



Crimes (Taxation Offences) Act 1980

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About this compilation

This compilation

This is a compilation of the *Crimes (Taxation Offences) Act 1980* that shows the text of the law as amended and in force on 25 February 2015 (the **compilation date**).

This compilation was prepared on 3 March 2015.

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

Uncommenced amendments

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

Application, saving and transitional provisions for provisions and amendments

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

Modifications

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

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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An Act relating to certain offences in relation to taxation

Part I—Preliminary

1 Short title

This Act may be cited as the *Crimes (Taxation Offences) Act 1980*.

2 Commencement

This Act shall come into operation on the day on which it receives the Royal Assent.

3 Interpretation

- (1) In this Act, unless the contrary intention appears:

Australian installation means an installation (within the meaning of the *Customs Act 1901*) that is deemed by section 5C of the *Customs Act 1901* to be part of Australia.

Commissioner means the Commissioner of Taxation.

company includes all bodies or associations corporate or unincorporate, but does not include partnerships.

Deputy Commissioner means a Deputy Commissioner of Taxation.

fringe benefits tax means:

- (a) fringe benefits tax imposed by the *Fringe Benefits Tax Act 1986*, as assessed under the Fringe Benefits Tax Assessment Act;
- (b) additional tax payable under section 93 or subsection 112B(4) of the Fringe Benefits Tax Assessment Act; and

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- (c) an instalment of fringe benefits tax payable under Division 2 of Part VII of the Fringe Benefits Tax Assessment Act.

Fringe Benefits Tax Assessment Act means the *Fringe Benefits Tax Assessment Act 1986*.

GST has the meaning given by section 195-1 of the GST Act.

GST Act means the *A New Tax System (Goods and Services Tax) Act 1999*.

GST law has the meaning given by section 195-1 of the GST Act.

income tax means:

- (a) income tax, imposed as such by any Act, as assessed under the Income Tax Assessment Act; and
- (aa) any amount payable to the Commissioner under former Part IIIAA of the Income Tax Assessment Act; and
- (b) additional income tax payable under section 163AA, former section 170AA, subsection 204(3), former subsection 221AZMAA(1), former subsection 221AZP(1), former subsection 221YD(3), former section 221YDB or former Part VII of the Income Tax Assessment Act; and
- (c) an instalment of income tax payable under former Division 1A of Part VI of the Income Tax Assessment Act; and
- (ca) any initial payment of income tax that is required to be made under former Division 1B of Part VI of the Income Tax Assessment Act; and
- (cb) any amount payable to the Commissioner under former Division 1C of Part VI of the Income Tax Assessment Act;
- (d) any amount payable under former section 220AAE, 220AAM or 220AAR, or former subsection 221EAA(1), of the Income Tax Assessment Act; and
- (f) any amount of provisional tax payable under former Division 3 of Part VI of the Income Tax Assessment Act; and
- (g) any amount payable to the Commissioner under former subsection 220AS(1) or 221YHH(1), former

subsection 221YHZC(3) or 221YHZD(1), (1A) or (1B), former subparagraph 221YHZD(2)(b)(ii), former subsection 221YN(1) or (4), 221YQ(1), 221ZC(1) or (4), 221ZD(1), 221ZN(1) or 221ZO(1) or former section 221ZP of the Income Tax Assessment Act; and

- (ga) any amount payable to the Commissioner under Subdivision 16-A or 16-B in Schedule 1 to the *Taxation Administration Act 1953*; and
- (h) an amount payable to the Commissioner under Division 8 or 9 of Part VI of the Income Tax Assessment Act; and
- (i) an amount payable to the Commissioner under Division 45 in Schedule 1 to the *Taxation Administration Act 1953*.

Income Tax Assessment Act means the *Income Tax Assessment Act 1936* or the *Income Tax Assessment Act 1997*.

luxury car tax has the meaning given by section 27-1 of the Luxury Car Tax Act.

Luxury Car Tax Act means the *A New Tax System (Luxury Car Tax) Act 1999*.

luxury car tax law has the meaning given by section 27-1 of the Luxury Car Tax Act.

petroleum resource rent tax means:

- (a) tax imposed by any of the following:
 - (i) the *Petroleum Resource Rent Tax (Imposition—General) Act 2012*;
 - (ii) the *Petroleum Resource Rent Tax (Imposition—Customs) Act 2012*;
 - (iii) the *Petroleum Resource Rent Tax (Imposition—Excise) Act 2012*;as assessed under the *Petroleum Resource Rent Tax Assessment Act 1987*; and
- (b) additional tax payable under section 85 of the Petroleum Resource Rent Tax Assessment Act; and

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(c) an instalment of tax payable under Division 2 of Part VIII of the Petroleum Resource Rent Tax Assessment Act.

Petroleum Resource Rent Tax Assessment Act means the *Petroleum Resource Rent Tax Assessment Act 1987*.

Second Commissioner means a Second Commissioner of Taxation.

secure includes achieve the result.

Superannuation Guarantee (Administration) Act means the *Superannuation Guarantee (Administration) Act 1992*.

superannuation guarantee charge means charge imposed by the *Superannuation Guarantee Charge Act 1992*, as assessed under the Superannuation Guarantee (Administration) Act, and includes additional superannuation guarantee charge payable under section 49 or Part 7 of the Superannuation Guarantee (Administration) Act.

trustee, in addition to every person (including a company) appointed or constituted trustee by act of parties, by order or declaration of a court or by operation of law, includes:

- (a) an executor or administrator, guardian, committee, receiver or liquidator; and
- (b) every person (including a company) having or taking upon himself or herself the administration or control of income or property affected by any express or implied trust, or acting in any fiduciary capacity, or having the possession, control or management of the income or property of a person under any legal or other disability.

Wine Equalisation Tax Act means the *A New Tax System (Wine Equalisation Tax) Act 1999*.

wine tax has the meaning given by section 33-1 of the Wine Equalisation Tax Act.

wine tax law has the meaning given by section 33-1 of the Wine Equalisation Tax Act.

