

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section | Heading   | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details       | CCH table                         | ATAX<br>view |
|-----------|-----|----------|-----------|---------|---|-----------|--------------|----------------|----------|----------------------|------|-----------------------|-----------------------------------|--------------|
| III       | 1   |          |           | 17      | Levy of income tax  | 84        | 0            | 83             | 1        | 1996-97              |      | Clean                 | 4-1; 4-10                         | repeal       |
| III       | 1   |          |           | 19      | Money credited, reinvested etc. to be deemed to be derived      | 85        | 1            | 85             | 1        | 1996-97              |      | Clean                 | 6-5(4); 6-10(3)                   | repeal       |
| III       | 1   |          |           | 23AAAA  | Certain distributions may be made overseas                      | 102       | 1            | 102            | 1        | 1996-97              |      | Implicit cut-off      | 50-75                             | repeal       |
| III       | 1   |          |           | 23AAAB  | Testamentary trusts may be treated as 2 trusts                  | 103       | 0            | 102            | 1        | 1996-97              |      | Implicit cut-off      | 50-80                             | repeal       |
| III       | 1   |          |           | 23AE    | Certain mining payments not included in assessable income       | 122       | 1            | 122            | 1        | 1996-97              |      | Clean                 | 51-25; 51-45                      | repeal       |
| III       | 1   |          |           | 23D     | Exemption of income from mining and treating uranium            | 155       | 1            | 155            | 2        | 1967-68              |      | Clean                 | #N/A                              | repeal       |
| III       | 1AA | AA       |           | 24      | Application of this Division                                    | 166       | 0            | 165            | 1        | 1996-97              |      | Cutting off provision | Omitted                           | repeal       |
| III       | 1AA |          |           | 24A     | Interpretation  | 166       | 1            | 166            | 1        | 1996-97              |      | Clean                 | 52-20(3)                          | repeal       |
| III       | 1AA |          |           | 24AA    | Interpretation—payments derived when due                        | 167       | 1            | 167            | 1        | 1996-97              |      | Clean                 | Omitted                           | repeal       |
| III       | 1AA |          |           | 24AAA   | Index of payments covered by Division                           | 168       | 0            | 167            | 1        | 1996-97              |      | Clean                 | 52-1                              | repeal       |
| III       | 1AA |          |           | 24AB    | Index of payments covered by Subdivision                        | 168       | 2            | 169            | 1        | 1996-97              |      | Clean                 | Omitted                           | repeal       |
| III       | 1AA |          |           | 24ABA   | Interpretation—supplementary amounts                            | 170       | 1            | 170            | 1        | 1996-97              |      | Clean                 | 52-15                             | repeal       |
| III       | 1AA |          |           | 24ABB   | Interpretation—expressions used in the Social Security Act 1991 | 171       | 1            | 171            | 1        | 1996-97              |      | Clean                 | 52-10(2)                          | repeal       |
| III       | 1AA |          |           | 24ABC   | Age pension   | 172       | 1            | 172            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2)        | repeal       |
| III       | 1AA |          |           | 24ABD   | Disability support pension                                      | 173       | 1            | 173            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2)        | repeal       |
| III       | 1AA |          |           | 24ABDB  | Advance pharmaceutical supplement                               | 174       | 0            | 173            | 1        | 1996-97              |      | Clean                 | 52-10 table                       | repeal       |
| III       | 1AA |          |           | 24ABDC  | Disaster relief payment   | 174       | 0            | 173            | 1        | 1996-97              |      | Clean                 | 52-10 table                       | repeal       |
| III       | 1AA |          |           | 24ABE   | Wife pension  | 174       | 1            | 174            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2)        | repeal       |
| III       | 1AA |          |           | 24ABF   | Carer payment   | 175       | 2            | 176            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2); 52-35 | repeal       |
| III       | 1AA |          |           | 24ABG   | Sole parent pension   | 177       | 1            | 177            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2)        | repeal       |
| III       | 1AA |          |           | 24ABH   | Bereavement allowance   | 178       | 1            | 178            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2)        | repeal       |
| III       | 1AA |          |           | 24ABI   | Widow B pension   | 179       | 0            | 178            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2)        | repeal       |
| III       | 1AA |          |           | 24ABJA  | Disability wage supplement                                      | 179       | 1            | 179            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2)        | repeal       |
| III       | 1AA |          |           | 24ABJ   | Widow allowance   | 180       | 0            | 179            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2)        | repeal       |
| III       | 1AA |          |           | 24ABM   | Newstart allowance  | 180       | 1            | 180            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2)        | repeal       |
| III       | 1AA |          |           | 24ABMA  | Mature age allowance  | 181       | 1            | 181            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2)        | repeal       |
| III       | 1AA |          |           | 24ABMB  | Mature age partner allowance                                    | 182       | 1            | 182            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2)        | repeal       |
| III       | 1AA |          |           | 24ABMC  | Mature age allowance (Part 2.12B)                               | 183       | 1            | 183            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2)        | repeal       |
| III       | 1AA |          |           | 24ABN   | Employment entry payment  | 184       | 0            | 183            | 1        | 1996-97              |      | Clean                 | 52-10 table                       | repeal       |
| III       | 1AA |          |           | 24ABNA  | Education entry payment   | 184       | 1            | 184            | 1        | 1996-97              |      | Clean                 | 55-10                             | repeal       |
| III       | 1AA |          |           | 24ABO   | Sickness allowance  | 185       | 1            | 185            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2)        | repeal       |
| III       | 1AA |          |           | 24ABP   | Special benefit   | 186       | 1            | 186            | 1        | 1996-97              |      | Clean                 | 52-10 table; 52-20(1), (2)        | repeal       |

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|--------|-----|-------|--------|---------|--|--------|-----------|-------------|------|-------------------|------|-----------------|----------------------------|-----------|
| III    | 1AA |       |        | 24ABPA  | Partner allowance  | 187    | 0         | 186         | 1    | 1996-97           |      | Clean           | 52-10 table; 52-20(1), (2) | repeal    |
| III    | 1AA |       |        | 24ABQ   | Special needs age pension  | 187    | 1         | 187         | 1    | 1996-97           |      | Clean           | 52-10 table; 52-20(1), (2) | repeal    |
| III    | 1AA |       |        | 24ABR   | Special needs disability support pension                               | 188    | 1         | 188         | 1    | 1996-97           |      | Clean           | 52-10 table; 52-20(1), (2) | repeal    |
| III    | 1AA |       |        | 24ABS   | Special needs wife pension   | 189    | 1         | 189         | 1    | 1996-97           |      | Clean           | 52-10 table; 52-20(1), (2) | repeal    |
| III    | 1AA |       |        | 24ABT   | Special needs sole parent pension                                      | 190    | 0         | 189         | 1    | 1996-97           |      | Clean           | 52-10 table; 52-20(1), (2) | repeal    |
| III    | 1AA |       |        | 24ABU   | Special needs widow B pension  | 190    | 0         | 189         | 1    | 1996-97           |      | Clean           | 52-10 table; 52-20(1), (2) | repeal    |
| III    | 1AA |       |        | 24ABV   | Bereavement payments—special needs pensions                            | 190    | 1         | 190         | 1    | 1996-97           |      | Clean           | 52-10 table; 52-20(1), (2) | repeal    |
| III    | 1AA |       |        | 24ABW   | Family payment   | 191    | 0         | 190         | 1    | 1996-97           |      | Clean           | 52-10 table                | repeal    |
| III    | 1AA |       |        | 24ABX   | Family payment advance   | 191    | 0         | 190         | 1    | 1996-97           |      | Clean           | 52-10 table; 52-20(1), (2) | repeal    |
| III    | 1AA |       |        | 24ABXAA | Maternity allowance  | 191    | 0         | 190         | 1    | 1996-97           |      | Clean           | 52-10 table                | repeal    |
| III    | 1AA |       |        | 24ABXAA | Maternity immunisation allowance                                       | 191    | 0         | 190         | 1    | 1996-97           |      | Clean           | #N/A                       | repeal    |
| III    | 1AA |       |        | 24ABXAB | Family tax payment   | 191    | 0         | 190         | 1    | 1996-97           |      | Clean           | 52-10 table                | repeal    |
| III    | 1AA |       |        | 24ABXA  | Home child care allowance  | 191    | 1         | 191         | 1    | 1996-97           |      | Clean           | 52-10 table; 52-20(1), (2) | repeal    |
| III    | 1AA |       |        | 24ABXB  | Parenting allowance  | 192    | 0         | 191         | 1    | 1996-97           |      | Clean           | 52-10 table; 52-20(1), (2) | repeal    |
| III    | 1AA |       |        | 24ABY   | Child disability allowance   | 192    | 1         | 192         | 1    | 1996-97           |      | Clean           | 52-10 table                | repeal    |
| III    | 1AA |       |        | 24ABZ   | Double orphan pension  | 193    | 0         | 192         | 1    | 1996-97           |      | Clean           | 52-10 table                | repeal    |
| III    | 1AA |       |        | 24ABZA  | Mobility allowance   | 193    | 0         | 192         | 1    | 1996-97           |      | Clean           | 52-10 table                | repeal    |
| III    | 1AA |       |        | 24ABZAA | Telephone allowance  | 193    | 0         | 192         | 1    | 1996-97           |      | Clean           | 52-10 table                | repeal    |
| III    | 1AA |       |        | 24ABZB  | Exempt bereavement payment calculator A                                | 193    | 2         | 194         | 1    | 1996-97           |      | Clean           | 52-25                      | repeal    |
| III    | 1AA |       |        | 24ABZC  | Exempt bereavement payment calculator AA                               | 195    | 1         | 195         | 1    | 1996-97           |      | Clean           | 52-35                      | repeal    |
| III    | 1AA |       |        | 24ABZD  | Exempt bereavement payment calculator AB                               | 196    | 0         | 195         | 1    | 1996-97           |      | Clean           | 52-30                      | repeal    |
| III    | 1AA | BA    |        | 24ABZF  | Commonwealth education or training payments                            | 197    | 1         | 197         | 1    | 1997-98           |      | Clean           | #N/A                       | repeal    |
| III    | 1AA |       |        | 24AC    | Index of payments covered by Subdivision                               | 198    | 0         | 197         | 1    | 1996-97           |      | Clean           | Omitted                    | repeal    |
| III    | 1AA |       |        | 24ACA   | Interpretation—supplementary amounts                                   | 198    | 1         | 198         | 1    | 1996-97           |      | Clean           | 52-70                      | repeal    |
| III    | 1AA |       |        | 24ACB   | Interpretation—expressions used in the Veterans' Entitlements Act 1986 | 199    | 0         | 198         | 1    | 1996-97           |      | Clean           | 52-65(2)                   | repeal    |
| III    | 1AA |       |        | 24ACC   | Interpretation—meaning of pension age                                  | 199    | 0         | 198         | 1    | 1996-97           |      | Clean           | 52-65(3)                   | repeal    |
| III    | 1AA |       |        | 24ACD   | Section 13 pension   | 199    | 0         | 198         | 1    | 1996-97           |      | Clean           | 52-65 table                | repeal    |
| III    | 1AA |       |        | 24ACE   | Age service pension  | 199    | 1         | 199         | 1    | 1996-97           |      | Clean           | 52-65 table                | repeal    |
| III    | 1AA |       |        | 24ACF   | Invalidity service pension   | 200    | 0         | 199         | 1    | 1996-97           |      | Clean           | 52-65 table                | repeal    |
| III    | 1AA |       |        | 24ACG   | Partner service pension  | 200    | 1         | 200         | 1    | 1996-97           |      | Clean           | 52-65 table                | repeal    |
| III    | 1AA |       |        | 24ACH   | Carer service pension  | 201    | 1         | 201         | 1    | 1996-97           |      | Clean           | 52-65 table                | repeal    |
| III    | 1AA |       |        | 24ACHA  | Income support supplement  | 202    | 1         | 202         | 1    | 1996-97           |      | Clean           | 52-65 table                | repeal    |
| III    | 1AA |       |        | 24ACI   | Section 70 pension   | 203    | 0         | 202         | 1    | 1996-97           |      | Clean           | 52-65 table                | repeal    |
| III    | 1AA |       |        | 24ACJ   | Clothing Allowance   | 203    | 0         | 202         | 1    | 1996-97           |      | Clean           | 52-65 table                | repeal    |
| III    | 1AA |       |        | 24ACK   | Attendant allowance  | 203    | 0         | 202         | 1    | 1996-97           |      | Clean           | 52-65 table                | repeal    |
| III    | 1AA |       |        | 24ACL   | Section 98A bereavement payment  | 203    | 1         | 203         | 1    | 1996-97           |      | Clean           | 52-65 table                | repeal    |
| III    | 1AA |       |        | 24ACM   | Section 99 funeral benefit   | 204    | 0         | 203         | 1    | 1996-97           |      | Clean           | 52-65 table                | repeal    |

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|--------|-----|-------|--------|---------|--|--------|-----------|-------------|-------|-------------------|------|--|-----------------------------------|-----------|
| III    | 1AA |       |        | 24ACN   | Section 100 funeral benefit  | 204    | 0         | 203         | 1     | 1996-97           |      | Clean  | 52-65 table                       | repeal    |
| III    | 1AA |       |        | 24ACO   | Decoration allowance   | 204    | 0         | 203         | 1     | 1996-97           |      | Clean  | 52-65 table                       | repeal    |
| III    | 1AA |       |        | 24ACP   | Victoria Cross allowance   | 204    | 0         | 203         | 1     | 1996-97           |      | Clean  | 52-65 table                       | repeal    |
| III    | 1AA |       |        | 24ACQ   | Recreation transport allowance   | 204    | 0         | 203         | 1     | 1996-97           |      | Clean  | 52-65 table                       | repeal    |
| III    | 1AA |       |        | 24ACR   | Vehicle Assistance Scheme  | 204    | 0         | 203         | 1     | 1996-97           |      | Clean  | 52-65 table                       | repeal    |
| III    | 1AA |       |        | 24ACS   | Special assistance   | 204    | 1         | 204         | 1     | 1996-97           |      | Clean  | 52-65 table                       | repeal    |
| III    | 1AA |       |        | 24ACT   | Temporary incapacity allowance   | 205    | 0         | 204         | 1     | 1996-97           |      | Clean  | 52-65 table                       | repeal    |
| III    | 1AA |       |        | 24ACU   | Loss of earnings allowance   | 205    | 0         | 204         | 1     | 1996-97           |      | Clean  | 52-65 table                       | repeal    |
| III    | 1AA |       |        | 24ACV   | Travelling expenses  | 205    | 0         | 204         | 1     | 1996-97           |      | Clean  | 52-65 table                       | repeal    |
| III    | 1AA |       |        | 24ACW   | Pharmaceutical allowance   | 205    | 0         | 204         | 1     | 1996-97           |      | Clean  | 52-65 table                       | repeal    |
| III    | 1AA |       |        | 24ACWA  | Telephone allowance  | 205    | 0         | 204         | 1     | 1996-97           |      | Clean  | 52-65 table                       | repeal    |
| III    | 1AA |       |        | 24AE    | Payments by virtue of the Veterans' Entitlements (Transitional Provisions and Consequential Amendments) Act 1986 | 205    | 2         | 206         | 1     | 1996-97           |      | Clean  | 52-105                            | repeal    |
| III    | 1AA |       |        | 24AF    | Allowances under Part III  | 207    | 0         | 206         | 1     | 1996-97           |      | Clean  | 53-10                             | repeal    |
| III    | 1AA |       |        | 24AG    | Domiciliary nursing care benefit   | 207    | 0         | 206         | 1     | 1996-97           |      | Clean  | 53-10                             | repeal    |
| III    | 1AA |       |        | 24AH    | Similar Australian and United Kingdom veterans' payments   | 207    | 1         | 207         | 1     | 1996-97           |      | Clean  | 53-20                             | repeal    |
| III    | 1AA |       |        | 24AI    | Wounds and disability pensions   | 208    | 0         | 207         | 1     | 1996-97           |      | Clean  | 53-10                             | repeal    |
| III    | 1AA |       |        | 24AIA   | Interpretation—supplementary amounts   | 208    | 1         | 208         | 1     | 1996-97           |      | Clean  | 53-10; 53-15                      | repeal    |
| III    | 1AA |       |        | 24AIB   | Drought relief payment   | 209    | 0         | 208         | 1     | 1996-97           |      | Clean  | 53-10                             | repeal    |
|        |     |       |        |         |  |        |           |             |       |                   |      | Has its own cut-off provision even though it appears to be covered by the one for the Division |                                   |           |
| III    | 1AA |       |        | 24AIC   | Farm household support   | 209    | 1         | 209         | 1     | 1996-97           |      | Clean  | 53-25                             | repeal    |
| III    | 1AA |       |        | 24AJ    | Occupational superannuation payments not covered by this Division  | 210    | 1         | 210         | 1     | 1996-97           |      | Clean  | 55-5                              | repeal    |
| III    | 1A  |       |        | 24N     | Transitional   | 237    | 1         | 237         | 1     | 1973-74           |      | Clean  | #N/A                              | repeal    |
| III    | 2   | A     |        | 26AAAC  | Meals provided to clients etc. in in-house dining facilities   | 253    | 1         | 253         | 1     | 1996-97           |      | Clean  | 32-70                             | repeal    |
| III    | 2   | A     |        | 26AAB   | Assessable income from sale of leased motor vehicle  | 254    | 14        | 267         | 1     | 1996-97           |      |  | 20-110; 20-115; 20-125; 20-160    | repeal    |
| III    | 2   | B     |        | 28      | Trading stock to be taken into account   | 78     | 1         | 407         | 1     | 1996-97           |      |  | 70-35                             | repeal    |
| III    | 2   | B     |        | 29      | Value at beginning of year of income   | 79     | 0         | 407         | 1     | 1996-97           |      | Clean  | 70-40(1)                          | repeal    |
| III    | 2   | B     |        | 31C     | Purchase of trading stock not at arm's length  | 82     | 2         | 412         | 1     | 30/06/1997        |      |  | 70-20                             | repeal    |
| III    | 2   | B     |        | 32      | Live stock other than horse breeding stock—value at end of year of income  | 84     | 1         | 413         | 1     | 1996-97           |      | Clean  | Omitted                           | repeal    |
| III    | 2   | B     |        | 32A     | Horse breeding stock—value at end of year of income  | 85     | 5         | 418         | 1     | 1996-97           |      | Clean  | 70-60                             | repeal    |
| III    | 2   | B     |        | 33      | Changes in basis of valuation of live stock  | 90     | 0         | 418         | 1     | 1996-97           |      | Clean  | Omitted                           | repeal    |
| III    | 2A  | A     |        | 48      | Allowable deductions   | 222    | 0         | 550         | 1     | 1996-97           |      | Clean  | 4-15(1)                           | repeal    |
| III    | 3   | A     | 0      | 51AB    | Club fees and expenditure relating to leisure facilities   | 300    | 3         | 631         | 1     | 1996-97           |      | Clean  | 26-45(2);26-50(2), (3), (5)       | repeal    |
| III    | 3   | A     | 0      | 51AG    | Deductions for travel expenses where person accompanied by relative  | 2      | 1         | 659         | 2     | 30/06/1997        |      | Clean  | 26-30(1), (2)                     | repeal    |
| III    | 3   | A     | 0      | 51AL    | No deduction to employee for expenditure incurred in connection with a non compulsory uniform/wardrobe           | 8      | 7         | 671         | 1     | 1996-97           |      | Clean  | 34-10(2)                          | repeal    |
| III    | 3   | A     | 0      | 53      | Repairs  | 23     | 1         | 680         | 1     | 1996-97           |      | Clean  | 36823                             | repeal    |
| III    | 3   | A     | 0      | 53AA    | Payment for non-compliance with covenant to repair   | 24     | 1         | 681         | 1     | 1996-97           |      | Clean  | 25-15                             | repeal    |
| III    | 3   | A     | Bad    | 63B     | Bad debts etc. of company not allowable deductions in certain circumstances                                      | 129    | 4         | 789         | 1     | 1997-98           |      | Clean  | 175-80 (in part)                  | repeal    |
| III    | 3   | A     | Bad    | 63C     | Bad debts etc. of a company may be allowable deductions where company carries on same business                   | 133    | 1         | 790         | 1     | 1997-98           |      | Clean  | 165-120; 165-126; 165-210(1), (2) | repeal    |

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|-----------|-----|----------|-----------|---------|---|-----------|--------------|----------------|----------|----------------------|--------------|--|------------------------|--------------|
| III       | 3   | A        | 0         | 64      | Commission  | 143       | 0            | 801            | 1        | 1996-97              |              | Clean  | Omitted                | repeal       |
| III       | 3   | A        | 0         | 64A     | Legal expenses  | 143       | 1            | 802            | 1        | 1996-97              |              | Clean  | Omitted                | repeal       |
| III       | 3   | A        | 0         | 67      | Expenses of borrowing   | 147       | 1            | 806            | 2        | 1996-97              | + 4<br>years | Clean  | 25-25                  | repeal       |
| III       | 3   | A        | 0         | 67A     | Expenses of discharge of mortgage   | 150       | 0            | 808            | 1        | 1996-97              |              | Clean  | 25-30                  | repeal       |
| III       | 3   | A        | 0         | 68      | Expenses relating to lease documents  | 150       | 1            | 809            | 1        | 1996-97              |              | Clean  | 25-20                  | repeal       |
| III       | 3   | A        | 0         | 70      | Cost of extending telephone lines   | 154       | 2            | 814            | 1        | 1996-97              |              | Clean  | 387-405(1); 387-410(1) | repeal       |
| III       | 3   | A        | 0         | 70A     | Cost of mains electricity connections   | 156       | 5            | 819            | 1        | 1996-97              |              | Contains recoupment<br>provision                             | Omitted                | repeal       |
| III       | 3   | A        | 0         | 71      | Losses by embezzlement etc.   | 164       | 0            | 822            | 1        | 1996-97              |              | Clean  | 25-45                  | repeal       |
| III       | 3   | A        | 0         | 72      | Rates and taxes   | 164       | 4            | 826            | 1        | 1996-97              |              | Contains recoupment<br>provision                             | Omitted                | repeal       |
