. No. 178, 1999                                          |
|                         | rs. No. 73, 2001                                           |
|                         | am. No. 47, 2009; No 124, 2013                             |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected      | How affected                                                                                                                                                                                      |
|-------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Subdivision 45-A</b> |                                                                                                                                                                                                   |
| s. 45-5.....            | ad. No. 178, 1999<br>am. No. 44, 2000; No 124, 2013<br>rs. No. 89, 2000<br>am. No. 73, 2001; No. 150, 2003; No. 164, 2007; No. 56, 2010;<br>No. 12, 2012; No 82, 2014; No 169, 2015; No 116, 2018 |
| s. 45-10.....           | ad. No. 178, 1999<br>am. No. 44, 2000; No. 14, 2009                                                                                                                                               |
| s. 45-15.....           | ad. No. 178, 1999<br>am. No. 44, 2000; No. 68, 2002                                                                                                                                               |
| s. 45-20.....           | ad. No. 178, 1999<br>am. No. 179, 1999; No. 73, 2001; No 124, 2013                                                                                                                                |
| s. 45-25.....           | ad. No. 178, 1999<br>am. No. 91, 2000                                                                                                                                                             |
| s. 45-30.....           | ad. No. 178, 1999<br>am. No. 73, 2001; No. 68, 2002; No. 161, 2005                                                                                                                                |
| <b>Subdivision 45-B</b> |                                                                                                                                                                                                   |
| s. 45-50.....           | ad. No. 178, 1999<br>rs. No. 73, 2001<br>am. No. 78, 2005; No 124, 2013                                                                                                                           |
| s. 45-55.....           | ad. No. 178, 1999<br>rep. No. 73, 2001                                                                                                                                                            |
| s. 45-60.....           | ad. No. 178, 1999<br>rs. No. 73, 2001                                                                                                                                                             |
| s. 45-61.....           | ad. No. 73, 2001<br>am. No. 68, 2002                                                                                                                                                              |
| s. 45-65.....           | ad. No. 178, 1999<br>rep. No. 73, 2001<br>ad No 124, 2013                                                                                                                                         |
| s 45-67.....            | ad No 124, 2013                                                                                                                                                                                   |
| s. 45-70.....           | ad. No. 178, 1999                                                                                                                                                                                 |

## Endnote 4—Amendment history

| Provision affected            | How affected                                                                                                                                                                                                                         |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                               | am. 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; No 64, 2020                                                                                                                                                                                                          |
| <b>Subdivision 45-C</b>       |                                                                                                                                                                                                                                      |
| 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                                                                                                                                                                                                                      |
|                               | am No 126, 2015                                                                                                                                                                                                                      |
| s. 45-115.....                | ad. No. 178, 1999                                                                                                                                                                                                                    |
|                               | am. No. 44, 2000; No. 101, 2006                                                                                                                                                                                                      |
| s. 45-120.....                | ad. No. 178, 1999                                                                                                                                                                                                                    |
|                               | am. No 44, 2000; No 86, 2000; No 89, 2000; No. 169, 2001;<br>No. 68, 2002; No. 16, 2003; No 15, 2007; No 164, 2007; No 32,<br>2008; No 45, 2008; No 15, 2009; No 118, 2009; No. 79, 2010; No<br>132, 2011; No 147, 2011; No 70, 2015 |
| <b>Subdivision 45-D</b>       |                                                                                                                                                                                                                                      |
| Subdivision 45-D heading..... | 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                                                                                                                                                                                         |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected               | How affected                                                                                                   |
|----------------------------------|----------------------------------------------------------------------------------------------------------------|
| s 45-130.....                    | ad No 178, 1999<br>am No 179, 1999<br>rs No 73, 2001<br>am No 80, 2007; No 79, 2010; No 124, 2013; No 92, 2020 |
| s. 45-132.....                   | ad. No. 73, 2001<br>am No 124, 2013                                                                            |
| s. 45-134.....                   | ad. No. 73, 2001<br>am No 124, 2013                                                                            |
| s. 45-135.....                   | ad. No. 178, 1999<br>rep. No. 179, 1999                                                                        |
| <b>Subdivision 45-DA</b>         |                                                                                                                |
| Subdivision 45-DA.....           | ad No 124, 2013                                                                                                |
| s 45-136.....                    | ad No 124, 2013                                                                                                |
| s 45-138.....                    | ad No 124, 2013                                                                                                |
| <b>Subdivision 45-E</b>          |                                                                                                                |
| s. 45-140.....                   | ad. No. 178, 1999<br>am. No. 73, 2001; No. 68, 2002; No. 47, 2009                                              |
| s. 45-145.....                   | ad. No. 178, 1999                                                                                              |
| s. 45-150.....                   | ad. No. 178, 1999<br>am. No. 73, 2001<br>rs. No. 78, 2005<br>am. No. 47, 2009                                  |
| s. 45-155.....                   | ad. No. 178, 1999<br>am. No. 73, 2001; No. 47, 2009                                                            |
| s. 45-160.....                   | ad. No. 16, 2003<br>am. No. 47, 2009                                                                           |
| Group heading to s. 45-170 ..... | rep. No. 101, 2006                                                                                             |
| s. 45-170.....                   | ad. No. 178, 1999<br>rep. No. 101, 2006                                                                        |
| s. 45-175.....                   | ad. No. 178, 1999<br>rep. No. 101, 2006                                                                        |

## Endnote 4—Amendment history

| Provision affected               | How affected                                                       |
|----------------------------------|--------------------------------------------------------------------|
| s. 45-180 .....                  | ad. No. 178, 1999<br>am. No. 73, 2001<br>rep. No. 101, 2006        |
| <b>Subdivision 45-F</b>          |                                                                    |
| Subdivision 45-F heading .....   | rs. No. 73, 2001; No 124, 2013                                     |
| s. 45-200 .....                  | ad. No. 178, 1999<br>am. No. 73, 2001; No 124, 2013                |
| s. 45-205 .....                  | ad. No. 178, 1999<br>am No 124, 2013                               |
| s. 45-210 .....                  | ad. No. 178, 1999                                                  |
| s. 45-215 .....                  | ad. No. 178, 1999<br>am. No. 179, 1999; No. 44, 2000; No. 73, 2001 |
| <b>Subdivision 45-G</b>          |                                                                    |
| s. 45-225 .....                  | ad No 124, 2013                                                    |
| s. 45-230 .....                  | ad. No. 178, 1999<br>am. No. 179, 1999; No. 91, 2000; No. 68, 2002 |
| s. 45-232 .....                  | ad. No. 179, 1999<br>am. No. 91, 2000; No. 73, 2001; No. 68, 2002  |
| s. 45-233 .....                  | ad. No. 179, 1999<br>am. No. 91, 2000                              |
| s. 45-235 .....                  | ad. No. 178, 1999<br>am. No. 91, 2000; No. 101, 2006; No 110, 2014 |
| s. 45-240 .....                  | ad. No. 178, 1999<br>am. No. 179, 1999                             |
| <b>Subdivision 45-H</b>          |                                                                    |
| s. 45-260 .....                  | ad. No. 178, 1999<br>am. No. 44, 2000                              |
| <b>Subdivision 45-I</b>          |                                                                    |
| Subdivision 45-I heading .....   | rs. No. 44, 2000                                                   |
| Group heading to s. 45-280 ..... | rep. No. 44, 2000                                                  |
| s. 45-280 .....                  | ad No 178, 1999                                                    |

## Endnotes

### Endnote 4—Amendment history

| Provision affected               | How affected                                                                                                                                                                                                                                                                                                                    |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                  | am No 44, 2000; No 173, 2000; No 53, 2016                                                                                                                                                                                                                                                                                       |
| s. 45-285 .....                  | ad. No. 173, 2000                                                                                                                                                                                                                                                                                                               |
| s 45-286 .....                   | ad No 56, 2010                                                                                                                                                                                                                                                                                                                  |
|                                  | am No 90, 2010; No 53, 2016                                                                                                                                                                                                                                                                                                     |
| 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; No 70, 2015                                                                                                                                                                                                                                                                      |
| Group heading to s. 45-300 ..... | rep. No. 44, 2000                                                                                                                                                                                                                                                                                                               |
| s. 45-300 .....                  | ad. No. 178, 1999                                                                                                                                                                                                                                                                                                               |
|                                  | rep. No. 44, 2000                                                                                                                                                                                                                                                                                                               |
| <b>Subdivision 45-J</b>          |                                                                                                                                                                                                                                                                                                                                 |
| s. 45-320 .....                  | ad. No. 178, 1999                                                                                                                                                                                                                                                                                                               |
|                                  | am. No. 68, 2002; No 81, 2016                                                                                                                                                                                                                                                                                                   |
| s. 45-325 .....                  | ad. No. 178, 1999                                                                                                                                                                                                                                                                                                               |
|                                  | am. No. 89, 2000; No. 143, 2007                                                                                                                                                                                                                                                                                                 |
| s 45-330 .....                   | ad No 178, 1999                                                                                                                                                                                                                                                                                                                 |
|                                  | am No 44, 2000; No 89, 2000; No 68, 2002; No 16, 2003; No 142, 2003; No 83, 2004; No 15, 2007; No 164, 2007; No 45, 2008; No 88, 2013; No 70, 2015                                                                                                                                                                              |
| 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; No 12, 2012; No 23, 2012; No 88, 2013; No 82, 96 and 109, 2014; No 20, 2015; No 21, 2015; No 169, 2015; No 54, 2016; No 15, 2018; No 47, 2018; No 116, 2018; No 49, 2019; No 92, 2020; No 8, 2022 |
| <b>Subdivision 45-K</b>          |                                                                                                                                                                                                                                                                                                                                 |
| s. 45-355 .....                  | ad. No. 178, 1999                                                                                                                                                                                                                                                                                                               |

## Endnote 4—Amendment history

| Provision affected           | How affected                                                                                                                                                                                                                                                                                         |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                              | 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; No. 70, 2015                                                                                                                                                                                                                                           |
| 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 and 109, 2014; No. 20, 2015; No. 21, 2015; No. 169, 2015; No. 54, 2016; No. 15, 2018; No. 47, 2018; No. 116, 2018; No. 49, 2019; No. 92, 2020 |
| <b>Subdivision 45-L</b>      |                                                                                                                                                                                                                                                                                                      |
| s. 45-400 .....              | ad. No. 178, 1999                                                                                                                                                                                                                                                                                    |
|                              | am. No. 179, 1999; No. 73, 2001; No. 27, 2009                                                                                                                                                                                                                                                        |
| 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 amended by 43, 2011); No. 43, 2011; No. 61, 2020 (Sch 5 item 3); No. 14, 2022 (Sch 5 item 3); No. 28, 2023 (Sch 4 item 3)                                                                                                             |
| <b>Subdivision 45-M</b>      |                                                                                                                                                                                                                                                                                                      |
| Subdivision 45-M .....       | ad. No. 179, 1999                                                                                                                                                                                                                                                                                    |
| s. 45-410 .....              | ad. No. 179, 1999                                                                                                                                                                                                                                                                                    |
|                              | am. No. 73, 2001                                                                                                                                                                                                                                                                                     |
| s. 45-412 .....              | ad. No. 73, 2001                                                                                                                                                                                                                                                                                     |
| s. 45-415 .....              | ad. No. 179, 1999                                                                                                                                                                                                                                                                                    |
| s. 45-420 .....              | ad. No. 179, 1999                                                                                                                                                                                                                                                                                    |
|                              | am. No. 73, 2001                                                                                                                                                                                                                                                                                     |
| Link note to s. 45-420 ..... | ad. No. 179, 1999                                                                                                                                                                                                                                                                                    |
|                              | rep. No. 91, 2000                                                                                                                                                                                                                                                                                    |
| <b>Subdivision 45-N</b>      |                                                                                                                                                                                                                                                                                                      |

## Endnotes

### Endnote 4—Amendment history

| Provision affected      | How affected                              |
|-------------------------|-------------------------------------------|
| Subdivision 45-N.....   | ad. No. 44, 2000                          |
| s 45-450.....           | ad No 44, 2000                            |
|                         | am No 73, 2001; No 14, 2009; No 53, 2016  |
| s. 45-455.....          | ad. No. 44, 2000                          |
| s. 45-460.....          | ad. No. 44, 2000                          |
| s. 45-465.....          | ad. No. 44, 2000                          |
| s. 45-468.....          | ad. No. 44, 2000                          |
|                         | am. No. 73, 2001 (as am. by No. 57, 2002) |
| s. 45-470.....          | ad. No. 44, 2000                          |
| s. 45-473.....          | ad. No. 44, 2000                          |
|                         | am No 81, 2016                            |
| 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                          |
| <b>Subdivision 45-P</b> |                                           |
| Subdivision 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                          |