(2) In this Act:

- (a) a reference to income tax payable by a company or trustee, in relation to the intention of a person in entering into, or the knowledge or belief of a person concerning, an arrangement or transaction, shall be read as a reference to some or all of the income tax due and payable by the company or trustee at the time when the arrangement or transaction is entered into;
- (b) a reference to future income tax payable by a company or trustee, in relation to the intention of a person in entering into, or the knowledge or belief of a person concerning, an arrangement or transaction, shall be read as a reference to some or all of:
 - (i) the income tax (if any) that will become payable by the company or trustee, after the arrangement or transaction is entered into, in relation to transactions entered into, operations carried out and acts done by the company or trustee before the arrangement or transaction is entered into; and
 - (ii) the income tax that may reasonably be expected by that person to become payable by the company or trustee after the arrangement or transaction is entered into:
 - (A) in relation to likely transactions, operations and acts of the company or trustee; or
 - (B) by reason of the Commissioner altering the sale value of goods in pursuance of a power to do so conferred on him or her by the Income Tax Assessment Act; and
- (c) a reference to income tax moneys, in relation to a company or trustee, shall be read as a reference to:
 - (i) the income tax payable by the company or trustee;
 - (ii) further income tax payable by the company or trustee under the Income Tax Assessment Act;
 - (iii) additional tax payable by the company or trustee under the Income Tax Assessment Act;

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- (iv) costs awarded by a court against the company or trustee in a proceeding by the Crown for the recovery of a penalty under the Income Tax Assessment Act; and
 - (v) costs awarded by a court against the company or trustee in a proceeding for the recovery of income tax, further income tax referred to in subparagraph (ii) or additional tax referred to in subparagraph (iii) payable by the company or trustee.
- (3) In this Act, a reference to securing the inability or likely inability of a company or trustee to pay income tax payable by the company or trustee or future income tax payable by the company or trustee shall be read as including a reference to securing the continuation of an inability or likely inability of a company or trustee to pay income tax payable by the company or trustee or future income tax payable by the company or trustee, as the case may be.
- (4) In this Act:
- (a) a reference to a person shall, unless the contrary intention appears, be read as not including a reference to a company;
 - (b) a reference to an arrangement or transaction shall be read as including a reference to both an arrangement and a transaction and to any series or combination of arrangements or transactions or arrangements and transactions;
 - (c) a reference to a person who aids, abets, counsels or procures another person to enter into an arrangement or transaction shall be read as including a reference to a person who, jointly with another person or other persons, aids, abets, counsels or procures some person to enter into an arrangement or transaction;
 - (d) a reference to an arrangement shall be read as a reference to an arrangement, agreement, understanding or scheme:
 - (i) whether formal or informal;
 - (ii) whether express or implied; and
 - (iii) whether or not enforceable, or intended to be enforceable, by legal proceedings; and

- (e) a reference to income tax, income tax moneys or future income tax payable by a trustee shall be read as a reference to income tax, income tax moneys or future income tax payable by a person (including a company) in the capacity of a trustee, whether or not the person is personally liable for the income tax or income tax moneys or will be personally liable for the future income tax, as the case may be.
- (5) For the purposes of subsection 10(2), section 11 and section 12, the liability of a company or trustee to pay income tax moneys in respect of a particular act or transaction shall not be taken not to be finally determined by reason only of the possibility of the Commissioner determining that further income tax is payable in relation to that act or transaction.

3A Extension to external Territories and Australian installations

This Act extends to every external Territory and to Australian installations.

4 Secrecy

Division 355 in Schedule 1 to the *Taxation Administration Act 1953* has effect as if this Act were part of that Act.

Part II—Offences relating to income tax

Note: The offences in this Part are applied to other taxes by the later Parts of this Act. These taxes are:

- (c) fringe benefits tax (see Part IV);
- (d) petroleum resource rent tax (see Part V);
- (f) superannuation guarantee charge (see Part VII);
- (g) goods and services tax (see Part VIII);
- (h) wine equalisation tax (see Part IX);
- (i) luxury car tax (see Part X).

5 Arrangements to avoid payment of income tax

- (1) Where a person enters into an arrangement or transaction with the intention of securing, either generally or for a limited period, that a company or trustee (whether or not a party to the arrangement or transaction) will be unable, or will be likely to be unable, having regard to other debts of the company or trustee, to pay income tax payable by the company or trustee, the person is guilty of an offence.
- (2) Where:
 - (a) a person enters into an arrangement or transaction with the intention of securing, either generally or for a limited period, that a company or trustee (whether or not a party to the arrangement or transaction) will be unable, or will be likely to be unable, having regard to other debts of the company or trustee, to pay future income tax payable by the company or trustee; and
 - (b) income tax becomes due and payable by the company or trustee;the person is guilty of an offence.

Penalty: Imprisonment for 10 years or 1,000 penalty units, or both.

6 Aiding and abetting

- (1) Where a person:
- (a) directly or indirectly, aids, abets, counsels or procures another person (including a company) to enter into an arrangement or transaction; or
 - (b) is, in any way, by act or omission, directly or indirectly concerned in, or party to, the entry by another person (including a company) into an arrangement or transaction;
- knowing or believing that the arrangement or transaction is being entered into by the other person with the intention of securing, either generally or for a limited period, that a company or trustee (whether or not a party to the arrangement or transaction) will be unable, or will be likely to be unable, having regard to other debts of the company or trustee, to pay income tax payable by the company or trustee, the first-mentioned person is guilty of an offence.
- (2) Where:
- (a) a person:
 - (i) directly or indirectly, aids, abets, counsels or procures another person (including a company) to enter into an arrangement or transaction; or
 - (ii) is, in any way, by act or omission, directly or indirectly concerned in, or party to, the entry by another person (including a company) into an arrangement or transaction;
- knowing or believing that the arrangement or transaction is being entered into by the other person with the intention of securing, either generally or for a limited period, that a company or trustee (whether or not a party to the arrangement or transaction) will be unable, or will be likely to be unable, having regard to other debts of the company or trustee, to pay future income tax payable by the company or trustee; and

Section 7

(b) income tax becomes due and payable by the company or trustee;
the first-mentioned person is guilty of an offence.