| III       | 3   | A        | 0         | 73      | Subscriptions to associations [see Note 5]  | 170       | 1            | 829            | 1        | 1996-97              |              |  | 25-55                  | repeal       |
| III       | 3   | A        | 0         | 74      | Election expenses of candidates for Parliament  | 294       | 0            | 952            | 1        | 1996-97              |              | Contains recoupment<br>provision                             | 25-60                  | repeal       |
| III       | 3   | A        | 0         | 75A     | Deduction of certain expenditure on land used for primary production                  | 297       | 2            | 957            | 2        | 23/08/1983           | +9<br>years  |  | Omitted                | repeal       |
| III       | 3   | A        | 0         | 75AA    | Deduction for capital expenditure incurred in establishing grape vines                | 299       | 4            | 961            | 1        | 1996-97              |              | Contains recoupment<br>provision                             | Omitted                | repeal       |
| III       | 3   | A        | 0         | 75B     | Deduction of expenditure on conserving or conveying water                             | 303       | 6            | 967            | 1        | 1996-97              |              | Contains recoupment<br>provision                             | 40-520                 | repeal       |
| III       | 3   | A        | 0         | 75D     | Deduction of expenditure on prevention of land degradation                            | 309       | 8            | 975            | 1        | 1996-97              |              | Contains recoupment<br>provision                             | 40-630                 | repeal       |
| III       | 3   | A        | 0         | 77F     | Money paid before 1 July 1991 on shares in management and investment companies        | 317       | 6            | 981            | 2        | 1/07/1991            | +4<br>years  | Deduction reduced by<br>later disposal                       | #N/A                   | repeal       |
| III       | 3   | A        | Gifts     | 78      | Deduction for gifts, pensions etc.  | 323       | 36           | 1,017          | 2        | 1996-97              |              |  | 30-Jan                 | repeal       |
| III       | 3   | A        | Gifts     | 78AA    | Register of Cultural Organisations  | 359       | 4            | 1,021          | 2        | 1996-97              |              | Implicit cut-off   | Subdiv 30-F            | repeal       |
| III       | 3   | A        | Gifts     | 78AB    | Register of Environmental Organisations   | 363       | 3            | 1,024          | 2        | 1996-97              |              | Implicit cut-off   | Subdiv 30-E            | repeal       |
| III       | 3   | A        | 0         | 79C     | Limitation on certain deductions  | 10        | 1            | 1,039          | 1        | 1996-97              |              | Clean  | 26-55                  | repeal       |
| III       | 3   | A        | Loss      | 79E     | General domestic losses of 1989-90 to 1996-97 years of income                         | 12        | 6            | 1,046          | 1        | 1996-97              |              | There may be unused<br>losses incurred before the<br>cut-off | 36-10                  | repeal       |
| III       | 3   | A        | Loss      | 79EA    | Loss of company's first year as a PDF where taxable income consists of pre-PDF income | 18        | 0            | 1,046          | 1        | 1996-97              |              |  | 195-15                 | repeal       |
| III       | 3   | A        | Loss      | 79EB    | Losses incurred while a PDF not allowable after company ceases to be a PDF            | 18        | 1            | 1,047          | 1        | 1996-97              |              |  | 195-5; 195-15          | repeal       |
| III       | 3   | A        | Loss      | 79F     | Film losses of 1989-90 to 1996-97 years of income                                     | 19        | 5            | 1,052          | 1        | 1996-97              |              | There may be unused<br>losses incurred before the<br>cut-off | 375-805(1); 375-810    | repeal       |
| III       | 3   | A        | Loss      | 80      | General domestic losses of pre-1990 years of income                                   | 24        | 10           | 1,062          | 1        | 1988-89              |              | There may be unused<br>losses incurred before the<br>cut-off | Omitted                | repeal       |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section | Heading   | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last    | Cut-off details  | CCH table   | ATAX<br>view |
|-----------|-----|----------|-----------|---------|---|-----------|--------------|----------------|----------|----------------------|---------|--|---|--------------|
| III       | 3   | A        | Loss      | 80AAA   | Film losses of pre-1990 years of income   | 34        | 7            | 1,069          | 1        | 1988-89              |         | There may be unused losses incurred before the cut-off | Omitted   | repeal       |
| III       | 3   | A        | Loss      | 80AA    | Primary production losses of pre-1990 years of income   | 41        | 7            | 1,076          | 1        | 1996-97              |         | There may be unused losses incurred before the cut-off | Omitted   | repeal       |
| III       | 3   | A        | Loss      | 80AB    | Order in which loss deductions are to be taken into account   | 48        | 0            | 1,076          | 1        | 1996-97              |         | Implicit cut-off                                       | 375-820   | repeal       |
| III       | 3   | A        | Loss      | 80AC    | Limitations on net exempt income to be taken into account in respect of loss deductions   | 48        | 1            | 1,077          | 1        | 1996-97              |         | Implicit cut-off                                       | Omitted   | repeal       |
| III       | 3   | A        | Loss      | 80A     | Losses of previous years not to be taken into account unless there is substantial continuity of beneficial ownership of shares in company | 49        | 3            | 1,080          | 1        | 1996-97              |         | Implicit cut-off                                       | 165-10; 165-12; 165-13; 165-150(1); 165-155(1); 165-160(1); 165-165 | repeal       |
| III       | 3   | A        | Loss      | 80B     | Special provisions relating to beneficial ownership of, or rights attached to, shares   | 52        | 3            | 1,083          | 1        | 1996-97              |         | Implicit cut-off                                       | Omitted   | repeal       |
| III       | 3   | A        | Loss      | 80DA    | Losses of previous years not to be taken into account in certain circumstances  | 55        | 4            | 1,087          | 1        | 1996-97              |         | Implicit cut-off                                       | 175-5   | repeal       |
| III       | 3   | A        | Loss      | 80E     | Losses of previous years may be taken into account where company carries on same business   | 59        | 1            | 1,088          | 1        | 1996-97              |         | Implicit cut-off                                       | 165-10; 165-13; 165-15(2), (3); 165-210(1), (2), (3)                | repeal       |
| III       | 3   | A        | Loss      | 80F     | Loss resulting from bad debt etc. not to be taken into account in certain circumstances   | 60        | 1            | 1,089          | 1        | 1996-97              |         | There may be unused losses incurred before the cut-off | ITAA36 63CA   | repeal       |
| III       | 3   | A        | Loss      | 80G     | Transfer of loss within company group   | 61        | 8            | 1,097          | 2        | 1996-97              |         | Cut-off of some provisions is implicit                 | 170-30; 975-500   | repeal       |
| III       | 3   | B        |           | 82AAAA  | Object  | 90        | 0            | 1,118          | 2        | 30/06/2002           | +1 year | Clawback adds 12 months                                | #N/A  | repeal       |
| III       | 3   | B        |           | 82AA    | Property to which Subdivision applies   | 90        | 2            | 1,120          | 2        | 30/06/2002           | +1 year | Clawback adds 12 months                                | #N/A  | repeal       |
| III       | 3   | B        |           | 82AB    | Deduction for new plant installed after 26 February 1992  | 92        | 1            | 1,121          | 2        | 30/06/2002           | +1 year | Clawback adds 12 months                                | #N/A  | repeal       |
| III       | 3   | B        |           | 82ABA   | Subdivision subject to Division 245 of Schedule 2C  | 93        | 0            | 1,121          | 2        | 30/06/2002           | +1 year | Clawback adds 12 months                                | #N/A  | repeal       |
| III       | 3   | B        |           | 82AC    | Limitation of deduction in case of leased property  | 93        | 1            | 1,122          | 1        | 1996-97              |         | Clean  | 26-55   | repeal       |
| III       | 3   | B        |           | 82AD    | Lessor may transfer benefit of deduction to lessees   | 94        | 2            | 1,124          | 2        | 30/06/2002           | +1 year | Clawback adds 12 months                                | #N/A  | repeal       |
| III       | 3   | B        |           | 82AE    | Subdivision not to apply to certain structural improvements   | 96        | 1            | 1,125          | 2        | 30/06/2002           | +1 year | Clawback adds 12 months                                | #N/A  | repeal       |
| III       | 3   | B        |           | 82AF    | Subdivision not to apply to certain other property  | 97        | 3            | 1,128          | 2        | 30/06/2002           | +1 year | Clawback adds 12 months                                | #N/A  | repeal       |
| III       | 3   | B        |           | 82AG    | Disposal etc. of property within 12 months after installation etc.  | 100       | 3            | 1,131          | 2        | 30/06/2002           | +1 year | Clawback adds 12 months                                | #N/A  | repeal       |
| III       | 3   | B        |           | 82AH    | Disposal etc. of property after 12 months after installation etc.   | 103       | 4            | 1,135          | 2        | 30/06/2002           | +1 year | Clawback adds 12 months                                | #N/A  | repeal       |
| III       | 3   | B        |           | 82AHA   | Goods or services used to produce exempt income   | 107       | 4            | 1,139          | 2        | 30/06/2002           | +1 year | Clawback adds 12 months                                | #N/A  | repeal       |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div | Sdi v | Gro up | Section | Heading  | Page # | How many? | Cumul Total | Type | Last year or date | Last    | Cut-off details         | CCH table                      | ATAX view |
|--------|-----|-------|--------|---------|--|--------|-----------|-------------|------|-------------------|---------|-------------------------|--------------------------------|-----------|
| III    | 3   | B     |        | 82AI    | Notional disposal of property under hire-purchase  | 111    | 1         | 1,140       | 2    | 30/06/2002        | +1 year | Clawback adds 12 months | #N/A                           | repeal    |
| III    | 3   | B     |        | 82AIA   | Transfer by way of security  | 112    | 0         | 1,140       | 2    | 30/06/2002        | +1 year | Clawback adds 12 months | #N/A                           | repeal    |
| III    | 3   | B     |        | 82AJ    | Special provisions relating to partnerships  | 112    | 7         | 1,147       | 2    | 30/06/2002        | +1 year | Clawback adds 12 months | #N/A                           | repeal    |
| III    | 3   | B     |        | 82AJA   | Disposals within company group   | 119    | 5         | 1,152       | 2    | 30/06/2002        | +1 year | Clawback adds 12 months | #N/A                           | repeal    |
| III    | 3   | B     |        | 82AK    | Private use of property by employees etc. of private company   | 124    | 1         | 1,153       | 2    | 30/06/2002        | +1 year | Clawback adds 12 months | #N/A                           | repeal    |
| III    | 3   | B     |        | 82AL    | Property acquired etc. in substitution for other property  | 125    | 2         | 1,155       | 2    | 30/06/2002        | +1 year | Clawback adds 12 months | #N/A                           | repeal    |
| III    | 3   | B     |        | 82AM    | Deduction under Subdivision to be in addition to certain other deductions  | 127    | 1         | 1,156       | 2    | 30/06/2002        | +1 year | Clawback adds 12 months | #N/A                           | repeal    |
| III    | 3   | B     |        | 82AN    | Ascertainment of amount of eligible expenditure  | 128    | 0         | 1,156       | 2    | 30/06/2002        | +1 year | Clawback adds 12 months | #N/A                           | repeal    |
| III    | 3   | B     |        | 82AO    | Recoupment of expenditure  | 128    | 1         | 1,157       | 2    | 30/06/2002        | +1 year | Recoupment provision    | 20-20; 20-35                   | repeal    |
| III    | 3   | B     |        | 82APA   | Leases etc. granted in an entity's capacity as an eligible entertainment/tourism operator                                  | 129    | 1         | 1,158       | 2    | 30/06/2002        | +1 year | Clawback adds 12 months | #N/A                           | repeal    |
| III    | 3   | B     |        | 82AQ    | Interpretation   | 130    | 2         | 1,160       | 2    | 30/06/2002        | +1 year | Clawback adds 12 months | #N/A                           | repeal    |
| III    | 3   | BA    |        | 82AR    | Object   | 132    | 1         | 1,161       | 2    | 30/06/1994        | +1 year | Clean                   | #N/A                           | repeal    |
| III    | 3   | BA    |        | 82ARA   | Subdivision subject to Division 245 of Schedule 2C   | 133    | 0         | 1,161       | 2    | 30/06/1994        | +1 year | Clean                   | #N/A                           | repeal    |
| III    | 3   | BA    |        | 82AS    | How to work out entitlement etc. to general investment allowance   | 133    | 0         | 1,161       | 2    | 30/06/1994        | +1 year | Clean                   | #N/A                           | repeal    |
| III    | 3   | BA    |        | 82AT    | Change to main deduction provision   | 133    | 1         | 1,162       | 2    | 30/06/1994        | +1 year | Clean                   | #N/A                           | repeal    |
| III    | 3   | BA    |        | 82AU    | Changes to dates   | 134    | 0         | 1,162       | 2    | 30/06/1994        | +1 year | Clean                   | #N/A                           | repeal    |
| III    | 3   | BA    |        | 82AV    | Change to section 82AC (limitation of deduction in case of leased property)  | 134    | 1         | 1,163       | 2    | 30/06/1994        | +1 year | Clean                   | #N/A                           | repeal    |
| III    | 3   | BA    |        | 82AX    | Subdivision B object not applicable  | 135    | 0         | 1,163       | 2    | 30/06/1994        | +1 year | Clean                   | #N/A                           | repeal    |
| III    | 3   | C     |        | 82B     | Objects of Subdivision   | 135    | 0         | 1,163       | 2    | 1997-98           |         | Clean                   | 400-1                          | repeal    |
| III    | 3   | C     |        | 82BA    | Interpretation   | 135    | 1         | 1,164       | 2    | 1997-98           |         | Clean                   | #N/A                           | repeal    |
| III    | 3   | C     |        | 82BAA   | Subdivision subject to Division 245 of Schedule 2C   | 136    | 0         | 1,164       | 2    | 1997-98           |         | Clean                   | Note 1 to 400-15               | repeal    |
| III    | 3   | C     |        | 82BB    | Deduction of allowable environmental impact expenditure  | 136    | 1         | 1,165       | 2    | 1997-98           |         | Clean                   | 400-15(1), (3)                 | repeal    |
| III    | 3   | C     |        | 82BC    | Allowable environmental impact expenditure   | 137    | 1         | 1,166       | 2    | 1997-98           |         | Clean                   | 400-15(1)                      | repeal    |
| III    | 3   | C     |        | 82BD    | Eligible environmental impact activities   | 138    | 0         | 1,166       | 2    | 1997-98           |         | Clean                   | 400-15(1)                      | repeal    |
| III    | 3   | C     |        | 82BF    | Transactions between persons not at arm's length   | 139    | 0         | 1,167       | 2    | 1997-98           |         | Clean                   | 400-20(2), (3);<br>Subdiv 41-B | repeal    |
| III    | 3   | C     |        | 82BG    | Property used for eligible environmental impact activities taken to be used for the purpose of producing assessable income | 139    | 1         | 1,168       | 2    | 1997-98           |         | Clean                   | 400-100                        | repeal    |
| III    | 3   | CA    |        | 82BH    | Objects of Subdivision   | 140    | 0         | 1,168       | 2    | 1997-98           |         | Clean                   | 400-1                          | repeal    |
| III    | 3   | CA    |        | 82BJ    | Interpretation   | 140    | 0         | 1,168       | 2    | 1997-98           |         | Clean                   | #N/A                           | repeal    |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section | Heading   | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details       | CCH table                      | ATAX<br>view |
|-----------|-----|----------|-----------|---------|---|-----------|--------------|----------------|----------|----------------------|------|-----------------------|--------------------------------|--------------|
| III       | 3   | CA       |           | 82BK    | Deduction of allowable environment protection expenditure   | 140       | 1            | 1,169          | 2        | 1997-98              |      | Clean                 | 40-755                         | repeal       |
| III       | 3   | CA       |           | 82BL    | Allowable environment protection expenditure  | 141       | 1            | 1,170          | 2        | 1997-98              |      | Clean                 | 400-55(1)                      | repeal       |
| III       | 3   | CA       |           | 82BM    | Eligible environment protection activity  | 142       | 2            | 1,172          | 2        | 1997-98              |      | Clean                 | 400-60(1)                      | repeal       |
| III       | 3   | CA       |           | 82BN    | No deduction for expenditure on land, plant etc.  | 144       | 0            | 1,172          | 2        | 1997-98              |      | Clean                 | 40-760                         | repeal       |
| III       | 3   | CA       |           | 82BQ    | Transactions between persons not at arm's length  | 145       | 1            | 1,174          | 2        | 1997-98              |      | Clean                 | 400-65(3), (4);<br>Subdiv 41-B | repeal       |
| III       | 3   | CA       |           | 82BR    | Property used for eligible environment protection activities taken to be used for the purpose of producing assessable income                              | 146       | 0            | 1,174          | 2        | 1997-98              |      | Clean                 | 400-100                        | repeal       |
| III       | 3   | F        |           | 82KS    | Application of this Subdivision   | 180       | 0            | 1,208          | 1        | 1993-94              |      | Cutting off provision | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KT    | Interpretation  | 180       | 15           | 1,223          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KTAA  | Definition of eligible expense—extent to which transport expenses relate to eligible transport payments   | 195       | 1            | 1,224          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KTA   | Holding of car or motor vehicle   | 196       | 0            | 1,224          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KTB   | Holding period of car or motor vehicle  | 196       | 1            | 1,225          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KTBA  | Car records to be completed before lodgment date of return etc.   | 197       | 0            | 1,225          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KTC   | Deemed specification of matters in car records  | 197       | 1            | 1,226          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KTD   | Deemed specification of matters in odometer records   | 198       | 0            | 1,226          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KTE   | Unsigned or fraudulent entries in log book records  | 198       | 1            | 1,227          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KTF   | Reasonable estimate of underlying business percentage   | 199       | 0            | 1,227          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KTG   | Log book year of income   | 199       | 2            | 1,229          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KTH   | Business percentage established during applicable log book period   | 201       | 1            | 1,230          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KTJ   | Replacement cars  | 202       | 1            | 1,231          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KTK   | Re-acquisition etc. of cars   | 203       | 0            | 1,231          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KU    | Documentary evidence  | 203       | 6            | 1,237          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KUA   | Deductions not allowable for car expenses unless documentary evidence obtained etc.   | 209       | 1            | 1,238          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KUB   | Deductions not allowable for car expenses incurred in a log book year of income unless log book records and odometer records etc. are maintained          | 210       | 5            | 1,243          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KUC   | Deductions not allowable for car expenses incurred in a non-log book year of income unless log book records kept in previous log book year of income etc. | 215       | 1            | 1,244          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KUD   | Amount of deduction allowable for car expenses—log book method  | 216       | 1            | 1,245          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KUE   | Nominated business percentage to be reduced if it exceeds business percentage established during applicable log book period or if it is unreasonable      | 217       | 2            | 1,247          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KV    | Car expenses—exemptions from log book method substantiation   | 219       | 2            | 1,249          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KW    | Deduction for car expenses where income-producing use exceeds 5,000 kilometres—statutory formula  | 221       | 2            | 1,251          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KX    | Deduction for car expenses where income-producing use does not exceed 5,000 kilometres—statutory formula  | 223       | 1            | 1,252          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KY    | Elections   | 224       | 3            | 1,255          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KZ    | Other expenses  | 227       | 4            | 1,259          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KZA   | Retention, and production, of documents   | 231       | 7            | 1,266          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KZAA  | Relief from substantiation requirements in special circumstances  | 238       | 2            | 1,268          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KZB   | Aggregate claims not exceeding a certain amount   | 240       | 0            | 1,268          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |
| III       | 3   | F        |           | 82KZBA  | No substantiation required for eligible expenses relating to eligible transport payments in certain circumstances   | 240       | 2            | 1,270          | 1        | 1993-94              |      | Clean                 | #N/A                           | repeal       |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div   | Sdi<br>v | Gro<br>up | Section | Heading  | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last    | Cut-off details   | CCH table                                      | ATAX<br>view |
|-----------|-------|----------|-----------|---------|--|-----------|--------------|----------------|----------|----------------------|---------|---|--|--------------|
| III       | 3     | F        |           | 82KZBB  | Relief from certain substantiation requirements where taxpayer had a reasonable expectation that substantiation would not be required  | 242       | 5            | 1,275          | 1        | 1993-94              |         | Clean   | #N/A   | repeal       |
| III       | 3     | GA       |           | 82KZBC  | Schedule 2A has the rules about calculating car expense deductions   | 247       | 0            | 1,275          | 1        | 1996-97              |         | Clean   | #N/A   | repeal       |
| III       | 3     | GA       |           | 82KZBD  | Schedule 2B has the rules about substantiating certain expenses  | 247       | 0            | 1,275          | 1        | 1996-97              |         | Clean   | #N/A   | repeal       |
| III       | 3     | GA       |           | 82KZBE  | Application of Schedules 2A and 2B   | 247       | 1            | 1,276          | 1        | 1996-97              |         | Cutting off provision   | #N/A   | repeal       |
| III       | 3     | GA       |           | 82KZBF  | Transitional provisions about log books  | 248       | 1            | 1,277          | 1        | 1996-97              |         | Clean   | #N/A   | repeal       |