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| Provision affected             | How affected                                                          |
|--------------------------------|-----------------------------------------------------------------------|
| s. 45-630 .....                | ad. No. 89, 2000<br>am No 84, 2013                                    |
| s. 45-635 .....                | ad. No. 89, 2000<br>am. No. 117, 2002                                 |
| s. 45-640 .....                | ad. No. 89, 2000                                                      |
| <b>Subdivision 45-Q</b>        |                                                                       |
| Subdivision 45-Q .....         | ad. No. 68, 2002                                                      |
| s. 45-700 .....                | ad. No. 68, 2002<br>am. 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<br>rs. No. 16, 2003<br>am No 124, 2013; No 133, 2014 |
| s. 45-710 .....                | ad. No. 68, 2002                                                      |
| s. 45-715 .....                | ad. No. 68, 2002<br>am No 124, 2013                                   |
| s. 45-720 .....                | ad. No. 68, 2002<br>am. No. 16, 2003                                  |
| Link note to s. 45-720 .....   | rep. No. 16, 2003                                                     |
| s. 45-740 .....                | ad. No. 16, 2003<br>am No 133, 2014                                   |
| s. 45-755 .....                | ad. No. 68, 2002                                                      |
| s. 45-760 .....                | ad. No. 68, 2002<br>am. No. 16, 2003                                  |
| Link note to s. 45-760 .....   | rep. No. 41, 2005                                                     |
| s. 45-775 .....                | ad. No. 68, 2002<br>am. No. 16, 2003                                  |
| <b>Subdivision 45-R</b>        |                                                                       |
| Subdivision 45-R heading ..... | rs. No. 16, 2003                                                      |
| Subdivision 45-R .....         | ad. No. 68, 2002                                                      |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected      | How affected                                        |
|-------------------------|-----------------------------------------------------|
| s. 45-850 .....         | ad. No. 68, 2002<br>rs. No. 16, 2003                |
| Link note to Guide..... | rep. No. 41, 2005                                   |
| s. 45-855 .....         | ad. No. 68, 2002<br>am. No. 16, 2003                |
| s. 45-860 .....         | ad. No. 68, 2002<br>am. No. 16, 2003; No 124, 2013  |
| s. 45-865 .....         | ad. No. 68, 2002<br>am. No. 16, 2003; No. 161, 2005 |
| s. 45-870 .....         | ad. No. 68, 2002<br>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<br>am. No. 56, 2010                |
| <b>Subdivision 45-S</b> |                                                     |
| Subdivision 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<br>am. No. 12, 2012                |
| s. 45-913 .....         | ad. No. 16, 2003                                    |
| s. 45-915 .....         | ad. No. 16, 2003<br>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                                    |

## Endnote 4—Amendment history

| Provision affected      | How affected     |
|-------------------------|------------------|
|                         | am. No. 56, 2010 |
| <b>Part 2-15</b>        |                  |
| Part 2-15 .....         | ad No 110, 2014  |
| <b>Division 70</b>      |                  |
| s 70-1 .....            | ad No 110, 2014  |
| <b>Subdivision 70-A</b> |                  |
| s 70-5 .....            | ad No 110, 2014  |
| <b>Part 2-30</b>        |                  |
| Part 2-30 .....         | ad. No. 56, 2010 |
| <b>Division 90</b>      |                  |
| <b>Subdivision 90-A</b> |                  |
| s. 90-1 .....           | ad. No. 56, 2010 |
|                         | am. No. 12, 2012 |
| <b>Part 2-35</b>        |                  |
| Part 2-35 heading ..... | rs No 21, 2015   |
| Part 2-35 .....         | ad No 118, 2013  |
| Division 95 .....       | rep No 45, 2021  |
| s 95-1 .....            | ad No 118, 2013  |
|                         | rep No 45, 2021  |
| s 95-5 .....            | ad No 118, 2013  |
|                         | am No 81, 2016   |
|                         | rep No 45, 2021  |
| s 95-10 .....           | ad No 118, 2013  |
|                         | rep No 45, 2021  |
| s 95-15 .....           | ad No 118, 2013  |
|                         | rep No 45, 2021  |
| s 95-20 .....           | ad No 118, 2013  |
|                         | rep No 45, 2021  |
| s 95-25 .....           | ad No 118, 2013  |
|                         | rep No 45, 2021  |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected | How affected    |
|--------------------|-----------------|
| Division 96 .....  | rep No 81, 2016 |
| s 96-1 .....       | ad No 118, 2013 |
|                    | rs No 21, 2015  |
|                    | rep No 81, 2016 |
| s 96-5 .....       | ad No 118, 2013 |
|                    | am No 21, 2015  |
|                    | rep No 81, 2016 |
| s 96-7 .....       | ad No 21, 2015  |
|                    | rep No 81, 2016 |
| s 96-10 .....      | ad No 118, 2013 |
|                    | am No 21, 2015  |
|                    | rep No 81, 2016 |
| s 96-12 .....      | ad No 21, 2015  |
|                    | rep No 81, 2016 |
| s 96-15 .....      | ad No 118, 2013 |
|                    | am No 21, 2015  |
|                    | rep No 81, 2016 |
| s 96-20 .....      | ad No 118, 2013 |
|                    | am No 21, 2015  |
|                    | rep No 81, 2016 |
| s 96-25 .....      | ad No 118, 2013 |
|                    | am No 21, 2015  |
|                    | rep No 81, 2016 |
| s 96-30 .....      | ad No 118, 2013 |
|                    | rep No 81, 2016 |
| s 96-35 .....      | ad No 118, 2013 |
|                    | am No 21, 2015  |
|                    | rep No 81, 2016 |
| s 96-40 .....      | ad No 118, 2013 |
|                    | rs No 21, 2015  |
|                    | rep No 81, 2016 |

## Endnote 4—Amendment history

| Provision affected       | How affected                                         |
|--------------------------|------------------------------------------------------|
| s 96-42.....             | ad No 21, 2015<br>rep No 81, 2016                    |
| s 96-45.....             | ad No 118, 2013<br>rep No 81, 2016                   |
| s 96-50.....             | ad No 118, 2013<br>rep No 81, 2016                   |
| s 96-55.....             | ad No 118, 2013<br>rep No 81, 2016                   |
| s 96-60.....             | ad No 118, 2013<br>am No 21, 2015<br>rep No 81, 2016 |
| <b>Division 97</b>       |                                                      |
| Division 97 heading..... | rs No 21, 2015                                       |
| <b>Subdivision 97-A</b>  |                                                      |
| s 97-1.....              | ad No 118, 2013<br>am No 45, 2021                    |
| s 97-5.....              | ad No 118, 2013<br>am No 81, 2016; No 45, 2021       |
| s 97-10.....             | ad No 118, 2013                                      |
| <b>Subdivision 97-B</b>  |                                                      |
| Subdivision 97-B.....    | ad No 21, 2015                                       |
| s 97-20.....             | ad No 21, 2015                                       |
| s 97-25.....             | ad No 21, 2015<br>am No 81, 2016                     |
| s 97-30.....             | ad No 21, 2015                                       |
| s 97-35.....             | ad No 21, 2015                                       |
| <b>Chapter 3</b>         |                                                      |
| Chapter 3.....           | ad. No. 73, 2006                                     |
| <b>Part 3-10</b>         |                                                      |
| <b>Division 105</b>      |                                                      |
| s. 105-1.....            | ad. No. 73, 2006                                     |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected             | How affected                                 |
|--------------------------------|----------------------------------------------|
|                                | am. No. 74, 2010; No. 39, 2012; No 70, 2015  |
| Subdivision 105-A.....         | rep No 39, 2012                              |
| s. 105-3.....                  | ad. No. 39, 2012                             |
|                                | rep No 39, 2012                              |
| s. 105-5.....                  | ad. No. 73, 2006                             |
|                                | rep No 39, 2012                              |
| s. 105-10.....                 | ad. No. 73, 2006                             |
|                                | rep No 39, 2012                              |
| s. 105-15.....                 | ad. No. 73, 2006                             |
|                                | rep No 39, 2012                              |
| s. 105-20.....                 | ad. No. 73, 2006                             |
|                                | rep No 39, 2012                              |
| s. 105-25.....                 | ad. No. 73, 2006                             |
|                                | rep No 39, 2012                              |
| s. 105-30.....                 | ad. No. 73, 2006                             |
|                                | rep No 39, 2012                              |
| Subdivision 105-B.....         | rep No 39, 2012                              |
| s. 105-40.....                 | ad. No. 73, 2006                             |
|                                | am No. 39, 2012                              |
|                                | rep No 39, 2012                              |
| Subdivision 105-C heading..... | ed C155                                      |
| s. 105-50.....                 | ad. No. 73, 2006                             |
|                                | am. No. 91, 2008; No. 39, 2012               |
|                                | rep No 39, 2012                              |
| s. 105-55.....                 | ad. No. 73, 2006                             |
|                                | am. No. 91, 2008; No. 20, 2010; No. 39, 2012 |
|                                | rep No 39, 2012                              |
| s. 105-60.....                 | ad. No. 73, 2006                             |
|                                | rep. No. 74, 2010                            |
| s. 105-65.....                 | ad. No. 73, 2006                             |
|                                | rs. No. 91, 2008                             |

## Endnote 4—Amendment history

| Provision affected       | How affected                                                                    |
|--------------------------|---------------------------------------------------------------------------------|
|                          | am. No. 39, 2012; No 34, 2014<br>rep No 34, 2014                                |
| <b>Subdivision 105-D</b> |                                                                                 |
| s. 105-80 .....          | ad. No. 73, 2006<br>am. No. 39, 2012                                            |
| s. 105-85 .....          | ad. No. 73, 2006                                                                |
| Subdivision 105-E .....  | rep. No. 39, 2012                                                               |
| s. 105-100 .....         | ad. No. 73, 2006<br>rep. No. 39, 2012                                           |
| s. 105-105 .....         | ad. No. 73, 2006<br>rep. No. 39, 2012                                           |
| s. 105-110 .....         | ad. No. 73, 2006<br>rep. No. 39, 2012                                           |
| <b>Subdivision 105-F</b> |                                                                                 |
| s. 105-120 .....         | ad. No. 73, 2006                                                                |
| s. 105-125 .....         | ad. No. 73, 2006                                                                |
| <b>Subdivision 105-G</b> |                                                                                 |
| s. 105-140 .....         | ad. No. 73, 2006<br>am. No. 42, 2009; No 70, 2015                               |
| s. 105-145 .....         | ad. No. 73, 2006                                                                |
| <b>Division 110</b>      |                                                                                 |
| s. 110-1 .....           | ad. No. 73, 2006                                                                |
| <b>Subdivision 110-F</b> |                                                                                 |
| s. 110-50 .....          | ad. No. 73, 2006<br>am. No. 97, 2008; No. 118, 2009; No. 74, 2010; No. 39, 2012 |
| <b>Division 111</b>      |                                                                                 |
| s. 111-1 .....           | ad. No. 73, 2006                                                                |
| <b>Subdivision 111-C</b> |                                                                                 |
| s. 111-50 .....          | ad. No. 73, 2006<br>am. No. 73, 2006; No. 39, 2012                              |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected       | How affected                                                            |
|--------------------------|-------------------------------------------------------------------------|
| <b>Subdivision 111-D</b> |                                                                         |
| s. 111-60 .....          | ad. No. 73, 2006<br>am No 70, 2015                                      |
| <b>Division 112</b>      |                                                                         |
| s. 112-1 .....           | ad. No. 73, 2006                                                        |
| <b>Subdivision 112-E</b> |                                                                         |
| s. 112-50 .....          | ad. No. 73, 2006<br>am No 39, 2012                                      |
| <b>Part 3-15</b>         |                                                                         |
| Part 3-15 .....          | ad. No. 14, 2012<br>rep No 96, 2014<br>ad No 64, 2017                   |
| <b>Division 115</b>      |                                                                         |
| s. 115-1 .....           | ad. No. 14, 2012<br>am No 88, 2013<br>rep No 96, 2014<br>ad No 64, 2017 |
| s. 115-5 .....           | ad. No. 14, 2012<br>rep No 96, 2014<br>ad No 64, 2017                   |
| s. 115-10 .....          | ad. No. 14, 2012<br>rep No 96, 2014<br>ad No 64, 2017                   |
| s. 115-15 .....          | ad. No. 14, 2012<br>rep No 96, 2014                                     |
| s. 115-20 .....          | ad. No. 14, 2012<br>rep No 96, 2014                                     |
| s. 115-25 .....          | ad. No. 14, 2012<br>rep No 96, 2014                                     |
| s. 115-30 .....          | ad. No. 14, 2012<br>rep No 96, 2014                                     |