Penalty: Imprisonment for 10 years or 1,000 penalty units, or both.

7 Arrangements to secure inability to pay income tax

(1) Where a person:

- (a) enters into an arrangement or transaction;
- (b) directly or indirectly, aids, abets, counsels or procures another person (including a company) to enter into an arrangement or transaction; or
- (c) is, in any way, by act or omission, directly or indirectly concerned in, or party to, the entry by another person (including a company) into an arrangement or transaction;

knowing or believing that the arrangement or transaction will secure, or will be likely to secure, either generally or for a limited period, that a company or trustee (whether or not a party to the arrangement or transaction) will be unable, or will be likely to be unable, having regard to other debts of the company or trustee, to pay income tax payable by the company or trustee, the first-mentioned person is guilty of an offence.

Penalty: Imprisonment for 10 years or 1,000 penalty units, or both.

(2) Where:

- (a) a person:
 - (i) enters into an arrangement or transaction;
 - (ii) directly or indirectly, aids, abets, counsels or procures another person (including a company) to enter into an arrangement or transaction; or

- (iii) is, in any way, by act or omission, directly or indirectly concerned in, or party to, the entry by another person (including a company) into an arrangement or transaction;

knowing or believing that the arrangement or transaction will secure, or will be likely to secure, either generally or for a limited period, that a company or trustee (whether or not a party to the arrangement or transaction) will be unable, or will be likely to be unable, having regard to other debts of the company or trustee, to pay future income tax payable by the company or trustee; and

- (b) income tax becomes due and payable by the company or trustee;

the first-mentioned person is guilty of an offence.

Penalty: Imprisonment for 10 years or 1,000 penalty units, or both.

(3) Where:

- (a) a company or trustee:

- (i) enters into an arrangement with a creditor for payments to be made, during a limited period, to the creditor by the company or trustee or by a person (including a company) at the direction of the company or trustee; or
- (ii) enters into a transaction that involves the company or trustee making a payment to, or directing a person (including a company) to make a payment to, a creditor of the company or trustee; and

- (b) the company or trustee enters into the arrangement or transaction with the intention:

- (i) of securing, or attempting to secure, that the company or trustee will be able to continue to carry on business; or
- (ii) of obtaining a financial benefit for the company or trustee;

neither subsection (1) nor subsection (2) applies to or in relation to that arrangement or transaction.

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- (4) In subsection (3), a reference to a creditor of a company or trustee, in relation to an arrangement or transaction entered into by the company or trustee, shall be read as including a reference to a person (including a company) to whom money is payable by the company or trustee under, or by virtue of, the arrangement or transaction.

8 Offences in relation to particular transactions

Where:

- (a) a company or trustee enters into a transaction by way of selling or leasing goods to a person (including another company) in such circumstances that income tax will become payable by the company or trustee in relation to the transaction;
- (b) a person is, in any way, by act or omission, directly or indirectly, concerned in, or party to, the entry by the company or trustee into that transaction knowing, or having reasonable grounds for believing:
- (i) that, or that it is likely that:
- (A) the sale value of the goods, for the purposes of the Income Tax Assessment Act, will be altered by the Commissioner in pursuance of a power to do so conferred on him or her by some one or other of those Acts; or
- (B) in a case to which clause (A) does not apply—the whole, or a substantial part, of the price payable for selling or leasing the goods has been, or is to be, paid to a person (including a company) other than the first-mentioned company or trustee otherwise than on account of the first-mentioned company or trustee, whether or not as agent for the first-mentioned company or trustee;
- (ii) that income tax will become payable in relation to the transaction; and

- (iii) that, if income tax becomes due and payable in relation to the transaction, the company or trustee will be unable, or will be likely to be unable, at the time when the income tax becomes due and payable, to pay some or all of the aggregate of:
- (A) the income tax that will then be payable by the company or trustee in relation to the transaction;
 - (B) the income tax (if any) that will then be payable by the company or trustee in relation to the previous transactions, operations and acts of the company or trustee (if any); and
 - (C) the income tax that may reasonably be expected by the person first mentioned in this paragraph to be then payable by the company or trustee by reason of the Commissioner altering the sale value of any goods in pursuance of a power to do so conferred on him or her by the Income Tax Assessment Act; and

- (c) income tax becomes due and payable by the company or trustee in relation to the transaction;

the person first mentioned in paragraph (b) is guilty of an offence.

Penalty: Imprisonment for 10 years or 1,000 penalty units, or both.

9 Prosecutions and convictions

- (2) A prosecution for an offence against this Act may be commenced at any time.
- (3) A person is not liable to be convicted of two or more offences against this Act in relation to the same arrangement or transaction.

10 Evidence

- (1) In proceedings under this Act (including proceedings for the purpose of obtaining an order under section 12), a certificate

Section 11

purporting to be signed by the Commissioner, a Second Commissioner or a Deputy Commissioner and stating that an amount of income tax moneys is or was, or became, due and payable by a company, or by a trustee, on a date specified in the certificate is, subject to subsection (2), conclusive evidence of the matters stated in the certificate.