| III       | 3     | G        |           | 82KZC   | Interpretation   | 249       | 13           | 1,290          | 1        | 1986-87              | 1987-88 | Clean   | #N/A   | repeal       |
| III       | 3     | G        |           | 82KZD   | Limitation on deductions for rental property loan interest   | 262       | 1            | 1,291          | 1        | 1986-87              | 1987-88 | Clean   | #N/A   | repeal       |
| III       | 3     | G        |           | 82KZE   | Carry forward of excess rental property loan interest  | 263       | 0            | 1,291          | 1        | 1986-87              | 1987-88 | Clean   | #N/A   | repeal       |
| III       | 3     | G        |           | 82KZF   | Transfer of excess rental property loan interest within company group  | 263       | 3            | 1,294          | 1        | 1986-87              | 1987-88 | Clean   | #N/A   | repeal       |
| III       | 3     | G        |           | 82KZG   | Special provision relating to partnerships   | 266       | 0            | 1,294          | 1        | 1986-87              | 1987-88 | Clean   | #N/A   | repeal       |
| III       | 3     | G        |           | 82KZH   | Deemed acquisition of property   | 266       | 1            | 1,295          | 1        | 1986-87              | 1987-88 | Clean   | #N/A   | repeal       |
| III       | 3     | G        |           | 82KZJ   | When property acquired   | 267       | 2            | 1,297          | 1        | 1986-87              | 1987-88 | Clean   | #N/A   | repeal       |
| III       | 3     | G        |           | 82KZK   | Rental property income to include taxable values of certain fringe benefits  | 269       | 1            | 1,298          | 1        | 1986-87              | 1987-88 | Clean   | #N/A   | repeal       |
| III       | 3A    |          |           | 82S     | Interest on certain convertible notes to be an allowable deduction—where loan made before 1 January 1976   | 292       | 5            | 1,325          | 2        | 1/01/1976            |         |   | #N/A   | repeal       |
| III       | 5     |          |           | 93      | Options of partners in respect of live stock   | 322       | 1            | 1,351          | 1        | 1996-97              |         | Clean   | #N/A   | repeal       |
| III       | 5A    |          |           | 94W     | Pre-1995-96 years of income—certain corporate obligations do not arise if partnership became a corporate limited partnership because of something which happened during the year of income | 4         | 1            | 1,371          | 1        | 1994-95              |         | Clean   | #N/A   | repeal       |
| III       | 6AA/C |          |           | 102AAN  | Winding-up of non-resident trust estates—tax rebates   | 68        | 4            | 1,438          | 2        | 12/04/1989           |         | Presumably all winding ups have finished by now   | #N/A   | repeal       |
| III       | 6AA/C |          |           | 102AAP  | Winding-up of non-resident discretionary trusts—adjustment of tax treatment of beneficiaries   | 72        | 0            | 1,438          | 2        | 12/04/1989           |         | Presumably all winding ups have finished by now   | #N/A   | repeal       |
| III       | 6AA/C |          |           | 102AAQ  | Winding-up of non-resident trust estates—modified accruals system of taxation  | 72        | 1            | 1,439          | 2        | 12/04/1989           |         | Presumably all winding ups have finished by now   | #N/A   | repeal       |
| III       | 6AA/C |          |           | 102AAR  | When trust estate is taken to be completely wound up   | 73        | 0            | 1,439          | 2        | 12/04/1989           |         | Presumably all winding ups have finished by now   | #N/A   | repeal       |
| III       | 7     |          |           | 103AA   | Prescribed dividends   | 185       | 4            | 1,555          | 2        | 1985-86              |         | Phasing out dividends would have been paid when? Still relevant to defining private company | #N/A   | repeal       |
| III       | 10    |          |           | 122     | Interpretation   | 100       | 3            | 1,715          | 2        | 1996-97              |         | Implicit cut-off  | 330-30; 330-85;<br>330-90; 330-240;<br>330-390 | repeal       |



Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div | Sdi v | Gro up | Section | Heading   | Page # | How many? | Cumul Total | Type | Last year or date | Last | Cut-off details                                      | CCH table                                      | ATAX view |
|--------|-----|-------|--------|---------|---|--------|-----------|-------------|------|-------------------|------|--|--|-----------|
| III    | 10  |       |        | 122AA   | Division applies subject to provisions terminating gold mining exemptions   | 103    | 0         | 1,715       | 2    | 1996-97           |      | Implicit cut-off                                     | Omitted  | repeal    |
| III    | 10  |       |        | 122AB   | Subdivision applies subject to Division 245 of Schedule 2C  | 103    | 0         | 1,715       | 2    | 1996-97           |      | Implicit cut-off                                     | Omitted  | repeal    |
| III    | 10  |       |        | 122C    | Residual previous capital expenditure   | 113    | 3         | 1,728       | 2    | 1996-97           |      | Implicit cut-off                                     | TP 330-1                                       | repeal    |
| III    | 10  |       |        | 122D    | Deduction of residual previous capital expenditure  | 116    | 1         | 1,729       | 2    | 1996-97           |      | Cutting off provision.<br>Some cut-offs are implicit | TP 330-1                                       | repeal    |
| III    | 10  |       |        | 122DA   | Residual capital expenditure  | 117    | 2         | 1,731       | 2    | 1996-97           |      | Implicit cut-off                                     | TP 330-1                                       | repeal    |
| III    | 10  |       |        | 122DB   | Deduction of residual capital expenditure   | 119    | 1         | 1,732       | 2    | 1996-97           |      | Cutting off provision.<br>Some cut-offs are implicit | TP 330-1                                       | repeal    |
| III    | 10  |       |        | 122DC   | Residual (1 May 1981 to 18 August 1981) capital expenditure   | 120    | 1         | 1,733       | 2    | 1996-97           |      | Implicit cut-off                                     | TP 330-1                                       | repeal    |
| III    | 10  |       |        | 122DD   | Deduction of residual (1 May 1981 to 18 August 1981) capital expenditure  | 121    | 2         | 1,735       | 2    | 1996-97           |      | Cutting off provision.<br>Some cut-offs are implicit | TP 330-1                                       | repeal    |
| III    | 10  |       |        | 122DE   | Residual (19 August 1981 to 19 July 1982) capital expenditure   | 123    | 1         | 1,736       | 2    | 1996-97           |      | Implicit cut-off                                     | TP 330-1                                       | repeal    |
| III    | 10  |       |        | 122DF   | Deduction of residual (19 August 1981 to 19 July 1982) capital expenditure  | 124    | 1         | 1,737       | 2    | 1996-97           |      | Cutting off provision.<br>Some cut-offs are implicit | TP 330-1                                       | repeal    |
| III    | 10  |       |        | 122DG   | Deduction of allowable (post 19 July 1982) capital expenditure  | 125    | 5         | 1,742       | 2    | 1996-97           |      | Cutting off provision.<br>Some cut-offs are implicit | Omitted  | repeal    |
| III    | 10  |       |        | 122H    | Election that Subdivision not apply to plant  | 130    | 1         | 1,743       | 2    | 1996-97           |      | Implicit cut-off                                     | 330-40   | repeal    |
| III    | 10  |       |        | 122J    | Exploration and prospecting expenditure   | 131    | 6         | 1,749       | 2    | 1996-97           |      | Cutting off provision.<br>Some cut-offs are implicit | 40-80; 40-730                                  | repeal    |
| III    | 10  |       |        | 122JA   | Deductions where exempt income derived  | 137    | 1         | 1,750       | 2    | 1996-97           |      | Implicit cut-off                                     | Omitted  | repeal    |
| III    | 10  |       |        | 122JAA  | Roll-over relief where CGT roll-over relief allowed under section 160ZZM, 160ZZMA, 160ZZN, 160ZZNA or 160ZZO or where election for roll-over relief made under section 122R | 138    | 10        | 1,760       | 2    | 1996-97           |      | Cutting off provision.<br>Some cut-offs are implicit | 40-345   | repeal    |
| III    | 10  |       |        | 122JB   | Interpretation  | 148    | 3         | 1,763       | 2    | 1996-97           |      | Implicit cut-off                                     | 330-25; 330-30;<br>330-85; 330-240;<br>330-390 | repeal    |
| III    | 10  |       |        | 122JBA  | Subdivision subject to Division 245 of Schedule 2C  | 151    | 0         | 1,763       | 2    | 1996-97           |      | Implicit cut-off                                     | Omitted  | repeal    |
| III    | 10  |       |        | 122JC   | Allowable capital expenditure   | 151    | 1         | 1,764       | 2    | 1996-97           |      | Implicit cut-off                                     | 330-85   | repeal    |
| III    | 10  |       |        | 122JD   | Purchase of quarrying or prospecting right or information   | 152    | 2         | 1,766       | 2    | 1996-97           |      | Implicit cut-off                                     | 330-235; 330-245                               | repeal    |
| III    | 10  |       |        | 122JE   | Deduction of allowable capital expenditure  | 154    | 5         | 1,771       | 2    | 1996-97           |      | Implicit cut-off                                     | 330-80   | repeal    |
| III    | 10  |       |        | 122JF   | Exploration and prospecting expenditure   | 159    | 4         | 1,775       | 2    | 1996-97           |      | Implicit cut-off                                     | 330-15   | repeal    |
| III    | 10  |       |        | 122JG   | Roll-over relief where CGT roll-over relief allowed under section 160ZZM, 160ZZMA, 160ZZN, 160ZZNA or 160ZZO or where election for roll-over relief made under section 122R | 163    | 6         | 1,781       | 2    | 1996-97           |      | Implicit cut-off                                     | 330-550  | repeal    |
| III    | 10  |       |        | 122KAA  | Subdivision subject to Division 245 of Schedule 2C  | 169    | 0         | 1,781       | 2    | 1996-97           |      | Implicit cut-off                                     | Omitted  | repeal    |
| III    | 10  |       |        | 122NB   | Apportionment of expenditure deductible under both Subdivision A and Subdivision B  | 178    | 1         | 1,791       | 2    | 1996-97           |      | Implicit cut-off                                     | 330-115  | repeal    |
| III    | 10  |       |        | 122R    | Change in interests in property   | 179    | 2         | 1,793       | 2    | 1996-97           |      | Implicit cut-off                                     | 330-520  | repeal    |
| III    | 10  |       |        | 122S    | Commissioner to determine deductions attributable to particular expenditure   | 181    | 0         | 1,793       | 2    | 1996-97           |      | Implicit cut-off                                     | Omitted  | repeal    |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div   | Sdi<br>v | Gro<br>up | Section | Heading   | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details            | CCH table                    | ATAX<br>view |
|-----------|-------|----------|-----------|---------|---|-----------|--------------|----------------|----------|----------------------|------|----------------------------|------------------------------|--------------|
| III       | 10    |          |           | 122U    | Modification of section 51AD and Division 16D—lessee of property deemed to be owner etc.  | 181       | 2            | 1,795          | 2        | 1996-97              |      | Implicit cut-off           | 40-135                       | repeal       |
| III       | 10AAA |          |           | 123     | Interpretation  | 183       | 1            | 1,796          | 2        | 1996-97              |      | Some cut-offs are implicit | 330-380; 330-385;<br>330-390 | repeal       |
| III       | 10AAA |          |           | 123AAA  | Subdivision subject to Division 245 of Schedule 2C  | 184       | 1            | 1,797          | 2        | 1996-97              |      | Some cut-offs are implicit | Omitted                      | repeal       |
| III       | 10AAA |          |           | 123AA   | Division applies subject to provisions terminating gold mining exemptions   | 188       | 0            | 1,800          | 2        | 1996-97              |      | Some cut-offs are implicit | Omitted                      | repeal       |
| III       | 10AAA |          |           | 123B    | Deduction of expenditure  | 188       | 1            | 1,801          | 2        | 1996-97              |      | Some cut-offs are implicit | 330-370; 330-395             | repeal       |
| III       | 10AAA |          |           | 123BBA  | Roll-over relief where CGT roll-over relief allowed under section 160ZZM, 160ZZMA, 160ZZN, 160ZZNA or 160ZZO or where election for roll-over relief made under section 123F | 191       | 6            | 1,809          | 2        | 1996-97              |      | Some cut-offs are implicit | 330-540                      | repeal       |
| III       | 10AAA |          |           | 123BC   | Interpretation  | 197       | 1            | 1,810          | 2        | 1996-97              |      | Some cut-offs are implicit | 330-25; 330-390              | repeal       |
| III       | 10AAA |          |           | 123BCA  | Subdivision subject to Division 245 of Schedule 2C  | 198       | 0            | 1,810          | 2        | 1996-97              |      | Some cut-offs are implicit | Omitted                      | repeal       |
| III       | 10AAA |          |           | 123BE   | Deduction of expenditure  | 200       | 1            | 1,813          | 2        | 1996-97              |      | Some cut-offs are implicit | 330-370; 330-395             | repeal       |
| III       | 10AAA |          |           | 123BF   | Roll-over relief where CGT roll-over relief allowed under section 160ZZM, 160ZZMA, 160ZZN, 160ZZNA or 160ZZO or where election for roll-over relief made under section 123F | 201       | 3            | 1,816          | 2        | 1996-97              |      | Some cut-offs are implicit | 330-540                      | repeal       |
| III       | 10AAA |          |           | 123CA   | Subdivision subject to Division 245 of Schedule 2C  | 204       | 1            | 1,817          | 2        | 1996-97              |      | Some cut-offs are implicit | Omitted                      | repeal       |
| III       | 10AAA |          |           | 123C    | Disposal, loss, destruction or termination of use of property   | 205       | 2            | 1,819          | 2        | 1996-97              |      | Some cut-offs are implicit | 330-480; 330-485;<br>330-490 | repeal       |
| III       | 10AAA |          |           | 123D    | Transactions between parties not at arm's length  | 207       | 0            | 1,819          | 2        | 1996-97              |      | Some cut-offs are implicit | 330-560                      | repeal       |
| III       | 10AAA |          |           | 123EA   | Apportionment of expenditure deductible under both Subdivision A and Subdivision B  | 208       | 0            | 1,820          | 2        | 1996-97              |      | Some cut-offs are implicit | 330-410                      | repeal       |
| III       | 10AAA |          |           | 123F    | Change in interests in property   | 208       | 2            | 1,822          | 2        | 1996-97              |      | Some cut-offs are implicit | 330-520                      | repeal       |
| III       | 10AAA |          |           | 123G    | Modification of section 51AD and Division 16D—lessee of property deemed to be owner etc.  | 210       | 1            | 1,823          | 2        | 1996-97              |      | Some cut-offs are implicit | 330-540                      | repeal       |
| III       | 10AA  |          |           | 124     | Interpretation  | 211       | 1            | 1,824          | 2        | 1996-97              |      | Some cut-offs are implicit | 330-30                       | repeal       |
| III       | 10AA  |          |           | 124AAA  | Division subject to Division 245 of Schedule 2C   | 212       | 0            | 1,824          | 2        | 1996-97              |      | Some cut-offs are implicit | Omitted                      | repeal       |
| III       | 10AA  |          |           | 124AC   | Residual previous capital expenditure   | 224       | 2            | 1,838          | 2        | 1996-97              |      | Some cut-offs are implicit | TP 330-1                     | repeal       |
| III       | 10AA  |          |           | 124AD   | Deduction of residual previous capital expenditure  | 226       | 2            | 1,840          | 2        | 1996-97              |      | Some cut-offs are implicit | TP 330-1                     | repeal       |
| III       | 10AA  |          |           | 124ADA  | Residual capital expenditure  | 228       | 2            | 1,842          | 2        | 1996-97              |      | Some cut-offs are implicit | TP 330-1                     | repeal       |
| III       | 10AA  |          |           | 124ADB  | Deduction of residual capital expenditure   | 230       | 1            | 1,843          | 2        | 1996-97              |      | Some cut-offs are implicit | TP 330-1                     | repeal       |
| III       | 10AA  |          |           | 124ADC  | Residual (1 May 1981 to 18 August 1981) capital expenditure   | 231       | 2            | 1,845          | 2        | 1996-97              |      | Some cut-offs are implicit | TP 330-1                     | repeal       |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div  | Sdi v | Gro up | Section | Heading  | Page # | How many? | Cumul Total | Type | Last year or date | Last | Cut-off details            | CCH table                       | ATAX view |
|--------|------|-------|--------|---------|--|--------|-----------|-------------|------|-------------------|------|----------------------------|---------------------------------|-----------|
| III    | 10AA |       |        | 124ADD  | Deduction of residual (1 May 1981 to 18 August 1981) capital expenditure   | 233    | 1         | 1,846       | 2    | 1996-97           |      | Some cut-offs are implicit | TP 330-1                        | repeal    |
| III    | 10AA |       |        | 124ADE  | Residual (19 August 1981 to 19 July 1982) capital expenditure  | 234    | 2         | 1,848       | 2    | 1996-97           |      | Some cut-offs are implicit | TP 330-1                        | repeal    |
| III    | 10AA |       |        | 124ADF  | Deduction of residual (19 August 1981 to 19 July 1982) capital expenditure   | 236    | 1         | 1,849       | 2    | 1996-97           |      | Some cut-offs are implicit | TP 330-1                        | repeal    |
| III    | 10AA |       |        | 124ADG  | Deduction of allowable (post 19 July 1982) capital expenditure   | 237    | 5         | 1,854       | 2    | 1996-97           |      | Some cut-offs are implicit | Omitted                         | repeal    |
| III    | 10AA |       |        | 124AE   | Unrecouped previous capital expenditure  | 243    | 3         | 1,858       | 2    | 1996-97           |      | Some cut-offs are implicit | Omitted                         | repeal    |
| III    | 10AA |       |        | 124AF   | Deductions of unrecouped previous capital expenditure  | 246    | 0         | 1,858       | 2    | 1996-97           |      | Some cut-offs are implicit | Omitted                         | repeal    |
| III    | 10AA |       |        | 124AJ   | Prospecting or mining by contractors, profit-sharing arrangements etc.   | 251    | 2         | 1,865       | 2    | 1996-97           |      | Some cut-offs are implicit | 330-595                         | repeal    |
| III    | 10AA |       |        | 124AL   | Petroleum or petroleum products used in manufacturing other goods  | 254    | 0         | 1,866       | 2    | 1996-97           |      | Some cut-offs are implicit | Omitted                         | repeal    |
| III    | 10AA |       |        | 124AMAA | Roll-over relief where CGT roll-over relief allowed under section 160ZZM, 160ZZMA, 160ZZN, 160ZZNA or 160ZZO or where election for roll-over relief made under section 124AO | 257    | 10        | 1,879       | 2    | 1996-97           |      | Some cut-offs are implicit | 330-540                         | repeal    |
| III    | 10AA |       |        | 124AO   | Change in interests in property  | 272    | 2         | 1,886       | 2    | 1996-97           |      | Some cut-offs are implicit | 330-520                         | repeal    |
| III    | 10AA |       |        | 124AP   | Commissioner to determine deductions attributable to particular expenditure  | 274    | 0         | 1,886       | 2    | 1996-97           |      | Some cut-offs are implicit | Omitted                         | repeal    |
| III    | 10AA |       |        | 124AR   | Modification of section 51AD and Division 16D—lessee of property deemed to be owner etc.   | 274    | 2         | 1,888       | 2    | 1996-97           |      | Some cut-offs are implicit | 330-540                         | repeal    |
| III    | 10AB |       |        | 124B    | Interpretation   | 276    | 3         | 1,891       | 2    | 1996-97           |      | Some cut-offs are implicit | 40-740                          | repeal    |
| III    | 10AB |       |        | 124BA   | Deduction of expenditure on rehabilitation-related activities  | 279    | 0         | 1,891       | 2    | 1996-97           |      | Some cut-offs are implicit | 40-725                          | repeal    |
| III    | 10AB |       |        | 124BB   | Rehabilitation-related activity  | 279    | 1         | 1,892       | 2    | 1996-97           |      | Some cut-offs are implicit | 330-440                         | repeal    |
| III    | 10AB |       |        | 124BC   | No deduction for certain expenditure   | 280    | 0         | 1,892       | 2    | 1996-97           |      | Some cut-offs are implicit | 40-745                          | repeal    |
| III    | 10AB |       |        | 124BF   | Property used for rehabilitation-related activities taken to be used for the purpose of producing assessable income  | 281    | 1         | 1,894       | 2    | 1996-97           |      | Some cut-offs are implicit | 330-455                         | repeal    |
| III    | 10A  |       |        | 124EAA  | This Division does not apply after 1996-97 year of income  | 282    | 0         | 1,894       | 2    | 1996-97           |      | Cutting off provision      | #N/A                            | repeal    |
| III    | 10A  |       |        | 124E    | Interpretation   | 282    | 1         | 1,895       | 2    | 1996-97           |      |                            | 387-465(1), (2)                 | repeal    |
| III    | 10A  |       |        | 124EA   | Subdivision subject to Division 245 of Schedule 2C   | 283    | 0         | 1,895       | 2    | 1996-97           |      |                            | Omitted                         | repeal    |
| III    | 10A  |       |        | 124F    | Deduction of expenditure   | 283    | 1         | 1,896       | 2    | 1996-97           |      |                            | 387-460; 387-480(2)             | repeal    |
| III    | 10A  |       |        | 124G    | Disposal, destruction or termination of use of property  | 284    | 2         | 1,898       | 2    | 1996-97           |      |                            | 387-485(1)                      | repeal    |
| III    | 10A  |       |        | 124GA   | Roll-over relief where CGT roll-over relief allowed under section 160ZZM, 160ZZMA, 160ZZN, 160ZZNA or 160ZZO   | 286    | 2         | 1,900       | 2    | 1996-97           |      |                            | 387-505(1)                      | repeal    |
| III    | 10A  |       |        | 124H    | Acquisition of property  | 288    | 0         | 1,900       | 2    | 1996-97           |      |                            | 387-475(2)                      | repeal    |
| III    | 10A  |       |        | 124J    | Timber felled upon acquired land or under right  | 288    | 1         | 1,901       | 2    | 1996-97           |      |                            | 70-120                          | repeal    |
| III    | 10A  |       |        | 124JAA  | Subdivision subject to Division 245 of Schedule 2C   | 289    | 0         | 1,901       | 2    | 1996-97           |      |                            | Omitted                         | repeal    |
| III    | 10A  |       |        | 124JA   | Deduction of expenditure   | 289    | 2         | 1,903       | 2    | 1996-97           |      |                            | 387-460; 387-465(3); 387-480(2) | repeal    |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div | Sdi v | Gro up | Section | Heading  | Page # | How many? | Cumul Total | Type | Last year or date | Last  | Cut-off details      | CCH table           | ATAX view |
|--------|-----|-------|--------|---------|--|--------|-----------|-------------|------|-------------------|-------|----------------------|---------------------|-----------|
| III    | 10A |       |        | 124JB   | Disposal, destruction or termination of use of building  | 291    | 1         | 1,904       | 2    | 1996-97           |       |                      | 387-485(1)          | repeal    |
| III    | 10A |       |        | 124JC   | Acquisition of building  | 292    | 1         | 1,905       | 2    | 1996-97           |       |                      | 387-475(2)          | repeal    |
| III    | 10A |       |        | 124JD   | Roll-over relief where CGT roll-over relief allowed under section 160ZZM, 160ZZMA, 160ZZN, 160ZZNA or 160ZZO | 293    | 2         | 1,907       | 2    | 1996-97           |       |                      | 387-505(1)          | repeal    |
| III    | 10A |       |        | 124JF   | Modification of section 51AD and Division 16D—lessee of property deemed to be owner etc.                     | 295    | 2         | 1,909       | 2    | 1996-97           |       |                      | 387-505(3)          | repeal    |