## Endnote 4—Amendment history

| Provision affected | How affected                        |
|--------------------|-------------------------------------|
| s. 115-35 .....    | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-40 .....    | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-45 .....    | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-50 .....    | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-55 .....    | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-60 .....    | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-65 .....    | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-70 .....    | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-75 .....    | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-80 .....    | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-85 .....    | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-90 .....    | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-95 .....    | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-100 .....   | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-105 .....   | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 115-110 .....   | ad. No. 14, 2012                    |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected       | How affected                                                                               |
|--------------------------|--------------------------------------------------------------------------------------------|
|                          | rep No 96, 2014                                                                            |
| <b>Division 117</b>      |                                                                                            |
| s. 117-1 .....           | ad. No. 14, 2012<br>rep No 96, 2014<br>ad No 64, 2017                                      |
| <b>Subdivision 117-A</b> |                                                                                            |
| s. 117-5 .....           | ad. No. 14, 2012<br>rep No 96, 2014<br>ad No 64, 2017                                      |
| s. 117-10 .....          | ad. No. 14, 2012<br>rep No 96, 2014<br>ad No 64, 2017                                      |
| s. 117-15 .....          | ad. No. 14, 2012<br>rep No 96, 2014<br>ad No 64, 2017                                      |
| s. 117-20 .....          | ad. No. 14, 2012<br>rep No 96, 2014<br>am No 88, 2013<br>rep No 96, 2014<br>ad No 64, 2017 |
| <b>Subdivision 117-B</b> |                                                                                            |
| s. 117-25 .....          | ad. No. 14, 2012<br>rep No 96, 2014<br>ad No 64, 2017                                      |
| s. 117-30 .....          | ad. No. 14, 2012<br>rep No 96, 2014<br>ad No 64, 2017                                      |
| s. 117-35 .....          | ad No 64, 2017                                                                             |
| s. 117-40 .....          | ad No 64, 2017                                                                             |
| s. 117-45 .....          | ad No 64, 2017                                                                             |
| s. 117-50 .....          | ad No 64, 2017                                                                             |

## Endnote 4—Amendment history

| Provision affected  | How affected                        |
|---------------------|-------------------------------------|
| s. 119-1 .....      | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 119-5 .....      | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 119-10 .....     | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 119-15 .....     | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 121-1 .....      | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 121-5 .....      | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 121-10 .....     | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 121-12 .....     | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 121-15 .....     | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 123-1 .....      | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 123-5 .....      | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 123-10 .....     | ad. No. 14, 2012<br>rep No 96, 2014 |
| s. 123-15 .....     | ad. No. 14, 2012<br>rep No 96, 2014 |
| <b>Part 3-17</b>    |                                     |
| Part 3-17 .....     | ad No 24, 2022                      |
| <b>Division 125</b> |                                     |
| s. 125-1 .....      | ad. No. 14, 2012<br>rep No 96, 2014 |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected        | How affected    |
|---------------------------|-----------------|
|                           | ad No 24, 2022  |
| s 125-5 .....             | ad No 24, 2022  |
| s 125-10 .....            | ad No 24, 2022  |
| s 125-15 .....            | ad No 24, 2022  |
| <b>Part 3-20</b>          |                 |
| Part 3-20 heading.....    | rs No 81, 2016  |
| Part 3-20 .....           | ad No 82, 2013  |
| <b>Division 131</b>       |                 |
| Division 131 .....        | ad No 81, 2016  |
| <b>Subdivision 131-A</b>  |                 |
| s 131-1 .....             | ad No 81, 2016  |
|                           | am No 132, 2017 |
| s 131-5 .....             | ad No 81, 2016  |
|                           | am No 132, 2017 |
| s 131-10 .....            | ad No 81, 2016  |
|                           | am No 132, 2017 |
| s 131-15 .....            | ad No 81, 2016  |
| s 131-20 .....            | ad No 81, 2016  |
| s 131-25 .....            | ad No 81, 2016  |
| s 131-30 .....            | ad No 81, 2016  |
| s 131-35 .....            | ad No 81, 2016  |
| s 131-40 .....            | ad No 81, 2016  |
| s 131-45 .....            | ad No 81, 2016  |
| s 131-50 .....            | ad No 81, 2016  |
| s 131-55 .....            | ad No 81, 2016  |
| s 131-60 .....            | ad No 81, 2016  |
| s 131-65 .....            | ad No 81, 2016  |
| s 131-70 .....            | ad No 81, 2016  |
| s 131-75 .....            | ad No 81, 2016  |
| <b>Division 133</b>       |                 |
| Division 133 heading..... | rs No 81, 2016  |

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| Provision affected       | How affected                               |
|--------------------------|--------------------------------------------|
| s 133-1 .....            | ad No 82, 2013                             |
| <b>Subdivision 133-A</b> |                                            |
| s 133-5 .....            | ad No 82, 2013                             |
| s 133-10 .....           | ad No 82, 2013                             |
|                          | am No 81, 2016                             |
| s 133-15 .....           | ad No 82, 2013                             |
|                          | am No 81, 2016                             |
| s 133-20 .....           | ad No 82, 2013                             |
| s 133-25 .....           | ad No 82, 2013                             |
| s 133-30 .....           | ad No 82, 2013                             |
|                          | am No 81, 2016                             |
| <b>Subdivision 133-B</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                             |
| <b>Subdivision 133-C</b> |                                            |
| 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                             |
|                          | am No 81, 2016; No 13, 2018                |
| s 133-125 .....          | ad No 82, 2013                             |
|                          | am No 81, 2016                             |
| s 133-130 .....          | ad No 82, 2013                             |
|                          | am No 126, 2015; No 78, 2018; No 127, 2021 |
| s 133-135 .....          | ad No 82, 2013                             |
|                          | rs No 81, 2016                             |
| s 133-140 .....          | ad No 82, 2013                             |

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| Provision affected       | How affected                 |
|--------------------------|------------------------------|
|                          | am No 81, 2016; No 13, 2018  |
| s 133-145.....           | ad No 82, 2013               |
|                          | am No 81, 2016               |
| <b>Division 135</b>      |                              |
| s 135-1.....             | ad No 82, 2013               |
|                          | am No 81, 2016               |
| <b>Subdivision 135-A</b> |                              |
| s 135-5.....             | ad No 82, 2013               |
|                          | am No 81, 2016               |
| s 135-10.....            | ad No 82, 2013               |
|                          | am No 81, 2016               |
| <b>Subdivision 135-B</b> |                              |
| s 135-35.....            | ad No 82, 2013               |
|                          | am No 81, 2016               |
| s 135-40.....            | ad No 82, 2013               |
| s 135-45.....            | ad No 82, 2013               |
|                          | rep No 81, 2016              |
| <b>Subdivision 135-C</b> |                              |
| s 135-70.....            | ad No 82, 2013               |
| s 135-75.....            | ad No 82, 2013               |
|                          | am No 81, 2016               |
| s 135-80.....            | ad No 82, 2013               |
| s 135-85.....            | ad No 82, 2013               |
|                          | am No 118, 2013; No 81, 2016 |
| s 135-90.....            | ad No 82, 2013               |
|                          | am No 81, 2016               |
| s 135-95.....            | ad No 82, 2013               |
|                          | am No 118, 2013              |
| s 135-100.....           | ad No 82, 2013               |
| <b>Division 136</b>      |                              |
| Division 136.....        | ad No 81, 2016               |

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| Provision affected       | How affected    |
|--------------------------|-----------------|
| s 136-1 .....            | ad No 81, 2016  |
| <b>Subdivision 136-A</b> |                 |
| s 136-5 .....            | ad No 81, 2016  |
| s 136-10 .....           | ad No 81, 2016  |
| s 136-15 .....           | ad No 81, 2016  |
| s 136-20 .....           | ad No 81, 2016  |
| s 136-25 .....           | ad No 81, 2016  |
| <b>Subdivision 136-B</b> |                 |
| s 136-50 .....           | ad No 81, 2016  |
| s 136-55 .....           | ad No 81, 2016  |
| s 136-60 .....           | ad No 81, 2016  |
| s 136-65 .....           | ad No 81, 2016  |
| s 136-70 .....           | ad No 81, 2016  |
| s 136-80 .....           | ad No 81, 2016  |
| s 136-85 .....           | ad No 81, 2016  |
| s 136-90 .....           | ad No 81, 2016  |
| <b>Division 138</b>      |                 |
| Division 138 .....       | ad No 132, 2017 |
| s 138-1 .....            | ad No 132, 2017 |
| <b>Subdivision 138-A</b> |                 |
| s 138-5 .....            | ad No 132, 2017 |
| s 138-10 .....           | ad No 132, 2017 |
| s 138-15 .....           | ad No 132, 2017 |
| <b>Subdivision 138-B</b> |                 |
| s 138-20 .....           | ad No 132, 2017 |
| s 138-25 .....           | ad No 132, 2017 |
| s 138-30 .....           | ad No 132, 2017 |
| s 138-35 .....           | ad No 132, 2017 |
|                          | am No 10, 2022  |
| s 138-40 .....           | ad No 132, 2017 |

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### Endnote 4—Amendment history

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| Provision affected       | How affected                                                                                                                                      |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part 3-30</b>         |                                                                                                                                                   |
| Part 3-30 .....          | ad No 27, 2017                                                                                                                                    |
| <b>Division 145</b>      |                                                                                                                                                   |
| s 145-1 .....            | ad No 27, 2017                                                                                                                                    |
| s 145-5 .....            | ad No 27, 2017                                                                                                                                    |
| s 145-10 .....           | ad No 27, 2017                                                                                                                                    |
| s 145-15 .....           | ad No 27, 2017                                                                                                                                    |
| s 145-20 .....           | ad No 27, 2017                                                                                                                                    |
| s 145-25 .....           | ad No 27, 2017                                                                                                                                    |
| <b>Chapter 4</b>         |                                                                                                                                                   |
| Chapter 4 heading .....  | ad. No. 73, 2006<br>rs. No. 39, 2012                                                                                                              |
| <b>Part 4-1</b>          |                                                                                                                                                   |
| Part 4-1 .....           | ad. No. 39, 2012                                                                                                                                  |
| <b>Division 155</b>      |                                                                                                                                                   |
| s. 155-1 .....           | ad. No. 39, 2012                                                                                                                                  |
| <b>Subdivision 155-A</b> |                                                                                                                                                   |
| s 155-5 .....            | ad No 39, 2012<br>am No 14, 2012; No 82, 2013; No 96, 2014; No 21, 2015; No 81,<br>2016; No 27, 2017; No 64, 2017; No 132, 2017; No 24, 2022      |
| s. 155-10 .....          | ad. No. 39, 2012                                                                                                                                  |
| s. 155-15 .....          | ad. No. 39, 2012<br>am. No. 14, 2012; No 82, 2013; No 96, 2014; No 110, 2014; No<br>21, 2015; No 41, 2015; No 81, 2016; No 64, 2017; No 132, 2017 |
| s. 155-20 .....          | ad. No. 39, 2012<br>am No 41, 2015                                                                                                                |
| s. 155-25 .....          | ad. No. 39, 2012                                                                                                                                  |
| s 155-30 .....           | ad No 39, 2012<br>am No 14, 2012; No 82, 2013; No 96, 2014; No 81, 2016; No 132,<br>2017; No 24, 2022                                             |

## Endnote 4—Amendment history

| Provision affected       | How affected                                                  |
|--------------------------|---------------------------------------------------------------|
| <b>Subdivision 155-B</b> |                                                               |
| s. 155-35 .....          | ad. No. 39, 2012                                              |
| s. 155-40 .....          | ad. No. 39, 2012                                              |
|                          | am No 41, 2015                                                |
| 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                                              |
|                          | am No 96, 2014                                                |
| s. 155-57 .....          | ad. No. 14, 2012                                              |
|                          | rep No 96, 2014                                               |
| 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                                              |
| <b>Subdivision 155-C</b> |                                                               |
| s. 155-85 .....          | ad. No. 39, 2012                                              |
| s. 155-90 .....          | ad No 39, 2012                                                |
|                          | am No 14, 2012; No 82, 2013; No 96, 2014; No 13, 2018         |
| <b>Subdivision 155-D</b> |                                                               |
| s. 155-95 .....          | ad. No. 39, 2012                                              |
| <b>Part 4-15</b>         |                                                               |
| Part 4-15 .....          | ad. No. 179, 1999                                             |
| <b>Division 250</b>      |                                                               |
| <b>Subdivision 250-A</b> |                                                               |
| s. 250-1 .....           | ad. No. 179, 1999                                             |
| s. 250-5 .....           | ad. No. 179, 1999                                             |
|                          | am. No. 79, 2010                                              |
| s. 250-10 .....          | ad No 179, 1999                                               |
|                          | am No 60, 2000; No 77, 2000; No 91, 2000; No 25, 2001; No 73, |