- (2) Where:
- (a) a certificate is given by the Commissioner, a Second Commissioner or a Deputy Commissioner under subsection (1) stating that an amount of income tax moneys is or was, or became, due and payable by a company or by a trustee; and
 - (b) before the certificate was given, it was finally determined, or after the certificate was given it is finally determined, for the purposes of the Income Tax Assessment Act, that the income tax moneys, or part of the income tax moneys, to which the certificate relates did not become payable by the company or trustee;
- the certificate is of no effect, or ceases to have effect, as the case requires, in so far as it would, apart from this subsection, be conclusive evidence that the income tax moneys or the part of the income tax moneys, as the case may be, referred to in paragraph (b) were or was, or became, due and payable by the company or trustee on the date specified in the certificate.
- (3) A reference in subsections (1) and (2), in relation to a company or trustee, to income tax moneys shall be read as a reference to income tax moneys in respect of which a notification (however described) has been given to the company or trustee under the Income Tax Assessment Act.

11 Stay of proceedings

- (1) Where, in any proceedings under this Act (including proceedings for the purpose of obtaining an order under section 12), it appears to the court or magistrate that:

- (a) the liability of a company or trustee in respect of some income tax moneys has not been finally determined for the purposes of the Income Tax Assessment Act; and
- (b) the final determination of the liability of the company or trustee in respect of those income tax moneys is relevant to the determination of the question whether a person is guilty of an offence against this Act;

the court or magistrate shall stay the proceedings under this Act until:

- (c) the liability of the company or trustee in respect of those income tax moneys is finally determined; or
- (d) it is finally determined that the company or trustee became liable to pay some of those income tax moneys;

whichever first occurs.

- (2) Nothing in this section limits the power of a court or magistrate under any other law to order a stay of proceedings.

12 Additional penalty

- (1) Where a person is convicted of an offence against this Act in relation to a company or trustee, the court may, in addition to imposing a penalty in respect of the offence, order the person to pay to the Commonwealth such amount as the court thinks fit but not exceeding the amount of the income tax moneys due and payable by the company or trustee on the date of the conviction, other than income tax moneys the liability of the company or trustee to pay which is not finally determined for the purposes of the Income Tax Assessment Act.
- (2) Upon payment of an amount in satisfaction or part satisfaction of an order made under subsection (1) in relation to the income tax moneys payable by a company or trustee:
 - (a) if the income tax moneys payable by the company or trustee at the time the payment is made exceeds the amount of the payment—the income tax moneys so payable shall be deemed to be reduced, in such manner as the Commissioner

Section 12

determines, by an amount equal to the amount of the payment; or

- (b) in any other case—the liability of the company or trustee in respect of the income tax moneys at the time the payment is made shall be deemed to be discharged.

Part IV—Offences relating to fringe benefits tax**14 Application of Part I and Part II in relation to fringe benefits tax**

- (1) Without prejudice to their effect apart from this section, subsection 3(3), paragraph 3(4)(e) and the provisions of Part II (other than section 8 and subsection 10(3)) also have the effect they would have if:
 - (a) a reference in any of those provisions to income tax were a reference to fringe benefits tax;
 - (b) a reference in any of those provisions to future income tax were a reference to future fringe benefits tax;
 - (c) a reference in any of those provisions to the Income Tax Assessment Act were a reference to the Fringe Benefits Tax Assessment Act; and
 - (d) a reference in any of those provisions, in relation to a company or trustee, to income tax moneys were a reference to fringe benefits tax moneys.
- (2) For the purposes of the application of the provisions of Part II (other than section 8 and subsection 10(3)) in accordance with subsection (1) of this section:
 - (a) a reference in any of those provisions to the fringe benefits tax payable by a company or trustee, in relation to the intention of a person entering into, or the knowledge or belief of a person concerning, an arrangement or transaction shall be read as a reference to some or all of the fringe benefits tax due and payable by the company or the trustee at the time when the arrangement or transaction was entered into;
 - (b) a reference in any of those provisions to future fringe benefits tax payable by a company or trustee, in relation to the intention of a person entering into, or the knowledge or belief of a person concerning, an arrangement or transaction shall be read as a reference to some or all of the fringe benefits tax that may reasonably be expected by that person to become

Section 14

- payable by the company or trustee after the arrangement or transaction is entered into;
- (c) a reference in any of those provisions, other than subsections 10(1) and (2), in relation to a company or trustee, to fringe benefits tax moneys shall be read as a reference to:
- (i) fringe benefits tax payable by the company or trustee; and
 - (ii) costs ordered by a court against a company or trustee in a proceeding for the recovery of fringe benefits tax; and
- (d) a reference in subsection 10(1) and (2) to fringe benefits tax moneys shall be read as a reference to fringe benefits tax that has been assessed under the Fringe Benefits Tax Assessment Act.
- (3) For the purposes of the application of subsection 10(2), section 11 and section 12 in accordance with the preceding provisions of this section, the liability of a company or trustee in respect of fringe benefits tax moneys that have been assessed shall not be taken not to be finally determined by reason only of the possibility of the Commissioner amending the assessment (otherwise than as a result of an objection being allowed or to give effect to a decision of the Administrative Appeals Tribunal or a court).

Part V—Offences relating to petroleum resource rent tax

15 Application of Part I and Part II in relation to petroleum resource rent tax

- (1) Without prejudice to their effect apart from this section, subsection 3(3), paragraph 3(4)(e) and the provisions of Part II (other than section 8 and subsection 10(3)) also have the effect they would have if:
 - (a) a reference in any of those provisions to income tax were a reference to petroleum resource rent tax;
 - (b) a reference in any of those provisions to future income tax were a reference to future petroleum resource rent tax;
 - (c) a reference in any of those provisions to the Income Tax Assessment Act were a reference to the Petroleum Resource Rent Tax Assessment Act; and
 - (d) a reference in any of those provisions, in relation to a company or trustee, to income tax moneys were a reference to petroleum resource rent tax moneys.