| III    | 10C |       |        | 124ZAPA | Division to cease to have effect   | 61     | 0         | 1,974       | 1    | 1996-97           | Clean |                      | #N/A                | repeal    |
| III    | 10C |       |        | 124ZA   | Interpretation   | 61     | 12        | 1,986       | 1    | 1996-97           | Clean |                      | Omitted             | repeal    |
| III    | 10C |       |        | 124ZAAA | Division subject to Division 245 of Schedule 2C  | 73     | 0         | 1,986       | 1    | 1996-97           | Clean |                      | 43-50(7)            | repeal    |
| III    | 10C |       |        | 124ZB   | Qualifying expenditure   | 73     | 5         | 1,991       | 1    | 1996-97           | Clean |                      | 43-20(1)            | repeal    |
| III    | 10C |       |        | 124ZC   | Deductions in respect of capital expenditure   | 78     | 7         | 1,998       | 1    | 1996-97           | Clean |                      | 43-10               | repeal    |
| III    | 10C |       |        | 124ZD   | Reduction of deductions  | 85     | 2         | 2,000       | 1    | 1996-97           | Clean |                      | 43-210; 43-215      | repeal    |
| III    | 10C |       |        | 124ZE   | Deduction in respect of destruction of building  | 87     | 6         | 2,006       | 1    | 1996-97           | Clean |                      | 43-40; 43-250       | repeal    |
| III    | 10C |       |        | 124ZEA  | Modification of section 51AD and Division 16D—lessee of property deemed to be owner etc.                     | 93     | 2         | 2,008       | 1    | 1996-97           | Clean |                      | #N/A                | repeal    |
| III    | 10C |       |        | 124ZEB  | Division to cease to have effect   | 95     | 0         | 2,008       | 1    | 1996-97           | Clean |                      | #N/A                | repeal    |
| III    | 10D |       |        | 124ZF   | Interpretation   | 95     | 11        | 2,019       | 1    | 1996-97           | Clean |                      | 43-195; 995-1(1)    | repeal    |
| III    | 10D |       |        | 124ZFAA | Division subject to Division 245 of Schedule 2C  | 106    | 0         | 2,019       | 1    | 1996-97           | Clean |                      | 43-50(7)            | repeal    |
| III    | 10D |       |        | 124ZFA  | When building used in eligible industrial manner   | 106    | 4         | 2,023       | 1    | 1996-97           | Clean |                      | 43-145              | repeal    |
| III    | 10D |       |        | 124ZFB  | Division has effect as if certain structural improvements were buildings                                     | 110    | 1         | 2,024       | 1    | 1996-97           | Clean |                      | 43-20(2), (3), (4)  | repeal    |
| III    | 10D |       |        | 124ZFC  | Division has effect as if certain environment protection earthworks were buildings                           | 111    | 1         | 2,025       | 1    | 1996-97           | Clean |                      | 43-20(5)            | repeal    |
| III    | 10D |       |        | 124ZG   | Qualifying expenditure   | 112    | 6         | 2,031       | 1    | 1996-97           | Clean |                      | 43-20(1)            | repeal    |
| III    | 10D |       |        | 124ZH   | Deductions in respect of qualifying expenditure  | 118    | 5         | 2,036       | 1    | 1996-97           | Clean |                      | 43-10               | repeal    |
| III    | 10D |       |        | 124ZJ   | Reduction of deductions  | 123    | 1         | 2,037       | 1    | 1996-97           | Clean |                      | 43-210; 43-215      | repeal    |
| III    | 10D |       |        | 124ZK   | Deduction in respect of destruction of building  | 124    | 4         | 2,041       | 1    | 1996-97           | Clean |                      | 43-40; 43-250       | repeal    |
| III    | 10D |       |        | 124ZL   | Determination binding on Commissioner  | 128    | 0         | 2,041       | 1    | 1996-97           | Clean |                      | 43-100              | repeal    |
| III    | 10D |       |        | 124ZLA  | Modification of section 51AD and Division 16D—lessee of property deemed to be owner etc.                     | 128    | 1         | 2,042       | 1    | 1996-97           | Clean |                      | 40-135              | repeal    |
| III    | 10F |       |        | 124ZZEA | This Division does not apply after 1997-98 year of income  | 141    | 0         | 2,054       | 2    | 1997-98           | Clean |                      | #N/A                | repeal    |
| III    | 10F |       |        | 124ZZE  | Simplified outline   | 141    | 1         | 2,055       | 2    | 1997-98           | Clean |                      | 387-160; 387-162    | repeal    |
| III    | 10F |       |        | 124ZZF  | When can a taxpayer get a 100% deduction for establishment expenditure?                                      | 142    | 1         | 2,056       | 2    | 1997-98           | Clean |                      | 40-545              | repeal    |
| III    | 10F |       |        | 124ZZG  | When can a taxpayer get an annual deduction for establishment expenditure?                                   | 143    | 1         | 2,057       | 2    | 1997-98           | Clean |                      | 387-165; 387-185    | repeal    |
| III    | 10F |       |        | 124ZZH  | How much can be deducted each year?  | 144    | 0         | 2,057       | 2    | 1997-98           | Clean |                      | 387-185             | repeal    |
| III    | 10F |       |        | 124ZZI  | What is the annual write-off rate and the maximum write-off period?  | 144    | 1         | 2,058       | 2    | 1997-98           | Clean |                      | 387-185             | repeal    |
| III    | 10F |       |        | 124ZZJ  | What counts as establishment expenditure for a plant?  | 145    | 1         | 2,059       | 2    | 1997-98           | Clean |                      | 387-165             | repeal    |
| III    | 10F |       |        | 124ZZK  | What is the effective life of a plant?   | 146    | 2         | 2,061       | 2    | 1997-98           | Clean |                      | 387-175             | repeal    |
| III    | 10F |       |        | 124ZZL  | Commissioner may make determination specifying effective lives of plants                                     | 148    | 1         | 2,062       | 2    | 1997-98           | Clean |                      | 387-177(1) and (2)  | repeal    |
| III    | 10F |       |        | 124ZZM  | Special deduction for destruction of plants  | 149    | 1         | 2,063       | 2    | 1997-98           | Clean |                      | 40-565              | repeal    |
| III    | 10F |       |        | 124ZZN  | No deduction if expenditure recouped   | 150    | 1         | 2,064       | 2    | 1997-98           |       | Recoupment provision | 20-20; 20-35; 20-40 | repeal    |
| III    | 10F |       |        | 124ZZO  | Transfer of ownership of plants—transferor to give tax information to transferee                             | 151    | 2         | 2,066       | 2    | 1997-98           | Clean |                      | 40-575              | repeal    |
| III    | 10F |       |        | 124ZZP  | Section 124ZZO obligations—treatment of partnerships   | 153    | 0         | 2,066       | 2    | 1997-98           | Clean |                      | 387-205(3)          | repeal    |
| III    | 10F |       |        | 124ZZQ  | Owner includes lessee or licensee  | 153    | 2         | 2,068       | 2    | 1997-98           | Clean |                      | 387-210             | repeal    |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section | Heading   | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details       | CCH table           | ATAX<br>view |
|-----------|-----|----------|-----------|---------|---|-----------|--------------|----------------|----------|----------------------|------|-----------------------|---------------------|--------------|
| III       | 10F |          |           | 124ZZR  | Definitions   | 155       | 1            | 2,069          | 2        | 1997-98              |      | Clean                 | 40-535              | repeal       |
| III       | 10F |          |           | 124ZZF  | When can a taxpayer get a 100% deduction for establishment expenditure?   | 142       | 1            | 2,070          | 2        | 1997-98              |      | Clean                 | 40-545              | repeal       |
| III       | 10F |          |           | 124ZZG  | When can a taxpayer get an annual deduction for establishment expenditure?  | 143       | 1            | 2,071          | 2        | 1997-98              |      | Clean                 | 387-165; 387-185    | repeal       |
| III       | 10F |          |           | 124ZZH  | How much can be deducted each year?   | 144       | 0            | 2,071          | 2        | 1997-98              |      | Clean                 | 387-185             | repeal       |
| III       | 10F |          |           | 124ZZI  | What is the annual write-off rate and the maximum write-off period?   | 144       | 1            | 2,072          | 2        | 1997-98              |      | Clean                 | 387-185             | repeal       |
| III       | 10F |          |           | 124ZZJ  | What counts as establishment expenditure for a plant?   | 145       | 1            | 2,073          | 2        | 1997-98              |      | Clean                 | 387-165             | repeal       |
| III       | 10F |          |           | 124ZZK  | What is the effective life of a plant?  | 146       | 2            | 2,075          | 2        | 1997-98              |      | Clean                 | 387-175             | repeal       |
| III       | 10F |          |           | 124ZZL  | Commissioner may make determination specifying effective lives of plants  | 148       | 1            | 2,076          | 2        | 1997-98              |      | Clean                 | 387-177(1) and (2)  | repeal       |
| III       | 10F |          |           | 124ZZM  | Special deduction for destruction of plants   | 149       | 1            | 2,077          | 2        | 1997-98              |      | Clean                 | 40-565              | repeal       |
| III       | 10F |          |           | 124ZZN  | No deduction if expenditure recouped  | 150       | 1            | 2,078          | 2        | 1997-98              |      | Clean                 | 20-20; 20-35; 20-40 | repeal       |
| III       | 10F |          |           | 124ZZO  | Transfer of ownership of plants—transferor to give tax information to transferee  | 151       | 2            | 2,080          | 2        | 1997-98              |      | Clean                 | 40-575              | repeal       |
| III       | 10F |          |           | 124ZZP  | Section 124ZZO obligations—treatment of partnerships  | 153       | 0            | 2,080          | 2        | 1997-98              |      | Clean                 | 387-205(3)          | repeal       |
| III       | 10F |          |           | 124ZZQ  | Owner includes lessee or licensee   | 153       | 2            | 2,082          | 2        | 1997-98              |      | Clean                 | 387-210             | repeal       |
| III       | 10F |          |           | 124ZZR  | Definitions   | 155       | 1            | 2,083          | 2        | 1997-98              |      | Clean                 | 40-535              | repeal       |
| III       | 16A |          |           | 158BA   | Division 16A does not apply to 1998-99 or later year of income  | 14        | 0            | 2,273          | 1        | 1997-98              |      | Cutting-off provision | #N/A                | repeal       |
| III       | 16A |          |           | 158B    | Interpretation  | 14        | 3            | 2,276          | 1        | 1997-98              |      | Clean                 | 405-25              | repeal       |
| III       | 16A |          |           | 158C    | Joint authors and joint inventors   | 17        | 0            | 2,276          | 1        | 1997-98              |      | Clean                 | 405-40              | repeal       |
| III       | 16A |          |           | 158D    | Year of income includes a pre-commencement year of income   | 17        | 0            | 2,276          | 1        | 1997-98              |      | Clean                 | Omitted             | repeal       |
| III       | 16A |          |           | 158E    | Qualifying resident taxpayer  | 17        | 0            | 2,276          | 1        | 1997-98              |      | Clean                 | Omitted             | repeal       |
| III       | 16A |          |           | 158F    | Activities that do not result in taxpayers being treated as eligible persons  | 17        | 1            | 2,277          | 1        | 1997-98              |      | Clean                 | 405-30(2)           | repeal       |
| III       | 16A |          |           | 158G    | Artists, composers, inventors and writers rendering services to others not to be treated as eligible persons unless engaged to produce specified works etc. | 18        | 0            | 2,277          | 1        | 1997-98              |      | Clean                 | 405-30(1)           | repeal       |
| III       | 16A |          |           | 158H    | Eligible assessable income  | 18        | 2            | 2,279          | 1        | 1997-98              |      | Clean                 | 405-20              | repeal       |
| III       | 16A |          |           | 158J    | Eligible taxable income   | 20        | 1            | 2,280          | 1        | 1997-98              |      | Clean                 | 405-45              | repeal       |
| III       | 16A |          |           | 158K    | Average eligible taxable income   | 21        | 2            | 2,282          | 1        | 1997-98              |      | Clean                 | 405-50              | repeal       |
| III       | 16A |          |           | 158L    | Abnormal income   | 23        | 1            | 2,283          | 1        | 1997-98              |      | Clean                 | 405-10; 405-15      | repeal       |
| III       | 16H | B        |           | 159GZZJ | Interpretation  | 93        | 2            | 2,354          | 2        | 1996-97              |      | Implicit cut-off      | #N/A                | repeal       |
| III       | 16H | B        |           | 159GZZK | Eligible gold mining expenditure—Division 10 applies as if notional writing-down assumptions made   | 95        | 1            | 2,355          | 2        | 1996-97              |      | Implicit cut-off      | #N/A                | repeal       |
| III       | 16H | B        |           | 159GZZK | Eligible gold mining expenditure—election regarding estimate of mine life for pre-changeover years  | 96        | 0            | 2,355          | 2        | 1996-97              |      | Implicit cut-off      | #N/A                | repeal       |
| III       | 16H | B        |           | 159GZZL | Eligible gold mining expenditure—proportionate deduction for changeover year  | 96        | 1            | 2,356          | 2        | 1996-97              |      | Implicit cut-off      | #N/A                | repeal       |
| III       | 16H | B        |           | 159GZZM | Eligible gold mining expenditure—modified references to changeover year   | 97        | 1            | 2,357          | 2        | 1996-97              |      | Implicit cut-off      | #N/A                | repeal       |
| III       | 16H | B        |           | 159GZZN | Eligible gold mining expenditure—election that property be depreciated under section 57AL   | 98        | 0            | 2,357          | 2        | 1996-97              |      | Implicit cut-off      | #N/A                | repeal       |
| III       | 16H | B        |           | 159GZZO | Eligible gold mining expenditure—modified application of section 122K   | 98        | 1            | 2,358          | 2        | 1996-97              |      | Implicit cut-off      | #N/A                | repeal       |
| III       | 16H | B        |           | 159GZZQ | Eligible gold exploration or prospecting expenditure—Division 10 applies as if incurred on 1 January 1991 etc.  | 99        | 1            | 2,359          | 2        | 1996-97              |      | Implicit cut-off      | #N/A                | repeal       |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div  | Sdi v | Gro up | Section | Heading   | Page # | How many? | Cumul Total | Type | Last year or date | Last    | Cut-off details       | CCH table | ATAX view |
|--------|------|-------|--------|---------|---|--------|-----------|-------------|------|-------------------|---------|-----------------------|-----------|-----------|
| III    | 16H  | B     |        | 159GZZR | Eligible gold exploration or prospecting expenditure—7 year limit on deductibility  | 100    | 1         | 2,360       | 2    | 1996-97           | 1998-99 | Implicit cut-off      | #N/A      | repeal    |
| III    | 16H  | B     |        | 159GZZS | Eligible gold exploration or prospecting expenditure—effect of application of paragraph 23(pa) before the changeover year           | 101    | 1         | 2,361       | 2    | 1996-97           |         | Implicit cut-off      | #N/A      | repeal    |
| III    | 16H  | B     |        | 159GZZU | Eligible gold mining and eligible gold exploration or prospecting expenditure—effect of certain transfers of mining rights etc.     | 103    | 1         | 2,363       | 2    | 1996-97           |         | Implicit cut-off      | #N/A      | repeal    |
| III    | 16H  | B     |        | 159GZZV | Removal of paragraph 23(o) exemption not to create actual pre-1991 Division 10 deductions   | 104    | 1         | 2,364       | 2    | 1996-97           |         | Implicit cut-off      | #N/A      | repeal    |
| III    | 16H  | C     |        | 159GZZW | Interpretation  | 105    | 1         | 2,365       | 2    | 1996-97           |         | Implicit cut-off      | #N/A      | repeal    |
| III    | 16H  | C     |        | 159GZZX | Division 10AAA applies as if eligible gold transport expenditure notionally written-down  | 106    | 0         | 2,365       | 2    | 1996-97           |         | Implicit cut-off      | #N/A      | repeal    |
| III    | 16H  | C     |        | 159GZZY | Proportionate deduction for changeover year   | 106    | 1         | 2,366       | 2    | 1996-97           |         | Implicit cut-off      | #N/A      | repeal    |
| III    | 16H  | C     |        | 159GZZZ | Modified application of section 123C  | 107    | 1         | 2,367       | 2    | 1996-97           |         | Implicit cut-off      | #N/A      | repeal    |
| III    | 16H  | C     |        | 159GZZZ | Removal of paragraph 23(o) exemption not to create actual pre-1991 Division 10AAA deductions  | 108    | 0         | 2,367       | 2    | 1996-97           |         | Implicit cut-off      | #N/A      | repeal    |
| III    | 16H  | E     |        | 159GZZZ | Interpretation  | 110    | 0         | 2,369       | 1    | 1996-97           |         | Implicit cut-off      | #N/A      | repeal    |
| III    | 16H  | E     |        | 159GZZZ | 31.12.90 eligible trading stock to be taken into account for beginning-of-changeover-year valuation purposes                        | 110    | 1         | 2,370       | 1    | 1996-97           |         | Implicit cut-off      | #N/A      | repeal    |
| III    | 16H  | E     |        | 159GZZZ | Method of determining value of beginning-of-changeover-year trading stock   | 111    | 1         | 2,371       | 1    | 1996-97           |         | Implicit cut-off      | #N/A      | repeal    |
| III    | 16H  | E     |        | 159GZZZ | 31.12.90 eligible trading stock to be taken into account for end-of-changeover-year valuation purposes in determining exempt income | 112    | 1         | 2,372       | 1    | 1996-97           |         | Implicit cut-off      | #N/A      | repeal    |
| III    | 17   |       |        | 159K    | Sole parent rebate  | 147    | 1         | 2,407       | 1    | 1999-2000         |         | Clean                 | #N/A      | repeal    |
| III    | 17   |       |        | 160ACE  | Rebate for certain Cocos (Keeling) Islands income— 1991-92  | 197    | 0         | 2,456       | 1    | 1991-92           |         | Clean                 | #N/A      | repeal    |
| IIIAA  | 1AAA |       |        | 160AOAA | Part ceases to apply after 1 July 2002  | 248    | 0         | 2,507       | 2    | 30/06/2002        |         | Cutting off provision | #N/A      | repeal    |
| IIIAA  |      |       |        | 160AOA  | Application of Part to non-share dividends  | 248    | 1         | 2,508       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APAA | Certain non-share dividends by ADIs not frankable   | 279    | 1         | 2,539       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APAA | Non-share dividends not frankable unless profits available  | 280    | 4         | 2,543       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APAA | Reduction of adjusted amount  | 284    | 1         | 2,544       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APAA | Arrangements  | 285    | 1         | 2,545       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APB  | Reference to company not to include trustee   | 286    | 0         | 2,545       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APBA | References to franking year   | 286    | 0         | 2,545       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APBB | Paying PAYG instalment or company tax   | 286    | 1         | 2,546       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APBC | Application of PAYG instalment variation credit   | 287    | 0         | 2,546       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APBD | Refund of company tax instalment or company tax   | 287    | 1         | 2,547       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APBE | Life assurance company's company tax assessed   | 288    | 0         | 2,547       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APC  | Liquidators   | 288    | 0         | 2,547       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APD  | Interim dividends   | 288    | 1         | 2,548       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APE  | What constitutes a class of shares  | 289    | 0         | 2,548       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APF  | Deemed separate dividend resolutions  | 289    | 0         | 2,548       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APG  | Sufficient residence for company in year of income  | 289    | 0         | 2,548       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APH  | Commissioner may determine that period be treated as a franking year  | 289    | 1         | 2,549       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APHA | Dividends paid as part of dividend stripping operation  | 290    | 0         | 2,549       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APHB | Life assurance companies—application of rebates against components of taxable income  | 290    | 1         | 2,550       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APHB | Exempting companies   | 291    | 0         | 2,550       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APHB | Effective ownership of company by prescribed persons  | 291    | 1         | 2,551       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |
| IIIAA  |      |       |        | 160APHB | Accountable shares  | 292    | 2         | 2,553       | 2    | 30/06/2002        |         | Clean                 | #N/A      | repeal    |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section | Heading   | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details | CCH table | ATAX<br>view |
|-----------|-----|----------|-----------|---------|---|-----------|--------------|----------------|----------|----------------------|------|-----------------|-----------|--------------|