## Endnotes

### Endnote 4—Amendment history

| Provision affected              | How affected                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                 | 2001; No 16, 2003; No 54, 2003; No 66, 2003; No 101, 2003; No 75, 2005; No 58, 2006; No 73, 2006; No 74, 2006; No 78, 2006; No 80, 2006; No 100, 2006; No 101, 2006; No 15, 2007; No 143, 2007; No 32, 2008; No 45, 2008; No 97, 2008; No 151, 2008; No 6, 2009; No 27, 2009; No 88, 2009; No 133, 2009; No 20, 2010; No 79, 2010; No 68, 2011; No 14, 2012; No 26, 2012; No 39, 2012; No 58, 2012; No 75, 2012; No 99, 2012; No 82, 2013; No 88, 2013; No 118, 2013; No 124, 2013; No 32, 2014; No 82, 2014; No 96, 2014; No 2, 2015; No 21, 2015; No 70, 2015; No 169, 2015; No 10, 2016; No 81, 2016; No 27, 2017; No 64, 2017; No 126, 2017 |
|                                 | ed C150                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                                 | am No 132, 2017; No 4, 2018; No 23, 2018; No 116, 2018; No 8, 2019; No 16, 2019; No 22, 2020; No 38, 2020; No 24, 2021; No 45, 2021; No 24, 2022; No 75, 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Subdivision 250-B</b>        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| s. 250-25 .....                 | ad. No. 179, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Link note to s. 250-25 .....    | rep. No. 41, 2005                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Division 255</b>             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Subdivision 255-A</b>        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| s. 255-1 .....                  | ad. No. 179, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                 | am. No. 32, 2006; No. 114, 2009                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| s. 255-5 .....                  | ad. No. 179, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                 | am. No. 39, 2012                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Subdivision 255-B</b>        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| s. 255-10 .....                 | ad. No. 179, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                 | am. No. 91, 2000; No. 79, 2010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| s. 255-15 .....                 | ad. No. 179, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| s. 255-20 .....                 | ad. No. 179, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                 | am. No. 79, 2010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Subdivision 255-C</b>        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Subdivision 255-C heading ..... | rs No 64, 2020                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| s. 255-35 .....                 | ad. No. 179, 1999                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

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| Provision affected          | How affected                    |
|-----------------------------|---------------------------------|
|                             | am No 64, 2020                  |
| Link note to Guide.....     | rep. No. 41, 2005               |
| s. 255-40.....              | ad. No. 179, 1999               |
|                             | am. No. 100, 2006; No 64, 2020  |
| s. 255-45.....              | ad. No. 179, 1999               |
|                             | am. No. 100, 2006; No. 39, 2012 |
|                             | rep No 64, 2020                 |
| s. 255-50.....              | ad. No. 179, 1999               |
|                             | rep No 64, 2020                 |
| s. 255-55.....              | ad. No. 179, 1999               |
|                             | rep No 64, 2020                 |
| Link note to s. 255-55..... | rep. No. 41, 2005               |
| <b>Subdivision 255-D</b>    |                                 |
| Subdivision 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                |
| s. 255-115.....             | ad No 8, 2019                   |
| s. 225-120.....             | ad No 8, 2019                   |
| <b>Division 260</b>         |                                 |
| s. 260-1.....               | ad. No. 179, 1999               |
| <b>Subdivision 260-A</b>    |                                 |
| 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               |
| <b>Subdivision 260-B</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               |

## Endnotes

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| Provision affected              | How affected      |
|---------------------------------|-------------------|
| s. 260-60 .....                 | ad. No. 179, 1999 |
| <b>Subdivision 260-C</b>        |                   |
| 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 |
| <b>Subdivision 260-D</b>        |                   |
| Subdivision 260-D heading ..... | 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 |
| <b>Subdivision 260-E</b>        |                   |
| 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 |
| <b>Division 263</b>             |                   |
| Division 263 heading .....      | am No 64, 2020    |
| Division 263 .....              | ad. No. 100, 2006 |
| <b>Subdivision 263-A</b>        |                   |
| s. 263-5 .....                  | ad. No. 100, 2006 |
| s. 263-10 .....                 | ad. No. 100, 2006 |
|                                 | am No 64, 2020    |
| 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 |

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| Provision affected          | How affected       |
|-----------------------------|--------------------|
| Heading to s. 363-35.....   | ad. No. 14, 2009   |
| Renumbered s. 263-35.....   | No. 56, 2010       |
| s. 263-35.....              | ad. No. 100, 2006  |
|                             | am. No. 14, 2009   |
| s. 263-40.....              | ad. No. 100, 2006  |
|                             | am. No. 14, 2009   |
| <b>Subdivision 263-B</b>    |                    |
| Subdivision 263-B.....      | ad No 64, 2020     |
| s 263-55.....               | ad No 64, 2020     |
| s 263-60.....               | ad No 64, 2020     |
| s 263-65.....               | ad No 64, 2020     |
| <b>Division 265</b>         |                    |
| <b>Subdivision 265-A</b>    |                    |
| s. 265-35.....              | ad. No. 179, 1999  |
| Link note to Guide.....     | rep. No. 41, 2005  |
| s. 265-40.....              | ad. No. 179, 1999  |
| s. 265-45.....              | ad. No. 179, 1999  |
|                             | am. No. 101, 2006  |
| <b>Subdivision 265-B</b>    |                    |
| s. 265-65.....              | ad. No. 179, 1999  |
| s. 265-70.....              | ad. No. 179, 1999  |
|                             | rep. No. 146, 2001 |
| Link note to s. 265-70..... | ad. No. 179, 1999  |
|                             | am. No. 91, 2000   |
|                             | rep. No. 146, 2001 |
| <b>Subdivision 265-C</b>    |                    |
| Subdivision 265-C.....      | ad No 8, 2019      |
| s 265-85.....               | ad No 8, 2019      |
| s 265-90.....               | ad No 8, 2019      |
| s 265-95.....               | ad No 8, 2019      |
| s 265-100.....              | ad No 8, 2019      |

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| Provision affected        | How affected               |
|---------------------------|----------------------------|
| s 265-105.....            | ad No 8, 2019              |
| s 265-110.....            | ad No 8, 2019              |
| s 265-115.....            | ad No 8, 2019              |
| <b>Division 268</b>       |                            |
| Division 268 heading..... | rs No 99, 2012; No 6, 2020 |
| Division 268 .....        | ad. No. 79, 2010           |
| s. 268-1 .....            | ad No 79, 2010             |
|                           | am No 99, 2012; No 6, 2020 |
| <b>Subdivision 268-A</b>  |                            |
| s. 268-5.....             | ad No 79, 2010             |
|                           | rs No 99, 2012             |
|                           | am No 6, 2020              |
| <b>Subdivision 268-B</b>  |                            |
| s 268-10.....             | ad No 79, 2010             |
|                           | am No 99, 2012; No 6, 2020 |
| s. 268-15 .....           | ad. No. 79, 2010           |
| <b>Subdivision 268-C</b>  |                            |
| s 268-20.....             | ad No 79, 2010             |
|                           | am No 6, 2020              |
| s. 268-25 .....           | ad. No. 79, 2010           |
| s 268-30.....             | ad No 79, 2010             |
|                           | am No 6, 2020              |
| <b>Subdivision 268-D</b>  |                            |
| 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           |

## Endnote 4—Amendment history

| Provision affected       | How affected                                                                                          |
|--------------------------|-------------------------------------------------------------------------------------------------------|
| <b>Subdivision 268-E</b> |                                                                                                       |
| s. 268-75 .....          | ad. No. 79, 2010<br>am. No. 99, 2012                                                                  |
| s 268-80 .....           | ad No 79, 2010<br>am No 6, 2020                                                                       |
| <b>Subdivision 268-F</b> |                                                                                                       |
| s. 268-85 .....          | ad. No. 79, 2010                                                                                      |
| s 268-90 .....           | ad No 79, 2010<br>am No 99, 2012; No 6, 2020                                                          |
| s. 268-95 .....          | ad. No. 79, 2010                                                                                      |
| s 268-100 .....          | ad No 79, 2010<br>am No 11, 2016                                                                      |
| <b>Division 269</b>      |                                                                                                       |
| Division 269 .....       | ad. No. 79, 2010                                                                                      |
| s 269-1 .....            | ad No 79, 2010<br>am No 99, 2012; No 6, 2020; No 130, 2020                                            |
| <b>Subdivision 269-A</b> |                                                                                                       |
| s 269-5 .....            | ad No 79, 2010<br>am No 99, 2012; No 6, 2020; No 130, 2020                                            |
| s 269-10 .....           | ad No 79, 2010<br>am No 99, 2012; No 8, 2019; No 6, 2020                                              |
| <b>Subdivision 269-B</b> |                                                                                                       |
| s 269-15 .....           | ad No 79, 2010<br>am No 8, 2019; No 130, 2020                                                         |
| s. 269-20 .....          | ad. No. 79, 2010<br>am. No. 99, 2012                                                                  |
| s. 269-25 .....          | ad. No. 79, 2010                                                                                      |
| s 269-30 .....           | ad No 79, 2010<br>rs No 99, 2012<br>am No 99, 2012; No 55, 2016; No 8, 2019; No 6, 2020; No 130, 2020 |

## Endnotes

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| Provision affected       | How affected                                                                                                                 |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------|
| s 269-35 .....           | ad No 79, 2010<br>am No 99, 2012; No 8, 2019; No 6, 2020; No 130, 2020                                                       |
| <b>Subdivision 269-C</b> |                                                                                                                              |
| s. 269-40 .....          | ad. No. 79, 2010                                                                                                             |
| s. 269-45 .....          | ad. No. 79, 2010                                                                                                             |
| <b>Subdivision 269-D</b> |                                                                                                                              |
| s. 269-50 .....          | ad. No. 79, 2010<br>am No 162, 2015; <u>No 141, 2020</u>                                                                     |
| s. 269-52 .....          | ad. No. 99, 2012                                                                                                             |
| s 269-55 .....           | ad No 79, 2010<br>am No 11, 2016                                                                                             |
| <b>Part 4-25</b>         |                                                                                                                              |
| Part 4-25 heading .....  | rs. No. 101, 2004; No. 32, 2006                                                                                              |
| Part 4-25 .....          | ad. No. 179, 1999                                                                                                            |
| <b>Division 280</b>      |                                                                                                                              |
| Division 280 .....       | ad. No. 75, 2005                                                                                                             |
| s 280-1 .....            | ad No 75, 2005<br>am No 78, 2006; No 15, 2007; No 14, 2012; No 82, 2013; No 118, 2013; No 96, 2014; No 27, 2017; No 24, 2022 |
| <b>Subdivision 280-A</b> |                                                                                                                              |
| s 280-50 .....           | ad No 75, 2005<br>am No 78, 2006; No 15, 2007; No 14, 2012; No 82, 2013; No 118, 2013; No 96, 2014; No 27, 2017; No 24, 2022 |
| <b>Subdivision 280-B</b> |                                                                                                                              |
| s 280-100 .....          | ad No 75, 2005<br>am No 78, 2006; No 79, 2010; No 75, 2012; No 118, 2013; No 10, 2016; No 45, 2021                           |
| s 280-101 .....          | ad No 14, 2012<br>rep No 96, 2014<br>ad No 21, 2015                                                                          |
| s. 280-102 .....         | ad. No. 78, 2006                                                                                                             |