- (2) For the purposes of the application of the provisions of Part II (other than section 8 and subsection 10(3)) in accordance with subsection (1) of this section:
 - (a) a reference in any of those provisions to the petroleum resource rent tax payable by a company or trustee, in relation to the intention of a person entering into, or the knowledge or belief of a person concerning, an arrangement or transaction shall be read as a reference to some or all of the petroleum resource rent tax due and payable by the company or the trustee at the time when the arrangement or transaction was entered into;
 - (b) a reference in any of those provisions to future petroleum resource rent tax payable by a company or trustee, in relation to the intention of a person entering into, or the knowledge or

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- belief of a person concerning, an arrangement or transaction shall be read as a reference to some or all of the petroleum resource rent tax that may reasonably be expected by that person to become payable by the company or trustee after the arrangement or transaction is entered into;
- (c) a reference in any of those provisions, other than subsections 10(1) and (2), in relation to a company or trustee, to petroleum resource rent tax moneys shall be read as a reference to:
- (i) petroleum resource rent tax payable by the company or trustee; and
 - (ii) costs ordered by a court against a company or trustee in a proceeding for the recovery of petroleum resource rent tax; and
- (d) a reference in subsections 10(1) and (2) to petroleum resource rent tax moneys shall be read as a reference to petroleum resource rent tax that has been assessed under the Petroleum Resource Rent Tax Assessment Act.
- (3) For the purposes of the application of subsection 10(2), section 11 and section 12 in accordance with the preceding provisions of this section, the liability of a company or trustee in respect of petroleum resource rent tax moneys that have been assessed shall not be taken not to be finally determined by reason only of the possibility of the Commissioner amending the assessment (otherwise than as a result of an objection being allowed or to give effect to a decision of the Administrative Appeals Tribunal or a court).

Part VII—Offences relating to superannuation guarantee charge

17 Application of Parts I and II in relation to superannuation guarantee charge

- (1) Without prejudice to their effect apart from this section, subsection 3(3), paragraph 3(4)(e) and the provisions of Part II (other than section 8 and subsection 10(3)) also have the effect they would have if:
 - (a) a reference in any of those provisions to income tax were a reference to superannuation guarantee charge; and
 - (b) a reference in any of those provisions to future income tax were a reference to future superannuation guarantee charge; and
 - (c) a reference in any of those provisions to the Income Tax Assessment Act were a reference to the Superannuation Guarantee (Administration) Act; and
 - (d) a reference in any of those provisions, in relation to a company or trustee, to income tax moneys, were a reference to superannuation guarantee charge moneys.
- (2) In applying the provisions of Part II (other than section 8 and subsection 10(3)) in accordance with subsection (1):
 - (a) a reference in any of those provisions to the superannuation guarantee charge payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the superannuation guarantee charge due and payable by the company or the trustee at the time when the arrangement or transaction was entered into; and
 - (b) a reference in any of those provisions to future superannuation guarantee charge payable by a company or trustee, in relation to the intention of a person's entering into,

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- or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the superannuation guarantee charge that may reasonably be expected by that person to become payable by the company or trustee after the arrangement or transaction is entered into; and
- (c) a reference in any of those provisions (other than subsections 10(1) and (2)), in relation to a company or trustee, to superannuation guarantee charge moneys is to be read as a reference to:
- (i) superannuation guarantee charge payable by the company or trustee; and
 - (ii) costs ordered by a court against a company or trustee in a proceeding for the recovery of superannuation guarantee charge; and
- (d) a reference in subsections 10(1) and (2) to superannuation guarantee charge moneys is to be read as a reference to superannuation guarantee charge assessed under the Superannuation Guarantee (Administration) Act.
- (3) In applying subsection 10(2) and sections 11 and 12 in accordance with subsections (1) and (2), the liability of a company or trustee in respect of superannuation guarantee charge moneys that have been assessed is not to be taken not to be finally determined merely because of the possibility of the Commissioner's amending the assessment (otherwise than as a result of allowing an objection or to give effect to a decision of the Administrative Appeals Tribunal or a court).

Part VIII—Offences Relating to Goods and Services Tax

18 Application of Parts I and II in relation to goods and services tax

- (1) Without prejudice to their effect apart from this section, subsection 3(3), paragraph 3(4)(e) and the provisions of Part II (other than section 8 and subsection 10(3)) also have the effect they would have if:
 - (a) a reference in any of those provisions to income tax were a reference to GST; and
 - (b) a reference in any of those provisions to future income tax were a reference to future GST; and
 - (c) a reference in any of those provisions to the Income Tax Assessment Act were a reference to the GST law; and
 - (d) a reference in any of those provisions, in relation to a company or trustee, to income tax moneys, were a reference to GST moneys.

- (2) In applying the provisions of Part II (other than section 8 and subsection 10(3)) in accordance with subsection (1):
 - (a) a reference in any of those provisions to the GST payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the GST due and payable by the company or the trustee at the time when the arrangement or transaction was entered into; and
 - (b) a reference in any of those provisions to future GST payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the GST that may reasonably be expected by that person to become payable by the company

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- or trustee after the arrangement or transaction is entered into;
and
- (c) a reference in any of those provisions (other than subsections 10(1) and (2)), in relation to a company or trustee, to GST moneys is to be read as a reference to:
 - (i) GST payable by the company or trustee; and
 - (ii) costs ordered by a court against a company or trustee in a proceeding for the recovery of GST; and
 - (d) a reference in subsections 10(1) and (2) to GST moneys is to be read as a reference to GST payable under the GST Act.
- (3) In applying subsection 10(2) and sections 11 and 12 in accordance with subsections (1) and (2), the liability of a company or trustee in respect of GST moneys that have been assessed is not to be taken not to be finally determined merely because of the possibility of the Commissioner's amending the assessment (otherwise than as a result of allowing an objection or to give effect to a decision of the Administrative Appeals Tribunal or a court).

Part IX—Offences Relating to Wine Equalisation Tax

19 Application of Parts I and II in relation to wine equalisation tax

- (1) Without prejudice to their effect apart from this section, subsection 3(3), paragraph 3(4)(e) and the provisions of Part II (other than section 8 and subsection 10(3)) also have the effect they would have if:
 - (a) a reference in any of those provisions to income tax were a reference to wine tax; and
 - (b) a reference in any of those provisions to future income tax were a reference to future wine tax; and
 - (c) a reference in any of those provisions to the Income Tax Assessment Act were a reference to the wine tax law; and
 - (d) a reference in any of those provisions, in relation to a company or trustee, to income tax moneys, were a reference to wine tax moneys.