| IIIAA     |     |          |           | 160APHB | Accountable interests   | 294       | 2            | 2,555          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APHB | Former exempting companies  | 296       | 0            | 2,555          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APHB | Prescribed persons  | 296       | 1            | 2,556          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APHB | Persons who are taken to be prescribed persons  | 297       | 2            | 2,558          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APHB | Eligible employee share schemes   | 299       | 1            | 2,559          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APHB | Membership of same effectively wholly-owned group of companies  | 300       | 1            | 2,560          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APHB | Eligible continuing substantial shareholders  | 301       | 3            | 2,563          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APJ  | Ascertainment of surplus or deficit   | 11        | 1            | 2,608          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APK  | Residence requirement for credit to arise in relation to year of income                               | 12        | 0            | 2,608          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APKA | No credits of a mutual life assurance company or SGIO   | 12        | 0            | 2,608          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APL  | Carry forward of franking surplus   | 12        | 1            | 2,609          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APM  | Payment of company tax instalment   | 13        | 0            | 2,609          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APMA | Payment of additional amount on upwards estimate  | 13        | 0            | 2,609          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APMA | Deficit deferral amount   | 13        | 1            | 2,610          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APMA | Initial payment of tax  | 14        | 1            | 2,611          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APMB | Subsequent payments of tax before determination of taxable income                                     | 15        | 0            | 2,611          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APMC | Final payment of tax  | 15        | 1            | 2,612          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APMD | Payments of tax made after the final payment of tax   | 16        | 0            | 2,612          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APME | Franking credits for paying PAYG instalments  | 16        | 1            | 2,613          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APMF | Franking credits for applying PAYG instalment variation credits to reduce PAYG instalment liabilities | 17        | 0            | 2,613          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APMG | Franking credits for payments of company tax  | 17        | 0            | 2,613          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APP  | Receipt of franked dividends  | 17        | 2            | 2,615          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APPA | Receipt of certain franked dividends by exempting companies   | 19        | 3            | 2,618          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APQ  | Receipt of franked dividends through trusts and partnerships  | 22        | 3            | 2,621          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APQA | Payment of excess offset  | 25        | 1            | 2,622          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APQB | Payment of excess foreign tax credit  | 26        | 0            | 2,622          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APU  | Lapsing of estimated debit  | 26        | 1            | 2,623          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APV  | Substituted estimated debit determination   | 27        | 0            | 2,623          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVA | Life assurance companies—credit reducing section 160APY or 160APYA debit                              | 27        | 3            | 2,626          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVB | Life assurance companies—credit reversing subsection 160AQCCA(1) or 160AQCCA(1A) debit                | 30        | 1            | 2,627          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVB | Life assurance companies—credit reducing section 160APYBA debit                                       | 31        | 1            | 2,628          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVB | Life assurance companies—credit reducing section 160APYBB debit                                       | 32        | 1            | 2,629          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVC | Life assurance companies—credit reducing section 160APYB debit  | 33        | 2            | 2,631          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVD | Life assurance companies—credit reducing section 160APZ debit   | 35        | 2            | 2,633          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVF | Life assurance companies—credit reducing subsection 160AQCD(1) debit                                  | 37        | 0            | 2,633          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVG | Life assurance companies—credit reducing subsection 160AQCE(1) debit                                  | 37        | 1            | 2,634          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVH | Life assurance companies—statutory fund component   | 38        | 2            | 2,636          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVI | Application   | 40        | 0            | 2,636          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVJ | PAYG instalment payment, or application of PAYG instalment variation credit, before assessment        | 40        | 1            | 2,637          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVK | Franking credit on assessment for earlier PAYG instalment payment                                     | 41        | 0            | 2,637          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVL | PAYG instalment payment after assessment  | 41        | 1            | 2,638          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVM | Payment of company tax after assessment   | 42        | 0            | 2,638          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section | Heading  | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details   | CCH table | ATAX<br>view |
|-----------|-----|----------|-----------|---------|--|-----------|--------------|----------------|----------|----------------------|------|---|-----------|--------------|
| IIIAA     |     |          |           | 160APVN | Reversing subsection 160AQCNC(1) franking debit on assessment                                | 42        | 0            | 2,638          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVO | Substituted franking credit for payment of excess foreign tax credit                         | 42        | 1            | 2,639          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APVP | Credit for PDF when it pays venture capital deficit tax                                      | 43        | 0            | 2,639          | 2        | 30/06/2002           |      | Clean   | 210-145   | repeal       |
| IIIAA     |     |          |           | 160APVA | Application  | 43        | 1            | 2,640          | 2        | 30/06/2002           |      | Cutting off provision:<br>Seems to be in the wrong<br>place | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APW  | Residence requirement for debit to arise in relation to year of income                       | 44        | 0            | 2,640          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APWA | No debits of a mutual life assurance company or SGIO   | 44        | 0            | 2,640          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APWB | No debits of a registered organization   | 44        | 0            | 2,640          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APX  | Under-franking   | 44        | 2            | 2,642          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APXA | Excessive reduction in section 160APX debit  | 46        | 0            | 2,642          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APY  | Refunds of company tax instalment  | 46        | 1            | 2,643          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APYA | Refunds of company tax   | 47        | 1            | 2,644          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APYB | Refunds in respect of initial payment of tax by a company                                    | 48        | 0            | 2,644          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APYB | Refunds of company tax   | 48        | 1            | 2,645          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APYB | Refunds for 2000-01 year of income and later years of income                                 | 49        | 0            | 2,645          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APYB | PAYG instalment variation credits  | 49        | 1            | 2,646          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APYB | Foreign tax credits—actual payment or application against non-franking<br>credit liabilities | 50        | 1            | 2,647          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APYC | Waiver of franking deficit tax   | 51        | 0            | 2,647          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160APZ  | Amended company tax assessment reducing tax  | 51        | 1            | 2,648          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQB  | Payment of franked dividends   | 52        | 0            | 2,648          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Estimated debit determination  | 52        | 1            | 2,649          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQCA | Transfer of asset to insurance funds   | 53        | 1            | 2,650          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQCB | Dividend streaming arrangements  | 54        | 6            | 2,656          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQCB | Further provisions relating to dividend streaming  | 60        | 7            | 2,663          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQCC | On-market share buy-back arrangements  | 67        | 1            | 2,664          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     | 2   | CA       |           | 160AQCC | Application  | 68        | 0            | 2,664          | 2        | 1999-2000            |      | Cutting off provision                                       | #N/A      | repeal       |
| IIIAA     | 2   | CA       |           | 160AQCC | Life assurance companies—debit reducing section 160APM or 160APMAA<br>credit                 | 68        | 3            | 2,667          | 2        | 1999-2000            |      | Clean   | #N/A      | repeal       |
| IIIAA     | 2   | CA       |           | 160AQCC | Life assurance companies—debit reversing subsection 160APVA(1) or<br>160APVA(1A) credit      | 71        | 1            | 2,668          | 2        | 1999-2000            |      | Clean   | #N/A      | repeal       |
| IIIAA     | 2   | CA       |           | 160AQCD | Life assurance companies—debit reducing section 160APMA credit                               | 72        | 2            | 2,670          | 2        | 1999-2000            |      | Clean   | #N/A      | repeal       |
| IIIAA     | 2   | CA       |           | 160AQCE | Life assurance companies—debit reducing section 160APMB credit                               | 74        | 2            | 2,672          | 2        | 1999-2000            |      | Clean   | #N/A      | repeal       |
| IIIAA     | 2   | CA       |           | 160AQCF | Life assurance companies—debit reducing section 160APMC credit                               | 76        | 1            | 2,673          | 2        | 1999-2000            |      | Clean   | #N/A      | repeal       |
| IIIAA     | 2   | CA       |           | 160AQCG | Life assurance companies—debit reducing section 160APMD credit                               | 77        | 1            | 2,674          | 2        | 1999-2000            |      | Clean   | #N/A      | repeal       |
| IIIAA     | 2   | CA       |           | 160AQCH | Life assurance companies—debit reducing section 160APQB credit                               | 78        | 1            | 2,675          | 2        | 1999-2000            |      | Clean   | #N/A      | repeal       |
| IIIAA     | 2   | CA       |           | 160AQCM | Life assurance companies—debit reducing subsection 160APVC(1) credit                         | 79        | 0            | 2,675          | 2        | 1999-2000            |      | Clean   | #N/A      | repeal       |
| IIIAA     | 2   | CA       |           | 160AQCN | Life assurance companies—statutory fund component  | 79        | 3            | 2,678          | 2        | 1999-2000            |      | Clean   | #N/A      | repeal       |
| IIIAA     | 2   | CA       |           | 160AQCN | Company that streams dividends or other benefits   | 82        | 0            | 2,678          | 2        | 1999-2000            |      | Clean   | #N/A      | repeal       |
| IIIAA     | 2   | CA       |           | 160AQCN | Company that is a party to a scheme to enable franking credit benefits to be<br>obtained     | 82        | 1            | 2,679          | 2        | 1999-2000            |      | Clean   | #N/A      | repeal       |
| IIIAA     | 2   | CA       |           | 160AQCN | Franking debits for private company distributions treated as dividends                       | 83        | 1            | 2,680          | 2        | 1999-2000            |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQCN | Application  | 84        | 0            | 2,680          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQCN | Reversing section 160APVJ franking credits on assessment                                     | 84        | 0            | 2,680          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQCN | Penalty for overestimating income attracting franking credits                                | 84        | 1            | 2,681          | 2        | 30/06/2002           |      | Clean   | #N/A      | repeal       |



Appendix 2: Provisions of the Income Tax Assessment Act 1936  
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|-----------|-----|----------|-----------|---------|---|-----------|--------------|----------------|----------|----------------------|------|-----------------|-----------|--------------|
| IIIAA     |     |          |           | 160AQC  | Refunds, and amended assessments, for 2000-01 and later years of income   | 85        | 2            | 2,683          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | PAYG instalment variation credits arising before assessment   | 87        | 1            | 2,684          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Late balancing life assurance company (1999-2000 year of income)  | 88        | 4            | 2,688          | 2        | 1999-2000            |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Early balancing life assurance company (2000-01 year of income)   | 92        | 3            | 2,691          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Late balancing life assurance company (refunds and amended assessments for 1999-2000 year of income)  | 95        | 4            | 2,695          | 2        | 1999-2000            |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Early balancing life assurance company (refunds and amended assessments for 2000-01 year of income)   | 99        | 3            | 2,698          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Early balancing life assurance company (special timing rule for deficit tax, deficit deferral tax and franking additional tax for 2000-01 year of income) | 102       | 0            | 2,698          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Cancellation of franking surplus, credit or debit   | 102       | 3            | 2,701          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Calculation of surplus or deficit   | 105       | 0            | 2,701          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Payment of exempted dividends by former exempting companies   | 105       | 1            | 2,702          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Receipt of exempted dividends by former exempting companies or by exempting companies   | 106       | 2            | 2,704          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Conversion of franking surplus to exempting credit when an exempting company becomes a former exempting company   | 108       | 1            | 2,705          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Conversion of franking deficit to exempting debit when an exempting company becomes a former exempting company  | 109       | 1            | 2,706          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Transitional provisions for certain exempting companies that become former exempting companies  | 110       | 1            | 2,707          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Exempting debits may arise when certain former exempting companies pay frankable dividends  | 111       | 2            | 2,709          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Conversion of exempting surplus to franking credit when former exempting company becomes an exempting company   | 113       | 1            | 2,710          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Conversion of exempting deficit to franking debit when former exempting company becomes an exempting company  | 114       | 0            | 2,710          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Conversion of certain franking credits of former exempting company to exempting credits   | 114       | 1            | 2,711          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Conversion of certain franking debits of former exempting company to exempting debits   | 115       | 1            | 2,712          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Conversion of exempting deficit to franking debit   | 116       | 1            | 2,713          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Treasurer may convert exempting surplus to franking credit of former exempting company previously owned by the Commonwealth                               | 117       | 2            | 2,715          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Company that is a party to a scheme involving capital benefits  | 119       | 0            | 2,715          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQC  | Debits arising from untainting share capital accounts   | 119       | 1            | 2,716          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQD  | Determination of estimated class A debit  | 120       | 1            | 2,717          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQDA | Determination of estimated class B debit  | 121       | 1            | 2,718          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQDA | Determination of estimated class C debit  | 122       | 2            | 2,720          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQDB | How to work out the class A required franking amount and the class B required franking amount   | 124       | 1            | 2,721          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQE  | How to work out the required franking amount  | 125       | 5            | 2,726          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQF  | What constitutes franking with a franked amount   | 130       | 3            | 2,729          | 2        | 30/06/2002           |      | Clean           | 210-30    | repeal       |
| IIIAA     |     |          |           | 160AQFA | What constitutes franking with an exempted amount   | 133       | 3            | 2,732          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQG  | Combined class of dividends to be equally franked   | 136       | 1            | 2,733          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQH  | Company to give dividend statement to shareholders  | 137       | 2            | 2,735          | 2        | 30/06/2002           |      | Clean           | 210-70    | repeal       |

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| P/S ch | Div | Sdi v | Gro up | Section  | Heading   | Page # | How many? | Cumul Total | Type | Last year or date | Last | Cut-off details                      | CCH table            | ATAX view |
|--------|-----|-------|--------|----------|---|--------|-----------|-------------|------|-------------------|------|--------------------------------------|----------------------|-----------|
| IIIAA  |     |       |        | 160AQJ   | Liability to franking deficit tax   | 139    | 3         | 2,738       | 2    | 30/06/2002        |      | Clean                                | 210-140              | repeal    |
| IIIAA  |     |       |        | 160AQJA  | Class A deficit deferral tax  | 142    | 1         | 2,739       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQJB  | Class B deficit deferral tax  | 143    | 2         | 2,741       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQJC  | Class C deficit deferral tax  | 145    | 1         | 2,742       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQK   | Entitlement to offset   | 146    | 2         | 2,744       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQKA  | Self-determination of offsets by companies  | 148    | 0         | 2,744       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQKA  | Entitlement for life assurance companies to offset on or after 4 May 1999   | 148    | 3         | 2,747       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQKA  | Amount of a life assurance company's liability to pay company tax that would normally give rise to franking credits   | 151    | 2         | 2,749       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQKA  | Consequences of offset entitlement—reduction of company tax liability   | 153    | 0         | 2,749       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQKA  | Consequences of offset entitlement—franking credits and debits  | 153    | 6         | 2,755       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQKA  | Transitional—adjustments where franking year ends before 4 May 1999   | 159    | 3         | 2,758       | 2    | 30/06/2002        |      | franking year ends before 4 May 1999 | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQKB  | Reliance by Commissioner on claim for offset  | 162    | 0         | 2,758       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQL   | Amendment of determination  | 162    | 0         | 2,758       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQM   | Notice of determination   | 162    | 1         | 2,759       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQN   | Determination not part of assessment  | 163    | 0         | 2,759       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQP   | Evidence of determination   | 163    | 0         | 2,759       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQQ   | Objections  | 163    | 0         | 2,759       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQR   | Recovery of excess offsets  | 163    | 0         | 2,759       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQS   | Refunds of amounts overpaid   | 163    | 1         | 2,760       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQT   | Extra amount to be included in assessable income where franked dividend paid  | 164    | 6         | 2,766       | 2    | 30/06/2002        |      | Clean                                | 210-180              | repeal    |
| IIIAA  |     |       |        | 160AQTA  | Where franked dividend paid by exempting company  | 170    | 1         | 2,767       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQTB  | Where exempted dividend paid by former exempting company  | 171    | 2         | 2,769       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQTC  | Subsidiaries  | 173    | 1         | 2,770       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQU   | Franking rebate   | 174    | 1         | 2,771       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQUA  | Transfer of shareholder status for tax purposes—cum-dividend stock exchange sales and securities lending arrangements | 175    | 1         | 2,772       | 2    | 30/06/2002        |      | Clean                                | 216-1, 216-5, 216-10 | repeal    |
| IIIAA  |     |       |        | 160AQUB  | Securities dealer to give dividend statement to other party—cum-dividend sale   | 176    | 0         | 2,772       | 2    | 30/06/2002        |      | Clean                                | 216-20               | repeal    |
| IIIAA  |     |       |        | 160AQUC  | No securities dealer—party to cum-dividend sale contract to give dividend statement to other party                    | 176    | 1         | 2,773       | 2    | 30/06/2002        |      | Clean                                | 216-25               | repeal    |
| IIIAA  |     |       |        | 160AQUD  | Borrower under a securities lending arrangement to give dividend statement to lender                                  | 177    | 1         | 2,774       | 2    | 30/06/2002        |      | Clean                                | 216-30               | repeal    |
| IIIAA  |     |       |        | 160AQUV  | Division to be applied separately to each dividend  | 178    | 0         | 2,774       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQUW  | Allocation of section 160AQT amount   | 178    | 0         | 2,774       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQUWA | Assumptions when working out rebate   | 178    | 1         | 2,775       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQUX  | Franking rebate for certain beneficiaries   | 179    | 2         | 2,777       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQUY  | Franking rebate in trustee's assessment   | 181    | 2         | 2,779       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQUYA | Franking rebate for trustees of superannuation funds, ADF's and PST's   | 183    | 4         | 2,783       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQUZ  | Franking rebate for certain partners  | 187    | 3         | 2,786       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQUZA | Franking rebate for certain life assurance companies  | 190    | 2         | 2,788       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQUZB | Where franked dividend paid by exempting company to trust or partnership  | 192    | 2         | 2,790       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |
| IIIAA  |     |       |        | 160AQUZC | Where exempted dividend paid by former exempting company to trust or partnership                                      | 194    | 2         | 2,792       | 2    | 30/06/2002        |      | Clean                                | #N/A                 | repeal    |

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| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section | Heading  | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details | CCH table | ATAX<br>view |
|-----------|-----|----------|-----------|---------|--|-----------|--------------|----------------|----------|----------------------|------|-----------------|-----------|--------------|