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| Provision affected       | How affected                                                                                                                |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| s. 280-102A .....        | ad. No. 15, 2007<br>am No 117, 2010; No 118, 2013; No 10, 2016                                                              |
| s. 280-102B .....        | ad No 82, 2013<br>am No 10, 2016                                                                                            |
| s. 280-102C .....        | ad No 27, 2017                                                                                                              |
| s. 280-102D .....        | ad No 24, 2022                                                                                                              |
| s. 280-103 .....         | ad. No. 78, 2006                                                                                                            |
| s. 280-105 .....         | ad. No. 75, 2005<br>am. No. 78, 2006; No. 15, 2007; No. 14, 2012; Nos 82 and 118, 2013; No 96, 2014; No 21, 2015            |
| s. 280-110 .....         | ad No 75, 2005<br>am No 78, 2006; No 15, 2007; No 14, 2012; No 82, 2013; No 96, 2014; No 21, 2015; No 81, 2016; No 24, 2022 |
| <b>Subdivision 280-C</b> |                                                                                                                             |
| s. 280-160 .....         | ad. No. 75, 2005                                                                                                            |
| s. 280-165 .....         | ad. No. 75, 2005                                                                                                            |
| s. 280-170 .....         | ad. No. 75, 2005<br>am. No. 78, 2006; No. 15, 2007; No. 14, 2012; Nos 82 and 118, 2013; No 96 and 110, 2014                 |
| <b>Division 284</b>      |                                                                                                                             |
| Division 284 .....       | ad. No. 91, 2000                                                                                                            |
| s. 284-5 .....           | ad. No. 91, 2000                                                                                                            |
| <b>Subdivision 284-A</b> |                                                                                                                             |
| s. 284-10 .....          | ad. No. 91, 2000<br>am. No. 75, 2005                                                                                        |
| s. 284-15 .....          | ad. No. 91, 2000<br>am. Nos. 75 and 161, 2005; No 101, 2013                                                                 |
| s. 284-20 .....          | ad. No. 91, 2000                                                                                                            |
| s. 284-25 .....          | ad. No. 91, 2000<br>am. No. 56, 2010                                                                                        |
| s. 284-30 .....          | ad. No. 91, 2000                                                                                                            |

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| Provision affected       | How affected                                                                                                                                                                             |
|--------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                          | am. No. 14, 2012; No 96, 2014                                                                                                                                                            |
| s. 284-35 .....          | ad. No. 91, 2000                                                                                                                                                                         |
|                          | am. No. 14, 2012; No 96, 2014                                                                                                                                                            |
| <b>Subdivision 284-B</b> |                                                                                                                                                                                          |
| s. 284-70 .....          | ad. No. 91, 2000                                                                                                                                                                         |
|                          | am. No. 75, 2005                                                                                                                                                                         |
| Link note to Guide.....  | rep. No. 41, 2005                                                                                                                                                                        |
| s 284-75 .....           | ad No 91, 2000                                                                                                                                                                           |
|                          | am No 25, 2001; No 75, 2005; No 114, 2009; No 56, 2010; No 41, 2011; No 14, 2012; No 88, 2013; No 96, 2014; No 21, 2015; No 52, 2016; No 55, 2016; No 77, 2017; No 8, 2019; No 141, 2020 |
| s. 284-80 .....          | ad. No. 91, 2000                                                                                                                                                                         |
|                          | am. Nos. 16 and 107, 2003; No. 75, 2005; No. 151, 2008; No. 56, 2010; No. 41, 2011; No. 14, 2012; No 88, 2013; No 96, 2014; No 21, 2015                                                  |
| 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; No 88, 2013; No 101, 2013; No 96, 2014; No 27, 2017; No 64, 2020                                                                  |
| s. 284-95 .....          | ad. No. 56, 2010                                                                                                                                                                         |
| <b>Subdivision 284-C</b> |                                                                                                                                                                                          |
| s. 284-140 .....         | ad. No. 91, 2000                                                                                                                                                                         |
| Link note to Guide.....  | rep. No. 41, 2005                                                                                                                                                                        |
| s 284-145 .....          | ad No 91, 2000                                                                                                                                                                           |
|                          | am No 73, 2006; No 115, 2012; No 101, 2013; No 170, 2015; No 53, 2016                                                                                                                    |
| s 284-150 .....          | ad No 91, 2000                                                                                                                                                                           |
|                          | am No 16, 2003; No 107, 2003; No 56, 2010; No 101, 2013; No 53, 2016                                                                                                                     |
| s. 284-155 .....         | ad. No. 91, 2000                                                                                                                                                                         |
|                          | am No 170, 2015                                                                                                                                                                          |
| s 284-160 .....          | ad No 91, 2000                                                                                                                                                                           |

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| Provision affected           | How affected                                 |
|------------------------------|----------------------------------------------|
|                              | am No 56, 2010; No 101, 2013                 |
|                              | rs No 101, 2013                              |
|                              | am No 53, 2016                               |
| s 284-165.....               | ad No 101, 2013                              |
| <b>Subdivision 284-D</b>     |                                              |
| s. 284-215.....              | ad. No. 91, 2000                             |
|                              | am. No. 75, 2005                             |
|                              | rep. No. 56, 2010                            |
| s. 284-220.....              | ad. No. 91, 2000                             |
|                              | am. No. 75, 2005; No. 97, 2008; No. 56, 2010 |
| s. 284-224.....              | ad. No. 56, 2010                             |
| s. 284-225.....              | ad. No. 91, 2000                             |
|                              | am. No. 58, 2006; No. 56, 2010               |
| Link note to s. 284-225..... | rep. No. 41, 2005                            |
| <b>Subdivision 284-E</b>     |                                              |
| s 284-250.....               | ad No 101, 2013                              |
| s 284-255.....               | ad No 101, 2013                              |
| <b>Division 286</b>          |                                              |
| Division 286.....            | ad. No. 91, 2000                             |
| <b>Subdivision 286-A</b>     |                                              |
| s. 286-1.....                | ad. No. 91, 2000                             |
|                              | am. No. 117, 2002                            |
| <b>Subdivision 286-B</b>     |                                              |
| s. 286-25.....               | ad. No. 91, 2000                             |
|                              | am. No. 117, 2002                            |
| <b>Subdivision 286-C</b>     |                                              |
| Link note to Guide.....      | rep. No. 41, 2005                            |
| s 286-75.....                | ad No 91, 2000                               |

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| Provision affected           | How affected                                                                                                                                                                                                       |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                              | am No 117, 2002; No 16, 2003; No 9, 2007; No 45, 2008; No 114, 2009; No 133, 2009; No 93, 2011; No 14, 2012; No 96, 2014; No 21, 2015; No 70, 2015; No 52, 2016; No 53, 2016; No 55, 2016; No 81, 2016; No 8, 2019 |
| s 286-80 .....               | ad No 91, 2000                                                                                                                                                                                                     |
|                              | am No 117, 2002; No 16, 2003; No 9, 2007; No 80, 2007; No 45, 2008; No 133, 2009; No 93, 2011; No 14, 2012; No 96, 2014; No 53, 2016; No 27, 2017; No 55, 2017; No 64, 2020                                        |
| Link note to s. 286-80 ..... | rep. No. 41, 2005                                                                                                                                                                                                  |
| <b>Division 288</b>          |                                                                                                                                                                                                                    |
| Division 288 heading .....   | 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. 32, 2006; No 124, 2013                                                                                                                                                        |
| 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. 32, 2006; No. 58, 2006; No. 39, 2012; No 124, 2013                                                                                                                            |
| s 288-25 .....               | ad No. 91, 2000                                                                                                                                                                                                    |
|                              | am No 84, 2022                                                                                                                                                                                                     |
| s. 288-30 .....              | ad. No. 91, 2000                                                                                                                                                                                                   |
| s. 288-35 .....              | ad. No. 91, 2000                                                                                                                                                                                                   |
| s. 288-40 .....              | ad. No. 92, 2000                                                                                                                                                                                                   |
| s 288-45 .....               | ad No 92, 2000                                                                                                                                                                                                     |
|                              | am No 21, 2010; No 77, 2017                                                                                                                                                                                        |
| s 288-46 .....               | ad No 77, 2017                                                                                                                                                                                                     |
| s. 288-50 .....              | ad. No. 92, 2000                                                                                                                                                                                                   |
|                              | am. No. 21, 2010                                                                                                                                                                                                   |
| s. 288-70 .....              | ad. No. 83, 2004                                                                                                                                                                                                   |
|                              | am. No. 45, 2008; No 70, 2015                                                                                                                                                                                      |

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| Provision affected                             | How affected                                                     |
|------------------------------------------------|------------------------------------------------------------------|
| 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                                                |
|                                                | ad No 23, 2016                                                   |
| s. 288-90 .....                                | ad. No. 9, 2007                                                  |
|                                                | am No 21, 2015                                                   |
|                                                | rep No 81, 2016                                                  |
| s. 288-95 .....                                | ad. No. 9, 2007                                                  |
|                                                | am. No. 75, 2012; Nos 82 and 118, 2013; No 21, 2015; No 81, 2016 |
| s. 288-100 .....                               | ad. No. 9, 2007                                                  |
|                                                | am No 82, 2013; No 81, 2016                                      |
| s. 288-105 .....                               | ad. No. 9, 2007                                                  |
| s. 288-110 .....                               | ad. No. 91, 2012                                                 |
|                                                | am. No. 158, 2012                                                |
| s 288-115 .....                                | ad No 53, 2016                                                   |
| s 288-115 (second occurring) .....             | ad No 52, 2016                                                   |
|                                                | renum                                                            |
|                                                | ed C137                                                          |
| s 288-120 (prev s 288-115<br>second occurring) |                                                                  |
| s 288-125 .....                                | ad No 121, 2018                                                  |
| s 288-130 .....                                | ad No 121, 2018                                                  |
| s 288-135 .....                                | ad No 121, 2018                                                  |
| <b>Division 290</b>                            |                                                                  |
| Division 290 .....                             | ad. No. 32, 2006                                                 |
| <b>Subdivision 290-A</b>                       |                                                                  |

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### Endnote 4—Amendment history

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| Provision affected              | How affected                    |
|---------------------------------|---------------------------------|
| Subdivision 290-A heading ..... | rs No 84, 2013                  |
| s. 290-5 .....                  | ad. No. 32, 2006                |
| s 290-10 .....                  | ad No 84, 2013                  |
| <b>Subdivision 290-B</b>        |                                 |
| s. 290-50 .....                 | ad. No. 32, 2006                |
|                                 | am. No. 56, 2010                |
| s. 290-55 .....                 | ad. No. 32, 2006                |
| s. 290-60 .....                 | ad. No. 32, 2006                |
| s. 290-65 .....                 | ad. No. 32, 2006                |
| <b>Subdivision 290-C</b>        |                                 |
| s. 290-120 .....                | ad. No. 32, 2006                |
| s. 290-125 .....                | ad. No. 32, 2006                |
| s. 290-130 .....                | ad. No. 32, 2006                |
| s. 290-135 .....                | ad. No. 32, 2006                |
| s. 290-140 .....                | ad. No. 32, 2006                |
| s. 290-145 .....                | ad. No. 32, 2006                |
| s. 290-150 .....                | ad. No. 32, 2006                |
| <b>Subdivision 290-D</b>        |                                 |
| s. 290-200 .....                | ad. No. 32, 2006                |
| <b>Division 295</b>             |                                 |
| Division 295 .....              | ad No 82, 2018                  |
| <b>Subdivision 295-B</b>        |                                 |
| s 295-70 .....                  | ad No 82, 2018                  |
| s 295-75 .....                  | ad No 82, 2018                  |
| s 295-80 .....                  | ad No 82, 2018                  |
| <b>Division 298</b>             |                                 |
| Division 298 heading .....      | rs. No. 101, 2004; No. 32, 2006 |
| <b>Subdivision 298-A</b>        |                                 |
| Subdivision 298-A heading ..... | ad. No. 32, 2006                |
| s 298-5 .....                   | ad No 179, 1999                 |
|                                 | rs No 91, 2000; No 73, 2001     |

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| Provision affected          | How affected                                                                                                                                                             |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                             | am No 101, 2004                                                                                                                                                          |
|                             | rs No 32, 2006                                                                                                                                                           |
|                             | am No 58, 2006; No 80, 2006; No 4, 2007; No 9, 2007; No 15, 2007; No 32, 2008; No 88, 2009; No 11, 2014; No 110, 2014; No 10, 2016; No 8, 2019; No 49, 2019; No 84, 2022 |
| s 298-10 .....              | ad No 179, 1999                                                                                                                                                          |
|                             | am No 75, 2005; No 55, 2017                                                                                                                                              |
| s. 298-15 .....             | ad. No. 179, 1999                                                                                                                                                        |
|                             | am. No. 44, 2000                                                                                                                                                         |
| s. 298-20 .....             | ad. No. 179, 1999                                                                                                                                                        |
|                             | am. No. 75, 2005                                                                                                                                                         |
| s. 298-25 .....             | ad. No. 179, 1999                                                                                                                                                        |
|                             | am. No. 101, 2006                                                                                                                                                        |
| s 298-30 .....              | ad No 91, 2000                                                                                                                                                           |
|                             | am No 2, 2015; No 53, 2016                                                                                                                                               |
| Link note to s 298-30 ..... | ad No 67, 2003                                                                                                                                                           |
|                             | rep No 41, 2005                                                                                                                                                          |
| <b>Subdivision 298-B</b>    |                                                                                                                                                                          |
| Subdivision 298-B .....     | ad. No. 32, 2006                                                                                                                                                         |
| s. 298-80 .....             | ad. No. 32, 2006                                                                                                                                                         |
|                             | rs. No. 114, 2009                                                                                                                                                        |
|                             | am No 82, 2018                                                                                                                                                           |
| s. 298-85 .....             | ad. No. 32, 2006                                                                                                                                                         |
| s. 298-90 .....             | ad. No. 32, 2006                                                                                                                                                         |
| s. 298-95 .....             | ad. No. 32, 2006                                                                                                                                                         |
| s. 298-100 .....            | ad. No. 32, 2006                                                                                                                                                         |
| s. 298-105 .....            | ad. No. 32, 2006                                                                                                                                                         |
| s. 298-110 .....            | ad. No. 32, 2006                                                                                                                                                         |
| <b>Part 4-30</b>            |                                                                                                                                                                          |
| Part 4-30 .....             | ad No 82, 2018                                                                                                                                                           |
| <b>Division 308</b>         |                                                                                                                                                                          |