- (2) In applying the provisions of Part II (other than section 8 and subsection 10(3)) in accordance with subsection (1):
 - (a) a reference in any of those provisions to the wine tax payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the wine tax due and payable by the company or the trustee at the time when the arrangement or transaction was entered into; and
 - (b) a reference in any of those provisions to future wine tax payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the wine tax that may reasonably be expected by that person to become payable by the

Section 19

- company or trustee after the arrangement or transaction is entered into; and
- (c) a reference in any of those provisions (other than subsections 10(1) and (2)), in relation to a company or trustee, to wine tax moneys is to be read as a reference to:
 - (i) wine tax payable by the company or trustee; and
 - (ii) costs ordered by a court against a company or trustee in a proceeding for the recovery of wine tax; and
 - (d) a reference in subsections 10(1) and (2) to wine tax moneys is to be read as a reference to wine tax payable under the Wine Equalisation Tax Act.
- (3) In applying subsection 10(2) and sections 11 and 12 in accordance with subsections (1) and (2), the liability of a company or trustee in respect of wine tax moneys that have been assessed is not to be taken not to be finally determined merely because of the possibility of the Commissioner's amending the assessment (otherwise than as a result of allowing an objection or to give effect to a decision of the Administrative Appeals Tribunal or a court).

Part X—Offences Relating to Luxury Car Tax**20 Application of Parts I and II in relation to luxury car tax**

- (1) Without prejudice to their effect apart from this section, subsection 3(3), paragraph 3(4)(e) and the provisions of Part II (other than section 8 and subsection 10(3)) also have the effect they would have if:
 - (a) a reference in any of those provisions to income tax were a reference to luxury car tax; and
 - (b) a reference in any of those provisions to future income tax were a reference to future luxury car tax; and
 - (c) a reference in any of those provisions to the Income Tax Assessment Act were a reference to the luxury car tax law; and
 - (d) a reference in any of those provisions, in relation to a company or trustee, to income tax moneys, were a reference to luxury car tax moneys.
- (2) In applying the provisions of Part II (other than section 8 and subsection 10(3)) in accordance with subsection (1):
 - (a) a reference in any of those provisions to the luxury car tax payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the luxury car tax due and payable by the company or the trustee at the time when the arrangement or transaction was entered into; and
 - (b) a reference in any of those provisions to future luxury car tax payable by a company or trustee, in relation to the intention of a person's entering into, or a person's knowledge or belief concerning, an arrangement or transaction is to be read as a reference to some or all of the luxury car tax that may reasonably be expected by that person to become payable by

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- the company or trustee after the arrangement or transaction is entered into; and
- (c) a reference in any of those provisions (other than subsections 10(1) and (2)), in relation to a company or trustee, to luxury car tax moneys is to be read as a reference to:
 - (i) luxury car tax payable by the company or trustee; and
 - (ii) costs ordered by a court against a company or trustee in a proceeding for the recovery of luxury car tax; and
 - (d) a reference in subsections 10(1) and (2) to luxury car tax moneys is to be read as a reference to luxury car tax payable under the Luxury Car Tax Act.
- (3) In applying subsection 10(2) and sections 11 and 12 in accordance with subsections (1) and (2), the liability of a company or trustee in respect of luxury car tax moneys that have been assessed is not to be taken not to be finally determined merely because of the possibility of the Commissioner's amending the assessment (otherwise than as a result of allowing an objection or to give effect to a decision of the Administrative Appeals Tribunal or a court).

Endnotes

Endnote 1—About the endnotes

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

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

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

Abbreviation key—Endnote 2

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

Legislation history and amendment history—Endnotes 3 and 4

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

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

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

Misdescribed amendments

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

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

Endnotes

Endnote 2—Abbreviation key

Endnote 2—Abbreviation key

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

Endnote 3—Legislation history

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Crimes (Taxation Offences) Act 1980	156, 1980	4 Dec 1980	4 Dec 1980	
Taxation Laws Amendment Act 1984	123, 1984	19 Oct 1984	ss 1 and 2: Royal Assent s 319(1): 14 Feb 1983 (see s 2(2)) Remainder: 14 Dec 1984	—
Sales Tax Laws Amendment Act 1985	47, 1985	30 May 1985	ss 3, 4(2), 11, 12 and Pt XI (ss 54–56): 21 Aug 1981 ss 5, 18, 20, 22, 24, 28(2), 39, 40, 45, 48, 50, 51 and 53: 10 May 1985 (see s 2(3)) Remainder: Royal Assent	s 2(4) and (5)
Fringe Benefits Tax (Miscellaneous Provisions) Act 1986	41, 1986	24 June 1986	24 June 1986 (see s 2(1))	s 2(2)
Taxation Boards of Review (Transfer of Jurisdiction) Act 1986	48, 1986	24 June 1986	s 31, Pt VII and VIII (ss 45–56): 24 June 1986 (see s 2(2)) Remainder: 1 July 1986	—
Statute Law (Miscellaneous Provisions) Act (No. 1) 1986	76, 1986	24 June 1986	s 3: Royal Assent	s 9