| IIIAA     |     |          |           | 160AQZD | Application of Subdivision   | 196       | 0            | 2,792          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQZE | Maximum franking credits   | 196       | 2            | 2,794          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQZF | Maximum franking rebates or intercorporate dividend rebates  | 198       | 2            | 2,796          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQZG | Maximum potential rebate amount and allowable deduction  | 200       | 2            | 2,798          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AQZH | Benchmark portfolio of shares  | 202       | 1            | 2,799          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160AR   | Adjustment where franking credit arises  | 203       | 2            | 2,801          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARAA | Adjustment where franking rebate arises  | 205       | 1            | 2,802          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARAB | Adjustment where taxpayer who receives a trust amount or partnership amount is not a qualified person under Division 1A in relation to relevant franked dividend | 206       | 1            | 2,803          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARAC | Adjustment where rebate not allowed in respect of trust amount or partnership amount   | 207       | 1            | 2,804          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARA  | Adjustment for non-resident beneficiary  | 208       | 0            | 2,804          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARB  | Adjustment where trustee assessed for non-resident beneficiary   | 208       | 0            | 2,804          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARC  | Adjustment where trustee assessed for company  | 208       | 1            | 2,805          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARD  | Adjustment for non-resident partner  | 209       | 2            | 2,807          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDA | Definitions  | 211       | 2            | 2,809          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDA | Certain exempt institutions eligible for rebates in relation to franking credits   | 213       | 2            | 2,811          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDA | Franking rebates denied in certain circumstances   | 215       | 5            | 2,816          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDA | Controller liable to pay amount in respect of refund in some cases   | 220       | 2            | 2,818          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDA | Treatment of benefits provided by an exempt institution to a controller  | 222       | 0            | 2,818          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDA | Present entitlement of exempt institution disregarded in certain circumstances   | 222       | 2            | 2,820          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDA | General application of Part in relation to corporate trust estates   | 224       | 0            | 2,820          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDB | Company tax to include tax payable by current corporate trust  | 224       | 1            | 2,821          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDC | Certain corporate trust dividends to be treated as frankable dividends   | 225       | 0            | 2,821          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDC | Schemes by way of dividend stripping   | 225       | 0            | 2,821          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDD | Residence requirement for credit or debit to arise   | 225       | 1            | 2,822          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDE | Franking credit where franked dividends received   | 226       | 0            | 2,822          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDF | Franking credit where franked dividends received through trusts and partnerships   | 226       | 0            | 2,822          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDG | Residence requirement for franking   | 226       | 0            | 2,822          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDH | Residence requirement for franking deficit tax to offset tax payable by trustee  | 226       | 1            | 2,823          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDH | Definitions  | 227       | 0            | 2,823          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDH | Application of Part generally to non-unit dividends etc.   | 227       | 1            | 2,824          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDH | Application of this Subdivision to non-unit dividends etc.   | 228       | 0            | 2,824          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDJ | No extra amount assessable under section 160AQT to trustee of corporate trust estate   | 228       | 1            | 2,825          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDK | No rebate under section 160AQX or 160AQZ to trustee of current corporate trust   | 229       | 0            | 2,825          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ARDL | Adjustments for section 160AQT amounts   | 229       | 1            | 2,826          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     | 10  |          |           | 160ARU  | Due date for payment of franking deficit tax   | 253       | 0            | 2,849          | 2        | 30/06/2002           |      | Clean           | 214-150   | repeal       |
| IIIAA     | 10  |          |           | 160ARUA | Due date for payment of deficit deferral tax   | 253       | 1            | 2,850          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     | 10  |          |           | 160ARV  | Due date for payment of franking additional tax  | 254       | 0            | 2,850          | 2        | 30/06/2002           |      | Clean           | #N/A      | repeal       |
| IIIAA     |     |          |           | 160ASEB | PDF may establish a venture capital sub-account within its class C franking account  | 275       | 0            | 2,871          | 2        | 30/06/2002           |      | Clean           | 210-100   | repeal       |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section | Heading  | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details | CCH table        | ATAX<br>view |
|-----------|-----|----------|-----------|---------|--|-----------|--------------|----------------|----------|----------------------|------|-----------------|------------------|--------------|
| IIIAA     |     |          |           | 160ASEC | Ascertainment of surplus or deficit  | 275       | 1            | 2,872          | 2        | 30/06/2002           |      | Clean           | 210-130          | repeal       |
| IIIAA     |     |          |           | 160ASED | Venture capital credits and debits   | 276       | 2            | 2,874          | 2        | 30/06/2002           |      | Clean           | 210-105          | repeal       |
| IIIAA     |     |          |           | 160ASEE | Venture capital credit—carry forward of venture capital sub-account surplus  | 278       | 1            | 2,875          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ASEF | Venture capital credit—lapsing of estimated venture capital debit determination  | 279       | 0            | 2,875          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ASEG | Venture capital debit—declaration made under section 160ASEL   | 279       | 0            | 2,875          | 2        | 30/06/2002           |      | Clean           | 210-120          | repeal       |
| IIIAA     |     |          |           | 160ASEH | Venture capital debit—CGT limit for year of income exceeded  | 279       | 2            | 2,877          | 2        | 30/06/2002           |      | Clean           | 210-120, 210-125 | repeal       |
| IIIAA     |     |          |           | 160ASEI | Venture capital debit—estimated venture capital debit determination  | 281       | 0            | 2,877          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ASEJ | Venture capital debit—PDF that streams dividends or other benefits   | 281       | 0            | 2,877          | 2        | 30/06/2002           |      | Clean           | 210-120          | repeal       |
| IIIAA     |     |          |           | 160ASEK | Determination of estimated venture capital debit   | 281       | 2            | 2,879          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ASEL | PDF with a venture capital sub-account may declare class C franked dividend to be a venture capital franked dividend       | 283       | 1            | 2,880          | 2        | 30/06/2002           |      | Clean           | 210-50           | repeal       |
| IIIAA     |     |          |           | 160ASEM | Requirement to empty the venture capital sub-account when PDF has a venture capital sub-account surplus                    | 284       | 1            | 2,881          | 2        | 30/06/2002           |      | Clean           | 210-80           | repeal       |
| IIIAA     |     |          |           | 160ASEN | Liability to venture capital deficit tax   | 285       | 1            | 2,882          | 2        | 30/06/2002           |      | Clean           | 210-135          | repeal       |
| IIIAA     |     |          |           | 160ASEO | Taxpayers who qualify for venture capital franking rebates   | 286       | 0            | 2,882          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ASEP | Venture capital franking rebate  | 286       | 3            | 2,885          | 2        | 30/06/2002           |      | Clean           | 210-170          | repeal       |
| IIIAA     |     |          |           | 160ASEA | Some provisions of this Division cease to apply to events occurring on or after 1 July 2000                                | 289       | 0            | 2,885          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ASF  | Class C conversion time of a company   | 289       | 1            | 2,886          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ASG  | Conversion of class A franking account balance to class C franking account balance   | 290       | 0            | 2,886          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ASH  | Conversion of class B franking account balance to class C franking account balance   | 290       | 1            | 2,887          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ASI  | Changes to franking account balances after a company's class C conversion time   | 291       | 2            | 2,889          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ASJ  | Provisions relating to companies that cease to be life assurance companies   | 293       | 1            | 2,890          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ASK  | Provisions relating to companies with class A or class B required franking amounts   | 294       | 1            | 2,891          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ASL  | Required franking amounts in certain cases covered by subsection 160AQE(2)   | 295       | 2            | 2,893          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ASM  | Required franking amounts in certain cases covered by subsection 160AQE(3)   | 297       | 1            | 2,894          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ASN  | Variation of certain declarations under section 160AQF   | 298       | 1            | 2,895          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ATA  | Conversion of account balances on 1 July 2000  | 299       | 1            | 2,896          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ATB  | Conversion of balance of class C franking account to reflect the new company tax rate                                      | 300       | 1            | 2,897          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ATC  | Conversion of balance of class A franking to reflect the new company tax rate and transfer to the class C franking account | 301       | 0            | 2,897          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ATD  | Special treatment of some franking credits and debits arising on or after 1 July 2000                                      | 301       | 3            | 2,900          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ATDA | Special treatment of some franking credits and debits arising before 1 July 2000   | 304       | 2            | 2,902          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ATF  | Series of dividends crossing over 1 July 2000  | 306       | 2            | 2,904          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |
| IIIAA     |     |          |           | 160ATG  | Dividends paid under resolution made before 1 July 2000 but with a reckoning day after 1 July 2000                         | 308       | 1            | 2,905          | 2        | 30/06/2002           |      | Clean           | #N/A             | repeal       |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section | Heading  | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details  | CCH table                                  | ATAX<br>view |
|-----------|-----|----------|-----------|---------|--|-----------|--------------|----------------|----------|----------------------|------|------------------|--|--------------|
| IIIAA     |     |          |           | 160ATH  | Modifying the operation of subsection 160AQE(3)  | 309       | 1            | 2,906          | 2        | 30/06/2002           |      | Clean            | #N/A                                       | repeal       |
| IIIAA     |     |          |           | 160AUA  | Conversion of account balances on 1 July 2001  | 310       | 1            | 2,907          | 2        | 30/06/2002           |      | Clean            | #N/A                                       | repeal       |
| IIIAA     |     |          |           | 160AUB  | Conversion of balance of class C franking account to reflect the new company tax rate              | 311       | 1            | 2,908          | 2        | 30/06/2002           |      | Clean            | #N/A                                       | repeal       |
| IIIAA     |     |          |           | 160AUC  | Special treatment of some franking credits and debits arising on or after 1 July 2001              | 312       | 4            | 2,912          | 2        | 30/06/2002           |      | Clean            | #N/A                                       | repeal       |
| IIIAA     |     |          |           | 160AUD  | Special treatment of some franking credits and debits arising before 1 July 2001                   | 316       | 2            | 2,914          | 2        | 30/06/2002           |      | Clean            | #N/A                                       | repeal       |
| IIIAA     |     |          |           | 160AUE  | Series of dividends crossing over 1 July 2001  | 318       | 2            | 2,916          | 2        | 30/06/2002           |      | Clean            | #N/A                                       | repeal       |
| IIIAA     |     |          |           | 160AUF  | Dividends paid under resolution made before 1 July 2001 but with a reckoning day after 1 July 2001 | 320       | 0            | 2,916          | 2        | 30/06/2002           |      | Clean            | #N/A                                       | repeal       |
| IIIAA     |     |          |           | 160AUG  | Modifying the operation of subsection 160AQE(3)  | 320       | 2            | 2,918          | 2        | 30/06/2002           |      | Clean            | #N/A                                       | repeal       |
| IIIA      |     |          |           | 160AX   | Object   | 322       | 0            | 2,918          | 1        | 1997-98              |      | Implicit cut-off | #N/A                                       | repeal       |
| IIIA      |     |          |           | 160AY   | Simplified outline of scheme of Part   | 322       | 2            | 2,920          | 1        | 1997-98              |      | Implicit cut-off | #N/A                                       | repeal       |
| IIIA      |     |          |           | 160AZ   | Example of how this Part works   | 324       | 1            | 2,921          | 1        | 1997-98              |      | Implicit cut-off | #N/A                                       | repeal       |
| IIIA      |     |          |           | 160AZA  | Index of key concepts  | 325       | 4            | 2,925          | 1        | 1997-98              |      | Implicit cut-off | #N/A                                       | repeal       |
| IIIA      |     |          |           | 160A    | Assets to which Part applies   | 329       | 0            | 2,925          | 1        | 1997-98              |      | Implicit cut-off | 108-5; 118-5(a)                            | repeal       |
| IIIA      |     |          |           | 160B    | Personal-use assets  | 329       | 2            | 2,927          | 1        | 1997-98              |      | Implicit cut-off | 108-20                                     | repeal       |
| IIIA      |     |          |           | 160C    | Taxpayer   | 331       | 1            | 2,928          | 1        | 1997-98              |      | Implicit cut-off | Div 104; Subdiv 106-B; Subdiv 106-C        | repeal       |
| IIIA      |     |          |           | 160D    | Money or other property applied for benefit of taxpayer  | 332       | 0            | 2,928          | 1        | 1997-98              |      | Implicit cut-off | 103-10                                     | repeal       |
| IIIA      |     |          |           | 160E    | Associated persons   | 332       | 3            | 2,931          | 1        | 1997-98              |      | Implicit cut-off | 995-1(1)<br>"associate"                    | repeal       |
| IIIA      |     |          |           | 160F    | Associated trust estates   | 335       | 0            | 2,931          | 1        | 1997-98              |      | Implicit cut-off | 118-250(4)(b), (c)                         | repeal       |
| IIIA      |     |          |           | 160G    | Related companies  | 335       | 1            | 2,932          | 1        | 1997-98              |      | Implicit cut-off | 975-150; 975-500;<br>975-505               | repeal       |
| IIIA      |     |          |           | 160H    | Resident trust estates and unit trusts   | 336       | 1            | 2,933          | 1        | 1997-98              |      | Implicit cut-off | 995-1(1) "resident trust for CGT purposes" | repeal       |
| IIIA      |     |          |           | 160J    | Asset passing to personal representative or beneficiary  | 337       | 1            | 2,934          | 1        | 1997-98              |      | Implicit cut-off | Omitted                                    | repeal       |
| IIIA      |     |          |           | 160JA   | Interpretative provisions for Divisions 3A, 3B, 3C, 3CA, 3CB, 3CC, 3CD and 3D                      | 338       | 3            | 2,937          | 1        | 1997-98              |      | Implicit cut-off | Omitted                                    | repeal       |
| IIIA      |     |          |           | 160L    | Part applies in respect of disposals of assets   | 345       | 2            | 2,943          | 1        | 1997-98              |      | Implicit cut-off | Div 104                                    | repeal       |
| IIIA      |     |          |           | 160M    | What constitutes a disposal or acquisition   | 347       | 11           | 2,954          | 1        | 1997-98              |      | Implicit cut-off | Div 104; Div 109                           | repeal       |
| IIIA      |     |          |           | 160MA   | Certain asset creation cases not to constitute an acquisition or disposal                          | 358       | 1            | 2,955          | 1        | 1997-98              |      | Implicit cut-off | 104-35(5); 104-155(5)                      | repeal       |
| IIIA      |     |          |           | 160N    | Assets lost or destroyed   | 359       | 0            | 2,955          | 1        | 1997-98              |      | Implicit cut-off | 104-20(1)                                  | repeal       |
| IIIA      |     |          |           | 160P    | Composite assets   | 359       | 3            | 2,958          | 1        | 1997-98              |      | Implicit cut-off | 108-55(2)                                  | repeal       |
| IIIA      |     |          |           | 160Q    | Indexation of indexed cost base limit  | 362       | 3            | 2,961          | 1        | 1997-98              |      | Implicit cut-off | 108-85; Subdiv 960M                        | repeal       |
| IIIA      |     |          |           | 160R    | Part disposals   | 365       | 0            | 2,961          | 1        | 1997-98              |      | Implicit cut-off | 108-5(2)(a); 112-30                        | repeal       |
| IIIA      |     |          |           | 160S    | Transfers by way of security etc.  | 365       | 1            | 2,962          | 1        | 1997-98              |      | Implicit cut-off | 104-10(7); 109-15                          | repeal       |
| IIIA      |     |          |           | 160T    | Disposal of taxable Australian assets  | 366       | 2            | 2,964          | 1        | 1997-98              |      | Implicit cut-off | 136-10; 136-25                             | repeal       |
| IIIA      |     |          |           | 160V    | Disposals by bare trustees and persons enforcing securities  | 371       | 1            | 2,968          | 1        | 1997-98              |      | Implicit cut-off | 106-50                                     | repeal       |
| IIIA      |     |          |           | 160W    | Effect of bankruptcy etc.  | 372       | 0            | 2,968          | 1        | 1997-98              |      | Implicit cut-off | 104-10; 106-30;<br>106-35                  | repeal       |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section | Heading  | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date                 | Last | Cut-off details                   | CCH table                         | ATAX<br>view |
|-----------|-----|----------|-----------|---------|--|-----------|--------------|----------------|----------|--------------------------------------|------|-----------------------------------|-----------------------------------|--------------|
| IIIA      |     |          |           | 160X    | Death not to constitute disposal etc.  | 373       | 1            | 2,970          | 1        | 1997-98                              |      | Implicit cut-off                  | 128-10                            | repeal       |
| IIIA      |     |          |           | 160Y    | Asset bequeathed to tax-advantaged person etc.   | 1         | 2            | 2,972          | 1        | 1997-98                              |      | Implicit cut-off                  | 104-215; 995-1<br>"exempt entity" | repeal       |
| IIIA      |     |          |           | 160Z    | Capital gains and capital losses   | 3         | 2            | 2,974          | 1        | 1997-98                              |      | Implicit cut-off                  | 102-20; 102-22;<br>Div 104        | repeal       |
| IIIA      |     |          |           | 160ZA   | Reductions of capital gains where amount otherwise assessable  | 5         | 4            | 2,978          | 1        | 1997-98                              |      | Implicit cut-off                  | 118-20                            | repeal       |
| IIIA      |     |          |           | 160ZAA  | Reduction of capital gains and capital losses for certain taxable Australian assets                    | 9         | 1            | 2,979          | 1        | 1997-98                              |      | Implicit cut-off                  | 136-30                            | repeal       |
| IIIA      |     |          |           | 160ZB   | Exemption of certain gains and losses  | 10        | 1            | 2,980          | 1        | 1997-98                              |      | Implicit cut-off                  | 118-37                            | repeal       |
| IIIA      |     |          |           | 160ZC   | Net capital gains and net capital losses   | 11        | 4            | 2,984          | 1        | 1997-98                              |      | Contains cutting off<br>provision | 102-5(1)                          | repeal       |
| IIIA      |     |          |           | 160ZCB  | Notice where requirements of section 160ZCA are met  | 17        | 1            | 2,987          | 2        | 5 years from<br>alternative<br>dates |      | Implicit cut-off                  | #N/A                              | repeal       |
| IIIA      |     |          |           | 160ZCD  | Notice where requirements of section 160ZCC are met  | 19        | 1            | 2,989          | 2        | 5 years from<br>alternative<br>dates |      | Implicit cut-off                  | #N/A                              | repeal       |
| IIIA      |     |          |           | 160ZCF  | Notices where requirements of section 160ZCE are met   | 21        | 1            | 2,991          | 2        | 5 years from<br>alternative<br>dates |      | Implicit cut-off                  | #N/A                              | repeal       |
| IIIA      |     |          |           | 160ZD   | Consideration in respect of disposal   | 22        | 1            | 2,992          | 1        | 1997-98                              |      | Implicit cut-off                  | 116-20                            | repeal       |
| IIIA      |     |          |           | 160ZE   | Consideration in respect of disposal of non-listed personal-use assets                                 | 23        | 1            | 2,993          | 1        | 1997-98                              |      | Implicit cut-off                  | Omitted                           | repeal       |
| IIIA      |     |          |           | 160ZF   | Adjustment where consideration not received  | 24        | 1            | 2,994          | 1        | 1997-98                              |      | Implicit cut-off                  | 116-45                            | repeal       |
| IIIA      |     |          |           | 160ZFA  | Adjustment where section 47A applies to rolled-over assets   | 25        | 1            | 2,995          | 1        | 1997-98                              |      | Implicit cut-off                  | 116-85                            | repeal       |
| IIIA      |     |          |           | 160ZFB  | Adjustment where change of residence by a company from unlisted country to listed country              | 26        | 2            | 2,997          | 1        | 1997-98                              |      | Implicit cut-off                  | 116-95                            | repeal       |
| IIIA      |     |          |           | 160ZG   | Cost base etc. of non-listed personal-use assets   | 28        | 1            | 2,998          | 1        | 1997-98                              |      | Implicit cut-off                  | Omitted                           | repeal       |
| IIIA      |     |          |           | 160ZH   | Cost base, indexed cost base and reduced cost base   | 29        | 7            | 3,005          | 1        | 1997-98                              |      | Implicit cut-off                  | 108-17; 108-30;<br>110-25         | repeal       |
| IIIA      |     |          |           | 160ZI   | Apportionment of cost base upon disposal of part of asset  | 36        | 1            | 3,006          | 1        | 1997-98                              |      | Implicit cut-off                  | 112-30                            | repeal       |