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| Provision affected       | How affected   |
|--------------------------|----------------|
| s 308-1 .....            | ad No 82, 2018 |
| <b>Subdivision 308-A</b> |                |
| s 308-5 .....            | ad No 82, 2018 |
| s 308-10 .....           | ad No 82, 2018 |
| s 308-15 .....           | ad No 82, 2018 |
| s 308-20 .....           | ad No 82, 2018 |
| s 308-25 .....           | ad No 82, 2018 |
| s 308-30 .....           | ad No 82, 2018 |
| s 308-35 .....           | ad No 82, 2018 |
| s 308-40 .....           | ad No 82, 2018 |
| s 308-45 .....           | ad No 82, 2018 |
| s 308-50 .....           | ad No 82, 2018 |
| s 308-55 .....           | ad No 82, 2018 |
| <b>Subdivision 308-B</b> |                |
| s 308-105 .....          | ad No 82, 2018 |
| s 308-110 .....          | ad No 82, 2018 |
| s 308-115 .....          | ad No 82, 2018 |
| s 308-120 .....          | ad No 82, 2018 |
| s 308-125 .....          | ad No 82, 2018 |
| s 308-130 .....          | ad No 82, 2018 |
| s 308-135 .....          | ad No 82, 2018 |
| <b>Subdivision 308-C</b> |                |
| s 308-200 .....          | ad No 82, 2018 |
| s 308-205 .....          | ad No 82, 2018 |
| s 308-210 .....          | ad No 82, 2018 |
| <b>Subdivision 308-E</b> |                |
| s 308-500 .....          | ad No 82, 2018 |
| s 308-505 .....          | ad No 82, 2018 |
| s 308-510 .....          | ad No 82, 2018 |
| s 308-515 .....          | ad No 82, 2018 |
| s 308-520 .....          | ad No 82, 2018 |

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| Provision affected           | How affected                                                                                                           |
|------------------------------|------------------------------------------------------------------------------------------------------------------------|
| <b>Part 4-50</b>             |                                                                                                                        |
| Part 4-50 .....              | ad. No. 67, 2003                                                                                                       |
| <b>Division 340</b>          |                                                                                                                        |
| Division 340 heading.....    | 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; No 12, 2012; No 58, 2012; No 110, 2014; No 2, 2015; No 8, 2019 |
| s. 340-15 .....              | ad. No. 67, 2003                                                                                                       |
| s. 340-20 .....              | ad. No. 67, 2003                                                                                                       |
| s. 340-25 .....              | ad. No. 67, 2003                                                                                                       |
| Link note to s. 340-25 ..... | rep. No. 41, 2005                                                                                                      |
| <b>Division 342</b>          |                                                                                                                        |
| Division 342 .....           | ad. No. 56, 2010                                                                                                       |
| s. 342-1 .....               | ad. No. 56, 2010                                                                                                       |
| <b>Subdivision 342-A</b>     |                                                                                                                        |
| s. 342-5 .....               | ad. No. 56, 2010                                                                                                       |
| s. 342-10 .....              | ad. No. 56, 2010                                                                                                       |
| <b>Part 4-90</b>             |                                                                                                                        |
| Part 4-90 .....              | ad. No. 39, 2012                                                                                                       |
| <b>Division 350</b>          |                                                                                                                        |
| s. 350-1 .....               | ad. No. 39, 2012                                                                                                       |
|                              | am No 2, 2015; No 64, 2020                                                                                             |
| <b>Subdivision 350-A</b>     |                                                                                                                        |
| s. 350-5 .....               | ad. No. 39, 2012                                                                                                       |
|                              | rs. No. 14, 2012                                                                                                       |
|                              | am No 82, 2013                                                                                                         |
|                              | rs No 2, 2015                                                                                                          |

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| Provision affected             | How affected                                                                                                                                                                                                      |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| s 350-10.....                  | ad No 39, 2012<br><br>am No 14, 2012; No 39, 2012 (as am by No 15, 2017 (amdt never applied (Sch 4 item 93))); No 71, 2012; No 2, 2015; No 15, 2017 (amdt never applied (Sch 4 item 89)); No 64, 2020; No 8, 2022 |
| s 350-12.....                  | ad No 64, 2020                                                                                                                                                                                                    |
| s 350-15.....                  | ad No 39, 2012                                                                                                                                                                                                    |
| s 350-20.....                  | ad No 64, 2020                                                                                                                                                                                                    |
| s 350-25.....                  | ad No 64, 2020                                                                                                                                                                                                    |
| <b>Chapter 5</b>               |                                                                                                                                                                                                                   |
| Chapter 5 heading.....         | ad. No. 73, 2006                                                                                                                                                                                                  |
| <b>Part 5-1</b>                |                                                                                                                                                                                                                   |
| Part 5-1.....                  | ad. No. 179, 1999                                                                                                                                                                                                 |
| <b>Division 352</b>            |                                                                                                                                                                                                                   |
| Division 352 heading.....      | rs No 89, 2016                                                                                                                                                                                                    |
| Division 352.....              | ad. No. 73, 2006                                                                                                                                                                                                  |
| s. 352-1.....                  | ad. No. 73, 2006<br><br>am. No. 14, 2012; No 96, 2014; No 89, 2016                                                                                                                                                |
| <b>Subdivision 352-A</b>       |                                                                                                                                                                                                                   |
| s. 352-5.....                  | ad. No. 73, 2006                                                                                                                                                                                                  |
| Subdivision 352-B.....         | ad. No. 14, 2012<br><br>rep No 96, 2014                                                                                                                                                                           |
| s. 352-10.....                 | ad. No. 14, 2012<br><br>rep No 96, 2014                                                                                                                                                                           |
| <b>Subdivision 352-C</b>       |                                                                                                                                                                                                                   |
| Subdivision 352-C.....         | ad No 89, 2016                                                                                                                                                                                                    |
| s 352-25.....                  | ad No 89, 2016                                                                                                                                                                                                    |
| <b>Division 353</b>            |                                                                                                                                                                                                                   |
| Group heading to s 353-1.....  | ad No 8, 2019                                                                                                                                                                                                     |
| s 353-1.....                   | ad No 8, 2019                                                                                                                                                                                                     |
| <b>Subdivision 353-A</b>       |                                                                                                                                                                                                                   |
| Subdivision 353-A heading..... | ad No 8, 2019                                                                                                                                                                                                     |

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| Provision affected           | How affected                                                                                                |
|------------------------------|-------------------------------------------------------------------------------------------------------------|
| s. 353-10 .....              | ad. No. 179, 1999<br>am. No. 91, 2000; No. 67, 2003; No. 73, 2006; No. 14, 2012;<br>No 82, 2013; No 2, 2015 |
| Link note to s. 353-10 ..... | ad. No. 179, 1999<br>rep. No. 41, 2005                                                                      |
| s. 353-15 .....              | ad. No. 73, 2006<br>am. No. 14, 2012; No 82, 2013; No 2, 2015                                               |
| s. 353-17 .....              | ad. No. 14, 2012<br>rep No 96, 2014                                                                         |
| s. 353-20 .....              | ad. No. 55, 2007<br>am. No. 88, 2009                                                                        |
| <b>Subdivision 353-B</b>     |                                                                                                             |
| Subdivision 353-B .....      | ad No 8, 2019                                                                                               |
| s 353-25 .....               | ad No 8, 2019                                                                                               |
| s 353-30 .....               | ad No 8, 2019                                                                                               |
| <b>Division 354</b>          |                                                                                                             |
| Division 354 .....           | ad No 150, 2015                                                                                             |
| s 354-5 .....                | ad No 150, 2015                                                                                             |
| <b>Division 355</b>          |                                                                                                             |
| Division 355 .....           | ad. No. 73, 2006<br>rs. No. 145, 2010                                                                       |
| s. 355-1 .....               | ad. No. 73, 2006<br>rs. No. 145, 2010<br>am No 21, 2015                                                     |
| <b>Subdivision 355-A</b>     |                                                                                                             |
| s. 355-5 .....               | ad. No. 73, 2006<br>am. No. 100, 2006<br>rep. No. 145, 2010                                                 |
| s. 355-10 .....              | ad. No. 145, 2010                                                                                           |
| s. 355-15 .....              | ad. No. 145, 2010                                                                                           |

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| Provision affected       | How affected                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Subdivision 355-B</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| s. 355-20.....           | ad. No. 145, 2010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| s 355-25.....            | ad No 145, 2010<br>am No 21, 2015; No 127, 2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| s. 355-30.....           | ad. No. 145, 2010<br>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<br>am No 124, 2013; No 96, 2014; No 110, 2014; No 55, 2016; No 8, 2019; No 92, 2020                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| s 355-55.....            | ad No 145, 2010<br>am No 39, 2012; No 62, 2014; No 126, 2015; No 150, 2015; No 96, 2016                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| s 355-60.....            | ad No 145, 2010                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| s 355-65.....            | ad No 145, 2010<br>am No 56, 2010; No 105, 2010; No 32, 2011; No 41, 2011; No 132, 2011; No 147, 2011; No 12, 2012; No 57, 2012; No 71, 2012; No 75, 2012; No 158, 2012; No 169, 2012; No 26, 2013; No 102, 2013; No 105, 2013; No 124, 2013; No 82, 2014; No 83, 2014; No 110, 2014; No 21, 2015; No 41, 2015; No 70, 2015; No 81, 2015; No 130, 2015; No 150, 2015; No 154, 2015; No 162, 2015 (Sch 4 item 26 md not incorp); No 63, 2016; No 82, 2016; No 89, 2016; No 96, 2016; No 15, 2017; No 64, 2017; No 91, 2017; No 132, 2017; No 4, 2018; No 13, 2018; No 116, 2018; No 125, 2018; No 8, 2019<br>ed C160<br>am No 8, 2019; No 34, 2019; No 38, 2020 ( <u>Sch 7 item 3</u> ); No 64, 2020; No 79, 2020; No 81, 2020; No 89, 2020; No 114, 2020; No 66, 2021; No 71, 2021; No 79, 2021; No 101, 2021; No 111, 2021; No 75, 2022; <u>No 89, 2022</u> |
| s 355-66.....            | ad No 75, 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

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| Provision affected       | How affected                                                                                                                                                                    |
|--------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| s 355-67.....            | ad No 141, 2020<br>am No 141, 2020                                                                                                                                              |
| s 355-70.....            | ad No 145, 2010<br>am No 145, 2010; No 39, 2012; No 74, 2012; No 84, 2013; No 108, 2014; No 110, 2014; No 21, 2015; No 153, 2015; No 162, 2015; No 86, 2016; <u>No 89, 2022</u> |
| s 355-72.....            | ad No 95, 2019                                                                                                                                                                  |
| s. 355-75.....           | ad. No. 145, 2010<br>rs No 150, 2015                                                                                                                                            |
| <b>Subdivision 355-C</b> |                                                                                                                                                                                 |
| s. 355-150.....          | ad. No. 145, 2010                                                                                                                                                               |
| s. 355-155.....          | ad. No. 145, 2010<br>am No 150, 2015                                                                                                                                            |
| 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 355-182.....           | ad No 82, 2016                                                                                                                                                                  |
| s. 355-185.....          | ad. No. 145, 2010<br>am No 108, 2014                                                                                                                                            |
| s. 355-190.....          | ad. No. 145, 2010                                                                                                                                                               |
| s 355-192.....           | ad <u>No 89, 2022</u>                                                                                                                                                           |
| s. 355-195.....          | ad. No. 145, 2010                                                                                                                                                               |
| s. 355-200.....          | ad. No. 145, 2010<br>am No 197, 2012; No 2, 2015                                                                                                                                |
| s. 355-205.....          | ad. No. 145, 2010<br>rs No 150, 2015                                                                                                                                            |
| s. 355-210.....          | ad. No. 145, 2010                                                                                                                                                               |
| s 355-215.....           | ad No 95, 2019                                                                                                                                                                  |