Crimes (Taxation Offences) Act 1980

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Compilation date: 25/2/15

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 4) 1986	154, 1986	18 Dec 1986	ss 3–6, 8(a) and 9–11: 1 Jan 1987 s 8(c): 10 June 1986 ss 26(b), (c), 28, 40, 49(3) and (7): 1 Jan 1987 (see s 2(4) and <i>Gazette</i> 1986, No S650) s 55: 1 Mar 1987 (see <i>Gazette</i> 1987, No S32) Remainder: Royal Assent	—
Taxation Laws Amendment (Company Distributions) Act 1987	58, 1987	5 June 1987	5 June 1987 (see s 2)	—
Taxation Laws Amendment Act 1987	61, 1987	5 June 1987	5 June 1987	—
Sales Tax (Off-shore Installations) Amendment Act 1987	140, 1987	18 Dec 1987	Pt II–IV (ss 3–8): 21 Jan 1987 Remainder: Royal Assent	s 2(3)
Petroleum Resource Rent Tax (Miscellaneous Provisions) Act 1987	145, 1987	18 Dec 1987	15 Jan 1988 (see s 2)	s 4
Taxation Laws Amendment (Tax File Numbers) Act 1988	97, 1988	25 Nov 1988	Pt II (ss 3, 4): 1 Jan 1989 (see s 2(1) and <i>Gazette</i> 1988, No S399)	—
Taxation Laws Amendment Act (No. 5) 1989	20, 1990	17 Jan 1990	s 9 (in part): 10 Nov 1989 (see s 2(2)) Remainder: Royal Assent	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 3) 1990	58, 1990	16 June 1990	s 11: 16 June 1990 (<i>see</i> s 2(2)) s 23: 4 Dec 1989 Pt 5 (ss 36–38): 11 May 1989 Remainder: Royal Assent	—
Training Guarantee (Administration) Act 1990	60, 1990	16 June 1990	s 43 and Pt 10 (ss 88–95): 31 Oct 1990 (<i>see</i> <i>Gazette</i> 1990, No S272) Remainder: 1 July 1990	—
Superannuation Guarantee (Consequential Amendments) Act 1992	92, 1992	30 June 1992	1 July 1992	—
Sales Tax Amendment (Transitional) Act 1992	118, 1992	30 Sept 1992	28 Oct 1992	—
as amended by				
Taxation Laws Amendment Act 1993	17, 1993	9 June 1993	s 61(2): (<i>a</i>)	—
Taxation Laws Amendment Act (No. 2) 1993	18, 1993	9 June 1993	s 58: Royal Assent	—
Insolvency (Tax Priorities) Legislation Amendment Act 1993	32, 1993	16 June 1993	ss 6, 7, 9, 11, 13, 15 and Pt 5 (ss 29, 30): 1 June 1993 Pt 4 (ss 20–28): 1 July 1993 Remainder: Royal Assent	—
Taxation Laws Amendment Act (No. 3) 1993	118, 1993	24 Dec 1993	Pt 2 (ss 3–6): Royal Assent	ss 4 and 6

Crimes (Taxation Offences) Act 1980

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Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 3) 1994	138, 1994	28 Nov 1994	s 7(1): Royal Assent	—
Taxation Laws Amendment Act (No. 3) 1995	170, 1995	16 Dec 1995	Sch 2 (items 59, 60, 64): Royal Assent	Sch 2 (item 64)
Statute Law Revision Act 1996	43, 1996	25 Oct 1996	Sch 5 (items 44–46): Royal Assent	—
Crimes and Other Legislation Amendment Act 1997	20, 1997	7 Apr 1997	Sch 2 (item 3): Royal Assent	—
Income Tax (Consequential Amendments) Act 1997	39, 1997	17 Apr 1997	1 July 1997	—
Taxation Laws Amendment Act (No. 3) 1998	47, 1998	23 Jun 1998	Sch 4 (items 4, 5): Royal Assent	—
A New Tax System (Indirect Tax and Consequential Amendments) Act 1999	176, 1999	22 Dec 1999	Sch 8 (items 3–14): (b)	—
A New Tax System (Pay As You Go) Act 1999	178, 1999	22 Dec 1999	Sch 1 (items 6, 8, 70–78): 1 July 2000 Remainder: Royal Assent	s 2(1A) (ad by 179, 1999, Sch 10 [item 19])
as amended by				
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Sch 10 (item 19): 22 Dec 1999 (c)	—
A New Tax System (Tax Administration) Act 1999	179, 1999	22 Dec 1999	Sch 11 (item 10): 1 July 2000 (d) Sch 16 (item 1): (d)	—

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Taxation Laws Amendment Act (No. 2) 2002	57, 2002	3 July 2002	Sch 12 (item 1): (<i>e</i>)	—
Taxation Laws Amendment Act (No. 1) 2004	101, 2004	30 June 2004	Sch 4: 1 July 2004	Sch 4 (items 10, 23)
Fuel Tax (Consequential and Transitional Provisions) Act 2006	73, 2006	26 June 2006	Sch 5 (item 152): 1 July 2006 (<i>see s 2(1)</i>)	—
Tax Laws Amendment (Repeal of Inoperative Provisions) Act 2006	101, 2006	14 Sept 2006	Sch 2 (items 36–43), Sch 5 (items 45–111) and Sch 6 (items 1, 5–11): Royal Assent	Sch 6 (items 1, 5–11)
Tax Laws Amendment (2007 Measures No. 4) Act 2007	143, 2007	24 Sept 2007	Sch 7 (item 6): 1 July 2006	—
Tax Laws Amendment (Confidentiality of Taxpayer Information) Act 2010	145, 2010	16 Dec 2010	Sch 2 (item 8): 17 Dec 2010	—
Minerals Resource Rent Tax (Consequential Amendments and Transitional Provisions) Act 2012	14, 2012	29 Mar 2012	Sch 3 (items 3–6): 1 July 2012 (<i>see s 2(1)</i>)	—
Petroleum Resource Rent Tax Assessment Amendment Act 2012	18, 2012	29 Mar 2012	Sch 6 (item 6): 1 July 2012	—
Tax and Superannuation Laws Amendment (2013 Measures No. 1) Act 2013	88, 2013	28 June 2013	Sch 7 (item 195): Royal Assent	—