| IIIA      |     |          |           | 160ZJ   | Indexation of amounts for purposes of indexed cost base  | 37        | 2            | 3,008          | 1        | 1997-98                              |      | Implicit cut-off                  | 960-280(1)                        | repeal       |
| IIIA      |     |          |           | 160ZJA  | Reduction of amounts for purposes of cost base   | 39        | 4            | 3,012          | 1        | 1997-98                              |      | Implicit cut-off                  | 110-45                            | repeal       |
| IIIA      |     |          |           | 160ZJB  | Reduction of amounts for purposes of indexed cost base   | 43        | 3            | 3,015          | 1        | 1997-98                              |      | Implicit cut-off                  | 110-50                            | repeal       |
| IIIA      |     |          |           | 160ZK   | Reduction of amounts for the purposes of reduced cost base   | 46        | 4            | 3,019          | 1        | 1997-98                              |      | Implicit cut-off                  | 110-55                            | repeal       |
| IIIA      |     |          |           | 160ZL   | Return of capital on shares  | 50        | 1            | 3,020          | 1        | 1997-98                              |      | Implicit cut-off                  | 104-135                           | repeal       |
| IIIA      |     |          |           | 160ZM   | Return of capital on investment in trust   | 51        | 2            | 3,022          | 1        | 1997-98                              |      | Implicit cut-off                  | 104-70; 110-25(1)                 | repeal       |
| IIIA      |     |          |           | 160ZN   | Application to joint owners  | 53        | 2            | 3,024          | 1        | 1997-98                              |      | Implicit cut-off                  | 108-7                             | repeal       |
| IIIA      | 3A  |          |           | 160ZNA  | What this Division is about  | 55        | 1            | 3,025          | 1        | 1997-98                              |      | Clean                             | #N/A                              | repeal       |
| IIIA      | 3A  |          |           | 160ZNBA | Application of this Division   | 56        | 0            | 3,025          | 1        | 1997-98                              |      | Cutting-off provision             | #N/A                              | repeal       |
| IIIA      | 3A  |          |           | 160ZNB  | On a change of ownership, unless the company carries on the same business                              | 56        | 0            | 3,025          | 1        | 1997-98                              |      | Clean                             | 165-102                           | repeal       |
| IIIA      | 3A  |          |           | 160ZNC  | Who has more than a 50% stake in the company during a period   | 56        | 1            | 3,026          | 1        | 1997-98                              |      | Clean                             | 165-37                            | repeal       |
| IIIA      | 3A  |          |           | 160ZND  | On a change of control of voting power in the company, unless the company carries on the same business | 57        | 1            | 3,027          | 1        | 1997-98                              |      | Clean                             | 165-40                            | repeal       |
| IIIA      | 3A  |          |           | 160ZNE  | First, divide the year of income into periods  | 58        | 1            | 3,028          | 1        | 1997-98                              |      | Clean                             | 165-105                           | repeal       |
| IIIA      | 3A  |          |           | 160ZNF  | Next, calculate the notional net capital gain or notional net capital loss in respect of each period   | 59        | 0            | 3,028          | 1        | 1997-98                              |      | Clean                             | 165-108                           | repeal       |



Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div | Sdi v | Gro up | Section  | Heading  | Page # | How many? | Cumul Total | Type | Last year or date | Last | Cut-off details  | CCH table  | ATAX view |
|--------|-----|-------|--------|----------|--|--------|-----------|-------------|------|-------------------|------|------------------|--|-----------|
| IIIA   | 3D  |       |        | 160ZNU   | Deduction or capital loss injected into company because of available capital gain                            | 86     | 1         | 3,056       | 1    | 1997-98           |      | Clean            | 175-65(1)  | repeal    |
| IIIA   | 3D  |       |        | 160ZNV   | Someone else obtains a tax benefit because of a capital loss or capital gain available to company            | 87     | 1         | 3,057       | 1    | 1997-98           |      | Clean            | 175-70(1)  | repeal    |
| IIIA   | 3D  |       |        | 160ZNW   | Loss resulting from disallowed deductions  | 88     | 0         | 3,057       | 1    | 1997-98           |      | Clean            | #N/A   | repeal    |
| IIIA   | 3D  |       |        | 160ZNX   | Net capital loss resulting from disallowed capital losses  | 88     | 2         | 3,059       | 1    | 1997-98           |      | Clean            | 175-75   | repeal    |
| IIIA   |     |       |        | 160ZO    | Treatment of net capital gains and net capital losses  | 90     | 0         | 3,059       | 1    | 1997-98           |      | Clean            | 102-5(1)   | repeal    |
| IIIA   |     |       |        | 160ZQ    | Treatment of gains and losses in respect of listed personal-use assets                                       | 105    | 6         | 3,080       | 1    | 1997-98           |      | Implicit cut-off | 102-20; 102-22; Div 104; 108-10  | repeal    |
| IIIA   |     |       |        | 160ZR    | Interpretation   | 111    | 0         | 3,080       | 1    | 1997-98           |      | Implicit cut-off | Omitted  | repeal    |
| IIIA   |     |       |        | 160ZS    | Grant of lease to constitute disposal  | 111    | 0         | 3,080       | 1    | 1997-98           |      | Implicit cut-off | 104-110(1); 116-20(2)  | repeal    |
| IIIA   |     |       |        | 160ZSA   | Election to treat grant of long term lease as disposal of freehold interest or head lease                    | 111    | 3         | 3,083       | 1    | 1997-98           |      | Implicit cut-off | 104-115(1)   | repeal    |
| IIIA   |     |       |        | 160ZT    | Payments for variation of lease  | 114    | 2         | 3,085       | 1    | 1997-98           |      | Implicit cut-off | 104-120(1)   | repeal    |
| IIIA   |     |       |        | 160ZU    | Renewal or extension of lease  | 116    | 0         | 3,085       | 1    | 1997-98           |      | Implicit cut-off | 104-10(5)(b); 104-25(4), (5)(b); 104-110(2)(b); 104-115(1), (2), (4); 104-125(1); 104-130(5) | repeal    |
| IIIA   |     |       |        | 160ZV    | Consideration for disposal   | 116    | 0         | 3,085       | 1    | 1997-98           |      | Implicit cut-off | 116-75   | repeal    |
| IIIA   |     |       |        | 160ZW    | Acquisition by lessee of reversionary interest of lessor   | 116    | 2         | 3,087       | 1    | 1997-98           |      | Implicit cut-off | 132-15   | repeal    |
| IIIA   |     |       |        | 160ZWA   | Roll-over or conversion of Crown lease   | 118    | 7         | 3,094       | 1    | 1997-98           |      | Implicit cut-off | Subdiv 124-J; 124-10   | repeal    |
| IIIA   |     |       |        | 160ZWB   | Interpretation   | 125    | 0         | 3,094       | 1    | 1997-98           |      | Implicit cut-off | 124-655; 995-1   | repeal    |
| IIIA   |     |       |        | 160ZWC   | Termination etc. of Crown lease followed by grant of fresh Crown lease or of freehold to lessee              | 125    | 2         | 3,096       | 1    | 1997-98           |      | Implicit cut-off | 124-655; 124-10  | repeal    |
| IIIA   |     |       |        | 160ZWD   | Termination etc. of Crown lease followed by grant of fresh Crown lease or of freehold to associate of lessee | 127    | 2         | 3,098       | 1    | 1997-98           |      | Implicit cut-off | 124-660  | repeal    |
| IIIA   |     |       |        | 160ZX    | Person becoming entitled to beneficial ownership of trust asset  | 129    | 1         | 3,099       | 1    | 1997-98           |      | Implicit cut-off | 104-75(1), (2)   | repeal    |
| IIIA   |     |       |        | 160ZY    | Dealing with right to receive income from trust  | 130    | 0         | 3,099       | 1    | 1997-98           |      | Implicit cut-off | 112-20(3)  | repeal    |
| IIIA   |     |       |        | 160ZYA   | Transfer of asset in satisfaction of right to receive income from trust                                      | 130    | 1         | 3,100       | 1    | 1997-98           |      | Implicit cut-off | 104-80   | repeal    |
| IIIA   |     |       |        | 160ZYB   | Dealing with interest in corpus of trust estate  | 131    | 3         | 3,103       | 1    | 1997-98           |      | Implicit cut-off | 104-90(1)  | repeal    |
| IIIA   |     |       |        | 160ZYC   | Application  | 134    | 0         | 3,103       | 1    | 1997-98           |      | Implicit cut-off | 130-20(1), (4)   | repeal    |
| IIIA   |     |       |        | 160ZYD   | Time of acquisition of certain bonus units   | 134    | 1         | 3,104       | 1    | 1997-98           |      | Implicit cut-off | TP 130-20(3)   | repeal    |
| IIIA   |     |       |        | 160ZYE   | Consideration in respect of acquisition  | 135    | 0         | 3,104       | 1    | 1997-98           |      | Implicit cut-off | 130-20(2), (3)   | repeal    |
| IIIA   |     |       |        | 160ZYE A | Cost base etc. of certain bonus units  | 135    | 1         | 3,105       | 1    | 1997-98           |      | Implicit cut-off | 130-20(3)  | repeal    |
| IIIA   |     |       |        | 160ZYE B | Disposal of units in PSTs by complying superannuation funds and other tax-advantaged entities                | 136    | 1         | 3,106       | 1    | 1997-98           |      | Implicit cut-off | 118-350  | repeal    |
| IIIA   |     |       |        | 160ZYF   | Application  | 137    | 0         | 3,106       | 1    | 1997-98           |      | Implicit cut-off | 130-20(1)  | repeal    |
| IIIA   |     |       |        | 160ZYG   | Time of acquisition of bonus shares  | 137    | 0         | 3,106       | 1    | 1997-98           |      | Implicit cut-off | TP 130-20(3)   | repeal    |
| IIIA   |     |       |        | 160ZYH   | Consideration in respect of acquisition  | 137    | 2         | 3,108       | 1    | 1997-98           |      | Implicit cut-off | Omitted  | repeal    |
| IIIA   |     |       |        | 160ZYHA  | Cost base etc. of certain bonus shares   | 139    | 1         | 3,109       | 1    | 1997-98           |      | Implicit cut-off | 130-20(3)  | repeal    |
| IIIA   |     |       |        | 160ZYHB  | Application  | 140    | 0         | 3,109       | 1    | 1997-98           |      | Implicit cut-off | 130-20(1)  | repeal    |
| IIIA   |     |       |        | 160ZYHC  | Cost base etc. of bonus shares   | 140    | 1         | 3,110       | 1    | 1997-98           |      | Implicit cut-off | 130-20(2)  | repeal    |
| IIIA   |     |       |        | 160ZYHD  | Meaning of reducing amount   | 141    | 0         | 3,110       | 1    | 1997-98           |      | Implicit cut-off | #N/A   | repeal    |
| IIIA   |     |       |        | 160ZYI   | Consideration for acquisition of shares by employees   | 141    | 0         | 3,110       | 1    | 1997-98           |      | Implicit cut-off | #N/A   | repeal    |



Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section  | Heading   | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details  | CCH table                     | ATAX<br>view |
|-----------|-----|----------|-----------|----------|---|-----------|--------------|----------------|----------|----------------------|------|------------------|-------------------------------|--------------|
| IIIA      |     |          |           | 160ZYJ   | Consideration for acquisition of share rights by employees                  | 141       | 1            | 3,111          | 1        | 1997-98              |      | Implicit cut-off | TP 130-95                     | repeal       |
| IIIA      |     |          |           | 160ZYJA  | Employee share trusts   | 142       | 3            | 3,114          | 1        | 1997-98              |      | Implicit cut-off | TP 130-110                    | repeal       |
| IIIA      |     |          |           | 160ZYJB  | Shares or rights under employee share scheme                                | 145       | 0            | 3,114          | 1        | 1997-98              |      | Implicit cut-off | 130-80; 130-83                | repeal       |
| IIIA      |     |          |           | 160ZYJC  | Shares or rights under employee share scheme—associates                     | 145       | 1            | 3,115          | 1        | 1997-98              |      | Implicit cut-off | 130-85(1)                     | repeal       |
| IIIA      |     |          |           | 160ZYJD  | Employee share trusts   | 146       | 0            | 3,115          | 1        | 1997-98              |      | Implicit cut-off | 130-90                        | repeal       |
| IIIA      |     |          |           | 160ZYJE  | Terms have same meaning as in Division 13A of Part III                      | 146       | 1            | 3,116          | 1        | 1997-98              |      | Implicit cut-off | Omitted                       | repeal       |
| IIIA      |     |          |           | 160ZYK   | Application   | 147       | 0            | 3,116          | 1        | 1997-98              |      | Implicit cut-off | 130-40(1), (2), (3),<br>(5)   | repeal       |
| IIIA      |     |          |           | 160ZYL   | Exercise of rights not to constitute disposal                               | 147       | 0            | 3,116          | 1        | 1997-98              |      | Implicit cut-off | 130-40(7)                     | repeal       |
| IIIA      |     |          |           | 160ZYM   | Time of acquisition of rights   | 147       | 1            | 3,117          | 1        | 1997-98              |      | Implicit cut-off | 130-45(1)                     | repeal       |
| IIIA      |     |          |           | 160ZYN   | Shareholder not to be deemed to have paid or given consideration for rights | 148       | 0            | 3,117          | 1        | 1997-98              |      | Implicit cut-off | 112-20(3)                     | repeal       |
| IIIA      |     |          |           | 160ZYO   | Exercise of rights  | 148       | 1            | 3,118          | 1        | 1997-98              |      | Implicit cut-off | 130-45(2)                     | repeal       |
| IIIA      |     |          |           | 160ZYP   | Division to be subject to Division 9  | 149       | 0            | 3,118          | 1        | 1997-98              |      | Implicit cut-off | Omitted                       | repeal       |
| IIIA      |     |          |           | 160ZYQ   | Application of Division to holders of convertible notes                     | 149       | 1            | 3,119          | 1        | 1997-98              |      | Implicit cut-off | 130-40(3)                     | repeal       |
| IIIA      |     |          |           | 160ZYQA  | Application   | 150       | 0            | 3,119          | 1        | 1997-98              |      | Implicit cut-off | 130-40(1), (2), (3),<br>(6)   | repeal       |
| IIIA      |     |          |           | 160ZYQB  | Exercise of rights not to constitute disposal                               | 150       | 0            | 3,119          | 1        | 1997-98              |      | Implicit cut-off | 130-40(7)                     | repeal       |
| IIIA      |     |          |           | 160ZYQC  | Time of acquisition of rights   | 150       | 0            | 3,119          | 1        | 1997-98              |      | Implicit cut-off | 130-45(1)                     | repeal       |
| IIIA      |     |          |           | 160ZYQD  | Unitholder not to be deemed to have paid or given consideration for rights  | 150       | 0            | 3,119          | 1        | 1997-98              |      | Implicit cut-off | 112-20(3)                     | repeal       |
| IIIA      |     |          |           | 160ZYQE  | Exercise of rights  | 150       | 1            | 3,120          | 1        | 1997-98              |      | Implicit cut-off | 130-45(2)                     | repeal       |
| IIIA      |     |          |           | 160ZYQF  | Application of Division to holders of convertible notes                     | 151       | 2            | 3,122          | 1        | 1997-98              |      | Implicit cut-off | 130-40(3)                     | repeal       |
| IIIA      |     |          |           | 160ZYR   | Application   | 153       | 0            | 3,122          | 1        | 1997-98              |      | Implicit cut-off | 130-40(1), (2), (3),<br>(5)   | repeal       |
| IIIA      |     |          |           | 160ZYS   | Exercise of option not to constitute disposal                               | 153       | 0            | 3,122          | 1        | 1997-98              |      | Implicit cut-off | 130-40(7)                     | repeal       |
| IIIA      |     |          |           | 160ZYT   | Time of acquisition of option   | 153       | 1            | 3,123          | 1        | 1997-98              |      | Implicit cut-off | 130-45(1)                     | repeal       |
| IIIA      |     |          |           | 160ZYU   | Shareholder not to be deemed to have paid or given consideration for option | 154       | 0            | 3,123          | 1        | 1997-98              |      | Implicit cut-off | 112-20(3)                     | repeal       |
| IIIA      |     |          |           | 160Zyv   | Exercise of option  | 154       | 1            | 3,124          | 1        | 1997-98              |      | Implicit cut-off | 130-40(4), (6); 130-<br>45(2) | repeal       |
| IIIA      |     |          |           | 160ZYW   | Division to be subject to Division 9  | 155       | 0            | 3,124          | 1        | 1997-98              |      | Implicit cut-off | Omitted                       | repeal       |
| IIIA      |     |          |           | 160ZYX   | Application of Division to holders of convertible notes                     | 155       | 1            | 3,125          | 1        | 1997-98              |      | Implicit cut-off | 130-40(3)                     | repeal       |
| IIIA      |     |          |           | 160ZYXA  | Application   | 156       | 0            | 3,125          | 1        | 1997-98              |      | Implicit cut-off | 130-40(1), (2), (3),<br>(6)   | repeal       |
| IIIA      |     |          |           | 160ZYXB  | Exercise of option not to constitute disposal                               | 156       | 0            | 3,125          | 1        | 1997-98              |      | Implicit cut-off | 130-40(7)                     | repeal       |
| IIIA      |     |          |           | 160ZYXC  | Time of acquisition of option   | 156       | 0            | 3,125          | 1        | 1997-98              |      | Implicit cut-off | 130-45(1)                     | repeal       |
| IIIA      |     |          |           | 160ZYXD  | Unitholder not to be deemed to have paid or given consideration for option  | 156       | 0            | 3,125          | 1        | 1997-98              |      | Implicit cut-off | 112-20(3)                     | repeal       |
| IIIA      |     |          |           | 160ZYXE  | Exercise of option  | 156       | 1            | 3,126          | 1        | 1997-98              |      | Implicit cut-off | 130-40(4), (6); 130-<br>45(2) | repeal       |
| IIIA      |     |          |           | 160ZYXF  | Application of Division to holders of convertible notes                     | 157       | 1            | 3,127          | 1        | 1997-98              |      | Implicit cut-off | 130-40(3)                     | repeal       |
| IIIA      |     |          |           | 160ZYY   | Definition  | 158       | 0            | 3,127          | 1        | 1997-98              |      | Implicit cut-off | Omitted                       | repeal       |
| IIIA      |     |          |           | 160ZY YA | Division not to apply to traditional securities                             | 158       | 0            | 3,127          | 1        | 1997-98              |      | Implicit cut-off | Omitted                       | repeal       |
| IIIA      |     |          |           | 160ZY Z  | Conversion of note not to constitute disposal                               | 158       | 0            | 3,127          | 1        | 1997-98              |      | Implicit cut-off | 130-60(2)                     | repeal       |
| IIIA      |     |          |           | 160ZZ    | Time of acquisition of shares   | 158       | 0            | 3,127          | 1        | 1997-98              |      | Implicit cut-off | 130-60                        | repeal       |
| IIIA      |     |          |           | 160ZZA   | Consideration in respect of acquisition                                     | 158       | 1            | 3,128          | 1        | 1997-98              |      | Implicit cut-off | 130-60(1)                     | repeal       |
| IIIA      |     |          |           | 160ZZB   | Division to be subject to Division 9  | 159       | 1            | 3,129          | 1        | 1997-98              |      | Implicit cut-off | Omitted                       | repeal       |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section  | Heading   | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details  | CCH table  | ATAX<br>view |
|-----------|-----|----------|-----------|----------|---|-----------|--------------|----------------|----------|----------------------|------|------------------|--|--------------|
| IIIA      |     |          |           | 160ZZBA  | Definition of convertible note  | 160       | 0            | 3,129          | 1        | 1997-98              |      | Implicit cut-off | Omitted  | repeal       |
| IIIA      |     |          |           | 160ZZBA  | Division not to apply to traditional securities   | 160       | 0            | 3,129          | 1        | 1997-98              |      | Implicit cut-off | Omitted  | repeal       |
| IIIA      |     |          |           | 160ZZBB  | Conversion of note not to constitute disposal   | 160       | 0            | 3,129          | 1        | 1997-98              |      | Implicit cut-off | 130-60(2)  | repeal       |
| IIIA      |     |          |           | 160ZZBC  | Time of acquisition of units  | 160       | 1            | 3,130          | 1        | 1997-98              |      | Implicit cut-off | 130-60   | repeal       |
| IIIA      |     |          |           | 160ZZBD  | Consideration in respect of acquisition   | 161       | 1            | 3,131          | 1        | 1997-98              |      | Implicit cut-off | 130-60(1)  | repeal       |
| IIIA      |     |          |           | 160ZZBE  | Conversion of notes into shares   | 162       | 0            | 3,131          | 1        | 1997-98              |      | Implicit cut-off | Omitted  | repeal       |
| IIIA      |     |          |           | 160ZZBF  | Conversion of notes into units  | 162       | 2            | 3,133          | 1        | 1997-98              |      | Implicit cut-off | Omitted  | repeal       |
| IIIA      |     |          |           | 160ZZD   | Industrial property   | 168       | 3            | 3,140          | 1        | 1997-98              |      | Implicit cut-off | 104-205; 110-25(1)<br>108-55; 108-60;<br>108-70(1); 108-75 | repeal       |
| IIIA      |     |          |           | 160ZZE   | Disposal of prospecting or mining right   | 171       | 0            | 3,140          | 1        | 1997-98              |      | Implicit cut-off |  | repeal       |
| IIIA      |     |          |           | 160ZZF   | Roll-over of prospecting rights and mining rights   | 171       | 6            | 3,146          | 1        | 1997-98              |      | Implicit cut-off | 124-710  | repeal       |
| IIIA      |     |          |           | 160ZZG   | Disposal of right to receive income from mining operations  | 177       | 1            | 3,147          | 1        | 1997-98              |      | Implicit cut-off | 104-45   | repeal       |
| IIIA      |     |          |           | 160ZZH   | Policies of insurance   | 178       | 0            | 3,147          | 1        | 1997-98              |      | Implicit cut-off | 118-300  | repeal       |
| IIIA      |     |          |           | 160ZZI   | Policies of life assurance  | 178       | 1            | 3,148          | 1        | 1997-98              |      | Implicit cut-off | 118-300  | repeal       |
| IIIA      |     |          |           | 160ZZJ   | Superannuation and approved deposit funds   | 179       | 1            | 3,149          | 1        | 1997-98              |      | Implicit cut-off | 118-305  | repeal       |
| IIIA      |     |          |           | 160ZZJA  | RSAs  | 180       | 1            | 3,150          | 1        | 1997-98              |      | Implicit cut-off | 118-310  | repeal       |
| IIIA      |     |          |           | 160ZZM   | Transfer of asset between spouses upon breakdown of marriage  | 188       | 1            | 3,158          | 1        | 1997-98              |      | Implicit cut-off | 126-5  | repeal       |
| IIIA      |     |          |           | 160ZZMA  | Transfer of assets from company or trust to spouse upon breakdown of marriage                                       | 189       | 7            | 3,165          | 1        | 1997-98              |      | Implicit cut-off | 126-15   | repeal       |
| IIIA      |     |          |           | 160ZZOA  | Companies ceasing to be related after section 160ZZO application  | 215       | 2            | 3,186          | 1        | 1997-98              |      | Implicit cut-off | 104-175(1)   | repeal       |
| IIIA      |     |          |           | 160ZZOB  | Effect of section 160ZZO on certain liquidations  | 217       | 2            | 3,188          | 1        | 1997-98              |      | Implicit cut-off | 126-85(1)  | repeal       |
| IIIA      |     |          |           | 160ZZOC  | Definitions used in section 160ZZOB   | 219       | 2            | 3,190          | 1        | 1997-98              |      | Implicit cut-off | 126-85(3)  | repeal       |