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| Provision affected       | How affected                              |
|--------------------------|-------------------------------------------|
| <b>Subdivision 355-D</b> |                                           |
| s. 355-260 .....         | ad. No. 145, 2010                         |
| s. 355-265 .....         | ad. No. 145, 2010                         |
| s. 355-270 .....         | ad. No. 145, 2010                         |
| s. 355-275 .....         | ad. No. 145, 2010                         |
| s. 355-280 .....         | ad. No. 145, 2010                         |
| <b>Subdivision 355-E</b> |                                           |
| s. 355-320 .....         | ad. No. 145, 2010                         |
| s. 355-325 .....         | ad. No. 145, 2010                         |
| s. 355-330 .....         | ad. No. 145, 2010                         |
| s. 355-335 .....         | ad. No. 145, 2010                         |
| <b>Division 356</b>      |                                           |
| Division 356 .....       | ad. No. 73, 2006                          |
| s. 356-1 .....           | ad. No. 73, 2006                          |
|                          | am No 64, 2017                            |
| <b>Subdivision 356-A</b> |                                           |
| s. 356-5 .....           | ad. No. 73, 2006                          |
| <b>Subdivision 356-B</b> |                                           |
| Subdivision 356-B .....  | ad No 64, 2017                            |
| s 356-10 .....           | ad No 64, 2017                            |
| <b>Subdivision 356-C</b> |                                           |
| Subdivision 356-C .....  | ad No 24, 2022                            |
| s 356-15 .....           | ad No 24, 2022                            |
| <b>Part 5-5</b>          |                                           |
| Part 5-5 .....           | ad. No. 179, 1999                         |
| <b>Division 357</b>      |                                           |
| Division 357 .....       | ad No 161, 2005                           |
| s 357-1 .....            | ad No 161, 2005                           |
|                          | am No 54, 2016; No 63, 2016; No 101, 2021 |
| <b>Subdivision 357-A</b> |                                           |
| s 357-5 .....            | ad No 161, 2005                           |

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| Provision affected       | How affected                                                                                                           |
|--------------------------|------------------------------------------------------------------------------------------------------------------------|
|                          | am No 54, 2016; No 63, 2016; No 101, 2021                                                                              |
| <b>Subdivision 357-B</b> |                                                                                                                        |
| s 357-50 .....           | ad No 161, 2005                                                                                                        |
|                          | am No 54, 2016; No 63, 2016; No 101, 2021                                                                              |
| s 357-55 .....           | ad No 161, 2005                                                                                                        |
|                          | am No 73, 2006; No 78, 2006; No 74, 2010; No 12, 2012; No 14, 2012; No 39, 2012; No 96, 2014; No 64, 2017; No 24, 2022 |
| 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                                                                                                         |
|                          | rep No 64, 2020                                                                                                        |
| s. 357-105 .....         | ad. No. 161, 2005                                                                                                      |
| s. 357-110 .....         | ad. No. 161, 2005                                                                                                      |
| s. 357-115 .....         | ad. No. 161, 2005                                                                                                      |
| s. 357-120 .....         | ad. No. 161, 2005                                                                                                      |
| s. 357-125 .....         | ad. No. 161, 2005                                                                                                      |
| <b>Division 358</b>      |                                                                                                                        |
| Division 358 .....       | ad. No. 161, 2005                                                                                                      |
| s. 358-1 .....           | ad. No. 161, 2005                                                                                                      |
| s 358-5 .....            | ad No 161, 2005                                                                                                        |
|                          | am No 64, 2020                                                                                                         |
| s. 358-10 .....          | ad. No. 161, 2005                                                                                                      |

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| Provision affected  | How affected                   |
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|                     | am. No. 74, 2010               |
| s. 358-15 .....     | ad. No. 161, 2005              |
| s. 358-20 .....     | ad. No. 161, 2005              |
|                     | am. No. 74, 2010; No. 64, 2020 |
| <b>Division 359</b> |                                |
| Division 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               |
| 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               |
| s. 359-60 .....     | ad. No. 161, 2005              |
|                     | am. No. 74, 2010               |
| s. 359-65 .....     | ad. No. 161, 2005              |
| s. 359-70 .....     | ad. No. 161, 2005              |
| <b>Division 360</b> |                                |
| Division 360 .....  | rs. No. 161, 2005              |
| s. 360-1 .....      | ad. No. 179, 1999              |
|                     | rs. No. 161, 2005              |
| s. 360-5 .....      | ad. No. 179, 1999              |
|                     | rs. No. 161, 2005              |

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| Provision affected      | How affected                                |
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|                         | am. No. 74, 2010; No. 14, 2012; No 96, 2014 |
| s. 360-10 .....         | ad. No. 161, 2005                           |
| s. 360-15 .....         | ad. No. 161, 2005                           |
| Subdivision 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                          |
| Subdivision 360-B ..... | rep. No. 161, 2005                          |
| Group heading to .....  | rs. No. 44, 2000                            |
| Subdivision 360-B       | 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                           |

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| Provision affected      | How affected                   |
|-------------------------|--------------------------------|
|                         | 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             |
| Subdivision 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             |
| Subdivision 360-D ..... | rep. No. 161, 2005             |
| s. 360-175 .....        | ad. No. 179, 1999              |
|                         | rep. No. 161, 2005             |

## Endnote 4—Amendment history

| Provision affected              | How affected                                                              |
|---------------------------------|---------------------------------------------------------------------------|
| s. 360-180 .....                | ad. No. 179, 1999<br>am. No. 91, 2000<br>rep. No. 161, 2005               |
| Link note to s. 360-180 .....   | ad. No. 179, 1999<br>am. No. 91, 2000<br>rep. No. 41, 2005                |
| <b>Division 361</b>             |                                                                           |
| Division 361 .....              | ad. No. 161, 2005                                                         |
| s. 361-5 .....                  | ad. No. 161, 2005<br>am. No. 56, 2010                                     |
| <b>Division 362</b>             |                                                                           |
| Division 362 heading .....      | am No 63, 2016; No 101, 2021                                              |
| Division 362 .....              | ad No 54, 2016                                                            |
| s 362-1 .....                   | ad No 54, 2016<br>am No 63, 2016; No 101, 2021                            |
| Group heading to s 362-5 .....  | am No 63, 2016; No 101, 2021                                              |
| s 362-5 .....                   | ad No 54, 2016<br>am No 63, 2016; No 124, 2018; No 64, 2020; No 101, 2021 |
| s 362-10 .....                  | ad No 54, 2016                                                            |
| s 362-15 .....                  | ad No 54, 2016                                                            |
| s 362-20 .....                  | ad No 54, 2016<br>am No 63, 2016; No 64, 2020; No 101, 2021               |
| Group heading to s 362-25 ..... | am No 63, 2016; No 101, 2021                                              |
| s 362-25 .....                  | ad No 54, 2016<br>am No 63, 2016; No 124, 2018; No 101, 2021              |
| s 362-30 .....                  | ad No 54, 2016<br>am No 63, 2016; No 101, 2021                            |
| s 362-35 .....                  | ad No 54, 2016<br>am No 63, 2016; No 101, 2021                            |
| s 362-40 .....                  | ad No 54, 2016<br>am No 63, 2016; No 101, 2021                            |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected       | How affected                                |
|--------------------------|---------------------------------------------|
| s 362-45 .....           | ad No 54, 2016                              |
| s 362-50 .....           | ad No 54, 2016                              |
|                          | am No 63, 2016; No 101, 2021                |
| s 362-55 .....           | ad No 54, 2016                              |
| s 362-60 .....           | ad No 54, 2016                              |
|                          | am No 63, 2016; No 101, 2021                |
| s 362-65 .....           | ad No 54, 2016                              |
|                          | am No 63, 2016; No 101, 2021                |
| s 362-70 .....           | ad No 54, 2016                              |
|                          | am No 63, 2016; No 101, 2021                |
| s 362-75 .....           | ad No 54, 2016                              |
| <b>Part 5-10</b>         |                                             |
| Part 5-10 .....          | ad No 15, 2017                              |
| <b>Division 370</b>      |                                             |
| s 370-1 .....            | ad No 15, 2017                              |
| <b>Subdivision 370-A</b> |                                             |
| s 370-5 .....            | ad No 15, 2017                              |
| s 370-10 .....           | ad No 15, 2017                              |
| s 370-15 .....           | ad No 15, 2017                              |
| s 370-20 .....           | ad No 15, 2017                              |
| <b>Part 5-25</b>         |                                             |
| Part 5-25 heading .....  | rs No 162, 2015                             |
| Part 5-25 .....          | ad. No. 91, 2000                            |
| <b>Division 382</b>      |                                             |
| Division 382 .....       | ad. No. 73, 2006                            |
| s. 382-1 .....           | ad. No. 73, 2006                            |
|                          | am. No. 55, 2007                            |
| <b>Subdivision 382-A</b> |                                             |
| s. 382-5 .....           | ad. No. 73, 2006                            |
|                          | am. No. 20, 2010; No. 39, 2012; No 70, 2015 |
| <b>Subdivision 382-B</b> |                                             |

## Endnote 4—Amendment history

| Provision affected       | How affected                    |
|--------------------------|---------------------------------|
| Subdivision 382-B .....  | ad. No. 55, 2007                |
| s. 382-15 .....          | ad. No. 55, 2007                |
| <b>Division 384</b>      |                                 |
| Division 384 .....       | ad No 8, 2019                   |
| s 384-5 .....            | ad No 8, 2019                   |
| s 384-10 .....           | ad No 8, 2019                   |
|                          | am No 84, 2022                  |
| s 384-12 .....           | ad No 84, 2022                  |
| s 384-15 .....           | ad No 8, 2019                   |
|                          | rs No 84, 2022                  |
| s 384-17 .....           | ad No 84, 2022                  |
| s 384-20 .....           | ad No 8, 2019                   |
|                          | am No 84, 2022                  |
| s 384-25 .....           | ad No 8, 2019                   |
| s 384-30 .....           | ad No 8, 2019                   |
|                          | am No 84, 2022                  |
| s 384-35 .....           | ad No 8, 2019                   |
|                          | am No 84, 2022                  |
| s 384-40 .....           | ad No 8, 2019                   |
|                          | am No 84, 2022                  |
| <b>Division 388</b>      |                                 |
| <b>Subdivision 388-A</b> |                                 |
| s. 388-5 .....           | ad. No. 91, 2000                |
| <b>Subdivision 388-B</b> |                                 |
| s. 388-50 .....          | ad. No. 91, 2000                |
|                          | am. No. 73, 2001; No. 58, 2006  |
| 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 |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected              | How affected                                                                     |
|---------------------------------|----------------------------------------------------------------------------------|
| s. 388-70 .....                 | ad. No. 91, 2000                                                                 |
| s. 388-75 .....                 | ad. No. 91, 2000                                                                 |
|                                 | am. No. 73, 2001                                                                 |
| s. 388-80 .....                 | ad. No. 91, 2000                                                                 |
| s. 388-85 .....                 | ad. No. 91, 2000                                                                 |
| <b>Division 389</b>             |                                                                                  |
| Division 389 .....              | ad No 55, 2016                                                                   |
| s 389-1 .....                   | ad No 55, 2016                                                                   |
|                                 | rs No 8, 2019; No 79, 2020                                                       |
| s 389-5 .....                   | ad No 55, 2016                                                                   |
|                                 | am No 8, 2019; No 4, 2023                                                        |
| s 389-10 .....                  | ad No 55, 2016                                                                   |
| s 389-15 .....                  | ad No 55, 2016                                                                   |
|                                 | am No 8, 2019; No 79, 2020                                                       |
| s 389-20 .....                  | ad No 55, 2016                                                                   |
|                                 | am No 23, 2018                                                                   |
| s 389-25 .....                  | ad No 55, 2016                                                                   |
|                                 | am No 8, 2019                                                                    |
| s 389-30 .....                  | ad No 79, 2020                                                                   |
| <b>Division 390</b>             |                                                                                  |
| Division 390 .....              | ad No 9, 2007                                                                    |
| s. 390-1 .....                  | ad No 9, 2007                                                                    |
|                                 | am No 15, 2007; No 56, 2010; No 81, 2016                                         |
| <b>Subdivision 390-A</b>        |                                                                                  |
| Subdivision 390-A heading ..... | rs. No. 158, 2012                                                                |
| s 390-5 .....                   | ad No 9, 2007                                                                    |
|                                 | am No 158, 2012; No 82, 2013; No 118, 2013; No 13, 2018; No 8, 2019; No 78, 2019 |
| s 390-7 .....                   | ad No 8, 2019                                                                    |
| s. 390-10 .....                 | ad. No. 9, 2007                                                                  |
|                                 | am. No. 15, 2007; No 21, 2015                                                    |