Crimes (Taxation Offences) Act 1980

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Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Minerals Resource Rent Tax Repeal and Other Measures Act 2014	96, 2014	5 Sept 2014	Sch 1 (items 9–13, 122–124); 30 Sept 2014 (s 2(1) item 2 and F2014L01256)	Sch 1 (item 122–124)
Treasury Legislation Amendment (Repeal Day) Act 2015	2, 2015	25 Feb 2015	Sch 2 (items 74, 75, 95–99); 25 Feb 2015 (s 2(1) item 5)	Sch 2 (items 95–99)

- (a) The *Sales Tax Amendment (Transitional) Act 1992* was amended by subsection 61(2) only of the *Taxation Laws Amendment Act 1993*, subsection 2(2) of which provides as follows:
- (2) Part 4 is taken to have commenced immediately after the commencement of the *Sales Tax Amendment (Transitional) Act 1992*.
- The *Sales Tax Amendment (Transitional) Act 1992* came into operation on 28 October 1992.
- (b) The *Crimes (Taxation Offences) Act 1980* was amended by Schedule 8 (items 3–14) only of the *A New Tax System (Indirect Tax and Consequential Amendments) Act 1999*, subsection 2(17) of which provides as follows:
- Schedule 8—Other Acts*
- (17) Schedule 8 commences immediately after the commencement of the *A New Tax System (Goods and Services Tax) Act 1999*.
- The *A New Tax System (Goods and Services Tax) Act 1999* came into operation on 1 July 2000.
- (c) The *A New Tax System (Pay As You Go) Act 1999* was amended by Schedule 10 (item 19) only of the *A New Tax System (Tax Administration) Act 1999*, subsection 2(11) of which provides as follows:
- (11) Subsection 2(1A) of the *A New Tax System (Pay As You Go) Act 1999* (inserted by item 19 of Schedule 10 to this Act) commences, or is taken to have commenced, at the commencement of section 1 of that Act.
- (d) The *Crimes (Taxation Offences) Act 1980* was amended by Schedule 11 (item 10) and Schedule 16 (item 1) only of the *A New Tax System (Tax Administration) Act 1999*, subsections 2(1) and (9)(b) of which provide as follows:

Endnote 3—Legislation history

(1) Subject to this section, this Act commences, or is taken to have commenced, immediately after the commencement of section 1 of the *New Tax System (Pay As You Go) Act 1999*.

(9) The following provisions commence on 1 July 2000:

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

Section 1 commenced on 22 December 1999.

(e) Subsection 2(1) (item 19) of the *Taxation Laws Amendment Act (No. 2) 2002* provides as follows:

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

Commencement information		
Column 1	Column 2	Column 3
Provision(s)	Commencement	Date/Details
19. Schedule 12, item 1	Immediately after the time specified in the <i>Crimes and Other Legislation Amendment Act 1997</i> for the commencement of item 3 of Schedule 2 to that Act	7 April 1997

Endnotes

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
Part I	
s 3	am No 123, 1984; No 47, 1985; Nos 41 and 154, 1986; Nos 58, 61, 140 and 145, 1987; No 97, 1988; Nos 20, 58 and 60, 1990; No 92, 1992; No 118, 1992 (as am by No 17, 1993); Nos 18, 32 and 118, 1993; No 138, 1994; No 170, 1995; No 43, 1996; No 39, 1997; No 47, 1998; Nos 176, 178 and 179, 1999; No 101, 2004; No 101, 2006; Nos 14 and 18, 2012; No 88, 2013; No 96, 2014; No 2, 2015
s 3A.....	ad No 123, 1984
s 4	am No 41, 1986; No 145, 1987; No 60, 1990; No 92, 1992; No 118, 1992; No 176, 1999; No 73, 2006; No 101, 2006 rs No 145, 2010
Part II	
Part II heading.....	am No 118, 1992 rs No 101, 2006
Part II.....	am No 176, 1999; No 101, 2006; No 14, 2012; No 96, 2014
s 5	am No 118, 1992; No 101, 2004; No 101, 2006; No 143, 2007
s 6	am No 118, 1992; No 101, 2004; No 101, 2006
s 7	am No 118, 1992; No 101, 2004; No 101, 2006; No 143, 2007
s 8	am No 118, 1992; No 43, 1996; No 101, 2004; No 101, 2006
s 9	am No 123, 1984; No 76, 1986; No 43, 1996; No 20, 1997; No 57, 2002; No 101, 2004
s 10	am No 118, 1992; No 101, 2006
s 11	am No 118, 1992; No 101, 2006
s 12	am No 118, 1992; No 101, 2006
Part IIA.....	ad No 118, 1992 rep No 101, 2006
s 12A.....	ad No 118, 1992 rep No 101, 2006
Part III.....	rep No 101, 2006
s 13	am No 48, 1986; No 101, 2004

Endnote 4—Amendment history

Provision affected	How affected
	rep No 101, 2006
Part IV	
Part IV	ad No 41, 1986
s 14	ad No 41, 1986
	am No 48, 1986; No 176, 1999; No 101, 2004; No 101, 2006
Part V	
Part V	ad No 145, 1987
s 15	ad No 145, 1987
	am No 101, 2004; No 101, 2006
Part VI	ad No 60, 1990
	rep No 101, 2006
s 16	ad No 60, 1990
	am No 101, 2004
	rep No 101, 2006
Part VII	
Part VII	ad No 92, 1992
s 17	ad No 92, 1992
	am No 101, 2004; No 101, 2006
Part VIII	
Part VIII	ad No 176, 1999
s 18	ad No 176, 1999
	am No 101, 2004; No 101, 2006
Part IX	
Part IX	ad No 176, 1999
s 19	ad No 176, 1999
	am No 101, 2004; No 101, 2006
Part X	
Part X	ad No 176, 1999
s 20	ad No 176, 1999
	am No 101, 2004; No 101, 2006

Endnotes

Endnote 4—Amendment history

Provision affected	How affected
Part XI	ad No 14, 2012 rep No 96, 2014
s 21	ad No 14, 2012 rep No 96, 2014