## Endnote 4—Amendment history

| Provision affected       | How affected                 |
|--------------------------|------------------------------|
| s 390-12.....            | ad No 181, 2012              |
| s. 390-15.....           | ad. No. 9, 2007              |
|                          | am No 181, 2012; No 81, 2016 |
| s 390-20.....            | ad No 81, 2016               |
| <b>Subdivision 390-B</b> |                              |
| s. 390-65.....           | ad. No. 9, 2007              |
|                          | am No 82, 2013; No 81, 2016  |
| <b>Subdivision 390-C</b> |                              |
| s. 390-115.....          | ad. No. 9, 2007              |
| Division 391.....        | ad. No. 45, 2008             |
|                          | rep No 70, 2015              |
| s. 391-1.....            | ad. No. 45, 2008             |
|                          | rep No 70, 2015              |
| s. 391-5.....            | ad. No. 45, 2008             |
|                          | am. No. 92, 2008             |
|                          | rep No 70, 2015              |
| s. 391-10.....           | ad. No. 45, 2008             |
|                          | rep No 70, 2015              |
| <b>Division 392</b>      |                              |
| Division 392.....        | ad. No. 133, 2009            |
| s. 392-1.....            | ad. No. 133, 2009            |
| <b>Subdivision 392-A</b> |                              |
| s. 392-5.....            | ad. No. 133, 2009            |
| s. 392-10.....           | ad. No. 133, 2009            |
| <b>Subdivision 392-B</b> |                              |
| s. 392-15.....           | ad. No. 133, 2009            |
| <b>Division 393</b>      |                              |
| Division 393.....        | ad No 2, 2015                |
| s 393-1.....             | ad No 2, 2015                |
| s 393-5.....             | ad No 2, 2015                |
| s 393-10.....            | ad No 2, 2015                |

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### Endnote 4—Amendment history

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| Provision affected              | How affected     |
|---------------------------------|------------------|
|                                 | am No 53, 2016   |
| s 393-15 .....                  | ad No 2, 2015    |
| <b>Division 394</b>             |                  |
| Division 394 .....              | ad. No. 79, 2007 |
| s. 394-1 .....                  | ad. No. 79, 2007 |
| s. 394-5 .....                  | ad. No. 79, 2007 |
| s. 394-10 .....                 | ad. No. 79, 2007 |
| <b>Division 396</b>             |                  |
| Division 396 heading .....      | rs No 162, 2015  |
| Division 396 .....              | ad No 67, 2014   |
| s 396-1A .....                  | ad No 162, 2015  |
|                                 | rs No 23, 2016   |
| <b>Subdivision 396-A</b>        |                  |
| Subdivision 396-A heading ..... | ad No 162, 2015  |
| Group heading to s 396-1 .....  | ad No 162, 2015  |
| s 396-1 .....                   | ad No 67, 2014   |
|                                 | am No 162, 2015  |
| Group heading to s 396-5 .....  | ad No 162, 2015  |
| s 396-5 .....                   | ad No 67, 2014   |
|                                 | am No 23, 2016   |
| s 396-10 .....                  | ad No 67, 2014   |
|                                 | am No 23, 2016   |
| s 396-15 .....                  | ad No 67, 2014   |
| s 396-20 .....                  | ad No 67, 2014   |
|                                 | am No 162, 2015  |
| s 396-25 .....                  | ad No 67, 2014   |
| <b>Subdivision 396-B</b>        |                  |
| Subdivision 396-B .....         | ad No 162, 2015  |
| s 396-50 .....                  | ad No 162, 2015  |
| s 396-55 .....                  | ad No 162, 2015  |

## Endnote 4—Amendment history

| Provision affected       | How affected                                                         |
|--------------------------|----------------------------------------------------------------------|
|                          | am No 54, 2016; No 121, 2018; No 141, 2018; No 34, 2019; No 84, 2022 |
| s 396-60 .....           | ad No 162, 2015                                                      |
|                          | am No 54, 2016                                                       |
| s 396-65 .....           | ad No 162, 2015                                                      |
|                          | rs No 8, 2019                                                        |
| s 396-70 .....           | ad No 162, 2015                                                      |
| s 396-75 .....           | ad No 162, 2015                                                      |
| <b>Subdivision 396-C</b> |                                                                      |
| Subdivision 396-C .....  | ad No 23, 2016                                                       |
| s 396-100 .....          | ad No 23, 2016                                                       |
| s 396-105 .....          | ad No 23, 2016                                                       |
| s 396-110 .....          | ad No 23, 2016                                                       |
| s 396-115 .....          | ad No 23, 2016                                                       |
|                          | am No 141, 2020                                                      |
| s 396-120 .....          | ad No 23, 2016                                                       |
| s 396-125 .....          | ad No 23, 2016                                                       |
| s 396-130 .....          | ad No 23, 2016                                                       |
|                          | am No 141, 2020                                                      |
| s 396-135 .....          | ad No 23, 2016                                                       |
| s 396-136 .....          | ad No 23, 2016                                                       |
| <b>Division 398</b>      |                                                                      |
| Division 398 .....       | ad. No. 79, 2010                                                     |
| s. 398-1 .....           | ad. No. 79, 2010                                                     |
| <b>Subdivision 398-A</b> |                                                                      |
| s. 398-5 .....           | ad. No. 79, 2010                                                     |
|                          | am. No. 147, 2011                                                    |
| <b>Part 5-30</b>         |                                                                      |
| Part 5-30 .....          | ad. No. 179, 1999                                                    |
| <b>Division 400</b>      |                                                                      |
| s. 400-1 .....           | ad. No. 179, 1999                                                    |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected  | How affected                                        |
|---------------------|-----------------------------------------------------|
| s. 400-5.....       | ad. No. 179, 1999                                   |
| <b>Division 405</b> |                                                     |
| s. 405-5.....       | ad. No. 179, 1999                                   |
| s. 405-10.....      | ad. No. 179, 1999                                   |
| s. 405-15.....      | ad. No. 179, 1999                                   |
| <b>Division 410</b> |                                                     |
| s. 410-5.....       | ad. No. 179, 1999                                   |
| s. 410-10.....      | ad. No. 179, 1999                                   |
| s. 410-15.....      | ad. No. 179, 1999                                   |
| <b>Division 415</b> |                                                     |
| 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                                   |
| <b>Division 417</b> |                                                     |
| 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                                   |
| <b>Division 420</b> |                                                     |
| s. 420-5.....       | ad. No. 179, 1999<br>am. No. 91, 2000; No. 32, 2006 |
| <b>Division 425</b> |                                                     |
| s. 425-20.....      | ad. No. 179, 1999                                   |
| s. 425-25.....      | ad. No. 179, 1999                                   |
| s. 425-30.....      | ad. No. 179, 1999<br>rep. No. 133, 2003             |
| <b>Part 5-35</b>    |                                                     |
| Part 5-35.....      | ad. No. 95, 2004                                    |
| <b>Division 426</b> |                                                     |
| s 426-1.....        | ad No 95, 2004                                      |

## Endnote 4—Amendment history

| Provision affected                | How affected                                                                                 |
|-----------------------------------|----------------------------------------------------------------------------------------------|
|                                   | am No 88, 2009; No 147, 2011; No 12, 2012; <u>No 69, 2020</u>                                |
| <b>Subdivision 426-A</b>          |                                                                                              |
| 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                                                                             |
| <b>Subdivision 426-B</b>          |                                                                                              |
| s. 426-15 .....                   | ad. No. 95, 2004                                                                             |
| s. 426-20 .....                   | ad. No. 95, 2004                                                                             |
| s. 426-25 .....                   | ad. No. 95, 2004                                                                             |
| s. 426-30 .....                   | ad. No. 95, 2004                                                                             |
| s. 426-35 .....                   | ad. No. 95, 2004                                                                             |
| s. 426-40 .....                   | ad. No. 95, 2004                                                                             |
|                                   | 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                                                                             |
|                                   | am No 141, 2011; No 12, 2012; No 169, 2012; No 70, 2015                                      |
| s. 426-60 .....                   | ad. No. 95, 2004                                                                             |
| <b>Subdivision 426-C</b>          |                                                                                              |
| Subdivision 426-C heading .....   | rs <u>No 69, 2020</u>                                                                        |
| s 426-65 .....                    | ad No 95, 2004                                                                               |
|                                   | am No 145, 2010; No 41, 2011; No 12, 2012; No 169, 2012;<br>No 124, 2013; <u>No 69, 2020</u> |
| Link note to s. 426-65 .....      | ad. No. 95, 2004 (as rep. by No. 58, 2006)                                                   |
| <b>Subdivision 426-D</b>          |                                                                                              |
| Subdivision 426-D heading .....   | rs. No. 147, 2011                                                                            |
| Subdivision 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                                                                            |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected                | How affected                        |
|-----------------------------------|-------------------------------------|
|                                   | am No 88, 2013                      |
| s. 426-103 .....                  | ad. No. 147, 2011                   |
| s. 426-104 .....                  | ad. No. 147, 2011                   |
|                                   | am No 147, 2011; <u>No 69, 2020</u> |
| 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; <u>No 69, 2020</u>  |
| 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                   |
| <b>Part 5-45</b>                  |                                     |
| Part 5-45 .....                   | ad. No. 179, 1999                   |

## Endnote 4—Amendment history

| Provision affected       | How affected                                 |
|--------------------------|----------------------------------------------|
| <b>Division 444</b>      |                                              |
| Division 444 .....       | rs. No. 73, 2006                             |
| s. 444-1 .....           | ad. No. 73, 2006                             |
|                          | am. No. 14, 2012                             |
| <b>Subdivision 444-A</b> |                                              |
| s. 444-5 .....           | ad. No. 179, 1999                            |
|                          | rs. No. 73, 2006                             |
|                          | am. No. 14, 2012; No 96, 2014                |
| s. 444-10 .....          | ad. No. 179, 1999                            |
|                          | rs. No. 73, 2006                             |
|                          | am. No. 14, 2012; No. 180, 2012; No 96, 2014 |
| s. 444-15 .....          | ad. No. 179, 1999                            |
|                          | rs. No. 73, 2006                             |
|                          | am. No. 14, 2012                             |
|                          | rs. No. 180, 2012                            |
|                          | am No 96, 2014                               |
| <b>Subdivision 444-B</b> |                                              |
| s. 444-30 .....          | ad. No. 73, 2006                             |
|                          | am. No. 14, 2012; No 96, 2014                |
| <b>Subdivision 444-C</b> |                                              |
| s. 444-50 .....          | ad. No. 73, 2006                             |
| <b>Subdivision 444-D</b> |                                              |
| s. 444-70 .....          | ad. No. 73, 2006                             |
|                          | am. No. 118, 2009; No. 14, 2012; No 96, 2014 |
| <b>Subdivision 444-E</b> |                                              |
| s. 444-80 .....          | ad. No. 73, 2006                             |
|                          | am. No. 74, 2010                             |
| s. 444-85 .....          | ad. No. 73, 2006                             |
| s. 444-90 .....          | ad. No. 73, 2006                             |
|                          | am. No. 74, 2010                             |
| Subdivision 444-F .....  | ad. No. 14, 2012                             |

## Endnotes

### Endnote 4—Amendment history

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| Provision affected       | How affected                                            |
|--------------------------|---------------------------------------------------------|
|                          | rep No 96, 2014                                         |
| s 444-120 .....          | ad No 14, 2012                                          |
|                          | rep No 96, 2014                                         |
| <b>Division 446</b>      |                                                         |
| Division 446 .....       | ad No 101, 2006                                         |
| s 446-1 .....            | ad No 101, 2006                                         |
| s 446-5 .....            | ad No 101, 2006                                         |
|                          | am No 101, 2006; No 133, 2009; No 12, 2012; No 64, 2020 |
| <b>Part 5-100</b>        |                                                         |
| Part 5-100 .....         | ad No 90, 2010                                          |
| <b>Division 850</b>      |                                                         |
| <b>Subdivision 850-A</b> |                                                         |
| s 850-100 .....          | ad No 90, 2010                                          |
|                          | am No 46, 2011; No 12, 2012; No 25, 2018                |
| <b>Division 990</b>      |                                                         |
| Division 990 .....       | ad No 81, 2016                                          |
| <b>Subdivision 990-A</b> |                                                         |
| s 990-5 .....            | ad No 81, 2016                                          |