| IIIA      |     |          |           | 160ZZP   | Exchange of shares in the same company  | 221       | 2            | 3,192          | 1        | 1997-98              |      | Implicit cut-off | 124-10(2); 124-<br>15(2)                                   | repeal       |
| IIIA      |     |          |           | 160ZZPE  | Renewal or extension of statutory licence   | 248       | 2            | 3,219          | 1        | 1997-98              |      | Implicit cut-off | 124-10; 124-140  | repeal       |
| IIIA      |     |          |           | 160ZZPI  | Merger of qualifying superannuation funds   | 257       | 2            | 3,228          | 1        | 1997-98              |      | Implicit cut-off | Omitted  | repeal       |
| IIIA      |     |          |           | 160ZZPIA | Definitions for the purposes of section 160ZZPI   | 259       | 2            | 3,230          | 1        | 1997-98              |      | Implicit cut-off | Omitted  | repeal       |
| IIIA      |     |          |           | 160ZZPJ  | Changes in trust deeds  | 261       | 3            | 3,233          | 1        | 1997-98              |      | Implicit cut-off | Subdiv 126-C   | repeal       |
| IIIA      |     |          |           | 160ZZPK  | Definitions   | 264       | 3            | 3,236          | 1        | 1997-98              |      | Implicit cut-off | Omitted  | repeal       |
| IIIA      |     |          |           | 160ZZPL  | Assets, active assets and roll-over assets  | 267       | 4            | 3,240          | 1        | 1997-98              |      | Implicit cut-off | 123-50(3)  | repeal       |
| IIIA      |     |          |           | 160ZZPM  | Associates  | 271       | 0            | 3,240          | 1        | 1997-98              |      | Implicit cut-off | 123-55(1)  | repeal       |
| IIIA      |     |          |           | 160ZZPN  | Entity connected with taxpayer  | 271       | 2            | 3,242          | 1        | 1997-98              |      | Implicit cut-off | 123-60(1)  | repeal       |
| IIIA      |     |          |           | 160ZZPN  | Controlling individual  | 273       | 2            | 3,244          | 1        | 1997-98              |      | Implicit cut-off | Omitted  | repeal       |
| IIIA      |     |          |           | 160ZZPO  | What this Subdivision is about  | 275       | 1            | 3,245          | 1        | 1997-98              |      | Implicit cut-off | 123-1; 123-5   | repeal       |
| IIIA      |     |          |           | 160ZZPP  | Threshold criteria in respect of maximum net value of assets of taxpayer and related persons                        | 276       | 0            | 3,245          | 1        | 1997-98              |      | Implicit cut-off | 123-10(e)  | repeal       |
| IIIA      |     |          |           | 160ZZPQ  | When roll-over relief is available  | 276       | 3            | 3,248          | 1        | 1997-98              |      | Implicit cut-off | 123-10(f)  | repeal       |
| IIIA      |     |          |           | 160ZZPQ  | No election if election already made under Division 17B   | 279       | 0            | 3,248          | 1        | 1997-98              |      | Implicit cut-off | 123-10(h)  | repeal       |
| IIIA      |     |          |           | 160ZZPR  | How net non-goodwill roll-over amount is worked out   | 279       | 2            | 3,250          | 1        | 1997-98              |      | Implicit cut-off | 123-25   | repeal       |
| IIIA      |     |          |           | 160ZZPS  | How net goodwill roll-over amount is worked out   | 281       | 1            | 3,251          | 1        | 1997-98              |      | Implicit cut-off | 123-25   | repeal       |
| IIIA      |     |          |           | 160ZZPT  | Nomination of replacement assets  | 282       | 2            | 3,253          | 1        | 1997-98              |      | Implicit cut-off | 123-10(g)  | repeal       |
| IIIA      |     |          |           | 160ZZPU  | Application of net goodwill roll-over amount if the only replacement assets are goodwill                            | 284       | 2            | 3,255          | 1        | 1997-98              |      | Implicit cut-off | 123-30   | repeal       |
| IIIA      |     |          |           | 160ZZPV  | Application of net roll-over amounts if the only replacement assets are assets other than goodwill                  | 286       | 2            | 3,257          | 1        | 1997-98              |      | Implicit cut-off | 123-35   | repeal       |
| IIIA      |     |          |           | 160ZZPW  | Application of net roll-over amounts if the replacement assets include both goodwill and assets other than goodwill | 288       | 3            | 3,260          | 1        | 1997-98              |      | Implicit cut-off | Omitted  | repeal       |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section  | Heading   | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details  | CCH table                                    | ATAX<br>view |
|-----------|-----|----------|-----------|----------|---|-----------|--------------|----------------|----------|----------------------|------|------------------|--|--------------|
| IIIA      |     |          |           | 160ZZPX  | Change of status of replacement asset   | 291       | 1            | 3,261          | 1        | 1997-98              |      | Implicit cut-off | 104-185                                      | repeal       |
| IIIA      |     |          |           | 160ZZPX  | Change of circumstances of company or unit trust  | 292       | 1            | 3,262          | 1        | 1997-98              |      | Implicit cut-off | 104-190                                      | repeal       |
| IIIA      |     |          |           | 160ZZPY  | Roll-over of replacement asset under another provision of Part IIIA other than section 160X                   | 293       | 1            | 3,263          | 1        | 1997-98              |      | Implicit cut-off | 104-185                                      | repeal       |
| IIIA      |     |          |           | 160ZZPZ  | Roll-over of replacement asset under section 160X   | 294       | 1            | 3,264          | 1        | 1997-98              |      | Implicit cut-off | 123-85(1)                                    | repeal       |
| IIIA      |     |          |           | 160ZZPZA | What this Division is about   | 295       | 0            | 3,264          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZPZB | Structure of the Division   | 295       | 1            | 3,265          | 1        | 1997-98              |      | Implicit cut-off | Omitted                                      | repeal       |
| IIIA      |     |          |           | 160ZZPZC | Scope of Subdivision  | 296       | 0            | 3,265          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZPZD | Conditions for exemption  | 296       | 1            | 3,266          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZPZE | What happens if the disposal is exempt  | 297       | 1            | 3,267          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZPZF | Taxpayers under 55 must roll over proceeds, or lose exemption   | 298       | 1            | 3,268          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZPZG | Scope of Subdivision  | 299       | 0            | 3,268          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZPZH | Single-controller conditions  | 299       | 2            | 3,270          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZPZI | Dual-controller conditions  | 301       | 2            | 3,272          | 1        | 1997-98              |      | Implicit cut-off | 103-25                                       | repeal       |
| IIIA      |     |          |           | 160ZZPZJ | What happens if the disposal is exempt  | 303       | 1            | 3,273          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZPZK | Exemption reduced if controlling individual did not control taxpayer throughout taxpayer's ownership of asset | 304       | 1            | 3,274          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZPZL | Exemption reduced if net capital losses available from previous years   | 305       | 1            | 3,275          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZPZN | List of expressions   | 306       | 1            | 3,276          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZPZO | CGT retirement exemption limit  | 307       | 1            | 3,277          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZPZA | Actual consideration  | 308       | 0            | 3,277          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZPZF | Controlling individual  | 308       | 1            | 3,278          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZPZG | Pattern of distributions test   | 309       | 1            | 3,279          | 1        | 1997-98              |      | Implicit cut-off | #N/A   | repeal       |
| IIIA      |     |          |           | 160ZZR   | Exemption of part of gain attributable to goodwill  | 28        | 3            | 3,309          | 1        | 1997-98              |      | Implicit cut-off | 118-250; 118-255<br>118-260; Subdiv<br>960-M | repeal       |
| IIIA      |     |          |           | 160ZZRA  | Calculation of exemption threshold for purposes of section 160ZZR   | 31        | 2            | 3,311          | 1        | 1997-98              |      | Implicit cut-off | 138-1(1)                                     | repeal       |
| IIIA      |     |          |           | 160ZZRA  | Outline of Division   | 33        | 0            | 3,311          | 1        | 1997-98              |      | Implicit cut-off | 138-15(3); 138-30;<br>138-85                 | repeal       |
| IIIA      |     |          |           | 160ZZRA  | Interpretation  | 33        | 2            | 3,313          | 1        | 1997-98              |      | Implicit cut-off | 138-15(2)                                    | repeal       |
| IIIA      |     |          |           | 160ZZRB  | When companies under common ownership   | 35        | 0            | 3,313          | 1        | 1997-98              |      | Implicit cut-off | 138-245(1) item 2                            | repeal       |
| IIIA      |     |          |           | 160ZZRB  | Cost base etc. of certain assets  | 35        | 1            | 3,314          | 1        | 1997-98              |      | Implicit cut-off | 138-160(5)                                   | repeal       |
| IIIA      |     |          |           | 160ZZRB  | Meaning of indexed common ownership market value  | 36        | 0            | 3,314          | 1        | 1997-98              |      | Implicit cut-off | 138-15(2); 138-425; 138-435                  | repeal       |
| IIIA      |     |          |           | 160ZZRC  | Underlying interest   | 36        | 1            | 3,315          | 1        | 1997-98              |      | Implicit cut-off | 138-15(1); 138-20(1)                         | repeal       |
| IIIA      |     |          |           | 160ZZRD  | Transfers of assets between companies under common ownership  | 37        | 0            | 3,315          | 1        | 1997-98              |      | Implicit cut-off | No equivalent                                | repeal       |
| IIIA      |     |          |           | 160ZZRD  | How Division applies to grouped assets  | 37        | 0            | 3,315          | 1        | 1997-98              |      | Implicit cut-off | 138-85(1), (2)                               | repeal       |
| IIIA      |     |          |           | 160ZZRD  | How Division applies to depreciable assets  | 37        | 1            | 3,316          | 1        | 1997-98              |      | Implicit cut-off | 138-245(2)                                   | repeal       |
| IIIA      |     |          |           | 160ZZRD  | Application of Subdivision E  | 38        | 0            | 3,316          | 1        | 1997-98              |      | Implicit cut-off | 138-430; 138-440                             | repeal       |
| IIIA      |     |          |           | 160ZZRD  | Application of Subdivision F  | 38        | 1            | 3,317          | 1        | 1997-98              |      | Implicit cut-off | 138-365(2), (3)                              | repeal       |
| IIIA      |     |          |           | 160ZZRD  | Depreciable property groups   | 39        | 2            | 3,319          | 1        | 1997-98              |      | Implicit cut-off | 138-365(2), (4)                              | repeal       |
| IIIA      |     |          |           | 160ZZRD  | Pre-common ownership groups   | 41        | 1            | 3,320          | 1        | 1997-98              |      | Implicit cut-off | 138-365(2), (5)                              | repeal       |
| IIIA      |     |          |           | 160ZZRD  | Post-common ownership groups  | 42        | 1            | 3,321          | 1        | 1997-98              |      | Implicit cut-off | 138-375                                      | repeal       |
| IIIA      |     |          |           | 160ZZRD  | Shares or loans created after first asset in group is disposed of   | 43        | 0            | 3,321          | 1        | 1997-98              |      | Implicit cut-off | 138-90                                       | repeal       |
| IIIA      |     |          |           | 160ZZRD  | Shares in, and loans to, transferor—depreciable assets—deemed disposal  | 43        | 1            | 3,322          | 1        | 1997-98              |      | Implicit cut-off | 138-100(2), (3)                              | repeal       |
| IIIA      |     |          |           | 160ZZRD  | Shares of different classes   | 44        | 1            | 3,323          | 1        | 1997-98              |      | Implicit cut-off | 138-95                                       | repeal       |
| IIIA      |     |          |           | 160ZZRD  | Loans to transferor—depreciable assets  | 45        | 1            | 3,324          | 1        | 1997-98              |      | Implicit cut-off |  |              |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div | Sdi v | Gro up | Section | Heading   | Page # | How many? | Cumul Total | Type | Last year or date | Last | Cut-off details  | CCH table                      | ATAX view |
|--------|-----|-------|--------|---------|---|--------|-----------|-------------|------|-------------------|------|------------------|--------------------------------|-----------|
| IIIA   |     |       |        | 160ZZRD | Loans to transferor—depreciable assets—deemed disposal  | 46     | 1         | 3,325       | 1    | 1997-98           |      | Implicit cut-off | 138-105(1)                     | repeal    |
| IIIA   |     |       |        | 160ZZRD | More than one loan  | 47     | 1         | 3,326       | 1    | 1997-98           |      | Implicit cut-off | 138-105(2), (3)                | repeal    |
| IIIA   |     |       |        | 160ZZRE | Shares in, and loans to, transferor—deemed disposal and re-acquisition  | 48     | 6         | 3,332       | 1    | 1997-98           |      | Implicit cut-off | 138-245(2)                     | repeal    |
| IIIA   |     |       |        | 160ZZRF | First asset acquired before transferor and transferee came under common ownership—shares in, and loans to, transferor—reduction in cost base etc.                 | 54     | 2         | 3,334       | 1    | 1997-98           |      | Implicit cut-off | 138-160(1)                     | repeal    |
| IIIA   |     |       |        | 160ZZRF | First asset acquired when transferor and transferee under common ownership—shares in, and loans to, transferor—reduction in cost base etc.                        | 56     | 1         | 3,335       | 1    | 1997-98           |      | Implicit cut-off | 138-185                        | repeal    |
| IIIA   |     |       |        | 160ZZRG | Indirect equity or debt interests in transferor—reduction in cost base etc.   | 57     | 0         | 3,335       | 1    | 1997-98           |      | Implicit cut-off | 138-425                        | repeal    |
| IIIA   |     |       |        | 160ZZRH | Equity interests in transferee—compensatory increase in cost base etc.  | 57     | 2         | 3,337       | 1    | 1997-98           |      | Implicit cut-off | 138-435                        | repeal    |
| IIIA   |     |       |        | 160ZZRI | Object  | 59     | 0         | 3,337       | 1    | 1997-98           |      | Implicit cut-off | 140-1                          | repeal    |
| IIIA   |     |       |        | 160ZZRJ | Simplified outline  | 59     | 1         | 3,338       | 1    | 1997-98           |      | Implicit cut-off | 140-1; 140-5; 140-45           | repeal    |
| IIIA   |     |       |        | 160ZZRK | List of definitions   | 60     | 1         | 3,339       | 1    | 1997-98           |      | Implicit cut-off | Omitted                        | repeal    |
| IIIA   |     |       |        | 160ZZRL | Requirements for Division to apply  | 61     | 1         | 3,340       | 1    | 1997-98           |      | Implicit cut-off | 140-10; 104-140                | repeal    |
| IIIA   |     |       |        | 160ZZRM | Share value shift under an arrangement  | 62     | 2         | 3,342       | 1    | 1997-98           |      | Implicit cut-off | 140-15(1)                      | repeal    |
| IIIA   |     |       |        | 160ZZRN | Controller of a company etc.  | 64     | 1         | 3,343       | 1    | 1997-98           |      | Implicit cut-off | 140-20                         | repeal    |
| IIIA   |     |       |        | 160ZZRO | Material decrease, material increase and total market value increase  | 65     | 2         | 3,345       | 1    | 1997-98           |      | Implicit cut-off | 140-25                         | repeal    |
| IIIA   |     |       |        | 160ZZRP | Consequences of value shift to pre-CGT share  | 67     | 1         | 3,346       | 1    | 1997-98           |      | Implicit cut-off | 140-90(1)                      | repeal    |
| IIIA   |     |       |        | 160ZZRQ | Consequences of value shift to post-CGT share   | 68     | 4         | 3,350       | 1    | 1997-98           |      | Implicit cut-off | 140-55(1)                      | repeal    |
| IIIA   |     |       |        | 160ZZRR | Interpretation  | 72     | 4         | 3,354       | 1    | 1997-98           |      | Implicit cut-off | 149-60                         | repeal    |
| IIIA   |     |       |        | 160ZZRR | What is a 100% subsidiary   | 76     | 1         | 3,355       | 1    | 1997-98           |      | Implicit cut-off | 975-505                        | repeal    |
| IIIA   |     |       |        | 160ZZRR | Position to affect rights in relation to a company  | 77     | 1         | 3,356       | 1    | 1997-98           |      | Implicit cut-off | 975-150                        | repeal    |
| IIIA   |     |       |        | 160ZZRS | Indirect beneficial interest in asset   | 78     | 0         | 3,356       | 1    | 1997-98           |      | Implicit cut-off | 149-15(4)                      | repeal    |
| IIIA   |     |       |        | 160ZZRT | Indirect beneficial interest in income derived from asset   | 78     | 0         | 3,356       | 1    | 1997-98           |      | Implicit cut-off | 149-15(5)                      | repeal    |
| IIIA   |     |       |        | 160ZZRU | Acquisition of percentage of underlying interests as a result of death  | 78     | 1         | 3,357       | 1    | 1997-98           |      | Implicit cut-off | 149-30(3), (4); 149-60(4), (5) | repeal    |
| IIIA   |     |       |        | 160ZZS  | Changes in majority underlying interests in assets of taxpayers other than public entities  | 79     | 1         | 3,358       | 1    | 1997-98           |      | Implicit cut-off | 149-30; 149-35                 | repeal    |
| IIIA   |     |       |        | 160ZZSA | Public entities to determine at identified times whether changes have occurred since 19 September 1985 in majority underlying interests in assets of the entities | 80     | 1         | 3,359       | 1    | 1997-98           |      | Implicit cut-off | 149-55; 149-60                 | repeal    |
| IIIA   |     |       |        | 160ZZSB | Date of acquisition of asset if failure to make determination on time   | 81     | 1         | 3,360       | 1    | 1997-98           |      | Implicit cut-off | 149-65; 149-75                 | repeal    |
| IIIA   |     |       |        | 160ZZSC | If no continuity of majority underlying interests found at first test time  | 82     | 1         | 3,361       | 1    | 1997-98           |      | Implicit cut-off | Omitted                        | repeal    |
| IIIA   |     |       |        | 160ZZSD | If no continuity of majority underlying interests at later test time  | 83     | 1         | 3,362       | 1    | 1997-98           |      | Implicit cut-off | 149-70; 149-75                 | repeal    |
| IIIA   |     |       |        | 160ZZSE | Abnormal trading in shares in a public company or units in a publicly traded unit trust   | 84     | 1         | 3,363       | 1    | 1997-98           |      | Implicit cut-off | 149-55(5), (6); 960-220        | repeal    |
| IIIA   |     |       |        | 160ZZSF | Abnormal trading: general provision   | 85     | 0         | 3,363       | 1    | 1997-98           |      | Implicit cut-off | 149-55(5), (7); 960-225        | repeal    |
| IIIA   |     |       |        | 160ZZSG | Abnormal trading: 5% of shares or units in one transaction  | 85     | 0         | 3,363       | 1    | 1997-98           |      | Implicit cut-off | 960-230                        | repeal    |
| IIIA   |     |       |        | 160ZZSH | Abnormal trading: suspected acquisition or merger   | 85     | 0         | 3,363       | 1    | 1997-98           |      | Implicit cut-off | 960-240                        | repeal    |
| IIIA   |     |       |        | 160ZZSI | Abnormal trading—20% of shares or units traded over 60 day period   | 85     | 1         | 3,364       | 1    | 1997-98           |      | Implicit cut-off | 960-245                        | repeal    |
| IIIA   |     |       |        | 160ZZSJ | What this Subdivision is about  | 86     | 0         | 3,364       | 1    | 1997-98           |      | Implicit cut-off | 149-100; 149-105               | repeal    |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div | Sdi v | Gro up | Section | Heading   | Page # | How many? | Cumul Total | Type | Last year or date | Last | Cut-off details       | CCH table                    | ATAX view |
|--------|-----|-------|--------|---------|---|--------|-----------|-------------|------|-------------------|------|-----------------------|------------------------------|-----------|
| IIIA   |     |       |        | 160ZZSK | Holdings of less than 1% in public company or publicly traded unit trust  | 86     | 1         | 3,365       | 1    | 1997-98           |      | Implicit cut-off      | 149-110                      | repeal    |
| IIIA   |     |       |        | 160ZZSL | Holdings of less than 1% in interposed public company or interposed publicly traded unit trust                            | 87     | 1         | 3,366       | 1    | 1997-98           |      | Implicit cut-off      | 149-115                      | repeal    |
| IIIA   |     |       |        | 160ZZSM | Notional single shareholder or unitholder   | 88     | 2         | 3,368       | 1    | 1997-98           |      | Implicit cut-off      | 149-120; 149-125;<br>149-130 | repeal    |
| IIIA   |     |       |        | 160ZZSN | Capital shareholding and dividend shareholding of less than 1%  | 90     | 1         | 3,369       | 1    | 1997-98           |      | Implicit cut-off      | 166-240                      | repeal    |
| IIIA   |     |       |        | 160ZZSO | Capital unitholding and income unitholding of less than 1%  | 91     | 0         | 3,369       | 1    | 1997-98           |      | Implicit cut-off      | 149-135                      | repeal    |
| IIIA   |     |       |        | 160ZZSP | Shares that are part of a substantial shareholding  | 91     | 1         | 3,370       | 1    | 1997-98           |      | Implicit cut-off      | 166-245                      | repeal    |
| IIIA   |     |       |        | 160ZZSR | What this Subdivision is about  | 92     | 1         | 3,371       | 1    | 1997-98           |      | Implicit cut-off      | 149-145                      | repeal    |
| IIIA   |     |       |        | 160ZZSS | When fund, special company or government body is taken to have rights to capital, dividends or other income               | 93     | 2         | 3,373       | 1    | 1997-98           |      | Implicit cut-off      | 149-150; 149-155             | repeal    |
| IIIA   |     |       |        | 160ZZST | Members of former mutual insurance organisation taken to hold underlying interests in assets since base time              | 95     | 1         | 3,374       | 1    | 1997-98           |      | Implicit cut-off      | 149-165; 149-170             | repeal    |
| IIIA   |     |       |        | 160ZZT  | Disposal of shares or interest in trust   | 96     | 4         | 3,378       | 1    | 1997-98           |      | Implicit cut-off      | 104-230(1), (2), (6)         | repeal    |
| IIIA   |     |       |        | 160ZZU  | Keeping of records  | 100    | 5         | 3,383       | 1    | 1997-98           |      | Implicit cut-off      | 121-20; 121-25;<br>121-30    | repeal    |
| IV     |     |       |        | 163B    | Late lodgment of returns by persons other than relevant entities, instalment taxpayers and full self-assessment taxpayers | 120    | 3         | 3,401       | 1    | 1999-2000         |      | Clean                 | #N/A                         | repeal    |
| VI     | 1   |       |        | 205     | Taxpayer leaving Australia  | 226    | 1         | 3,505       | 2    | 30/06/2000        |      | Clean                 | #N/A                         | repeal    |
| VI     | 1   |       |        | 206     | Extension of time and payment of tax by instalments   | 227    | 0         | 3,505       | 2    | 30/06/2000        |      | Clean                 | #N/A                         | repeal    |
| VI     | 1   |       |        | 208     | Tax a debt due to the Commonwealth  | 227    | 1         | 3,506       | 2    | 30/06/2000        |      | Clean                 | #N/A                         | repeal    |
| VI     | 1   |       |        | 209     | Recovery of tax   | 228    | 1         | 3,507       | 2    | 30/06/2000        |      | Clean                 | #N/A                         | repeal    |
| VI     | 1   |       |        | 214     | Substituted service   | 229    | 1         | 3,508       | 2    | 30/06/2000        |      | Clean                 | #N/A                         | repeal    |
| VI     | 1   |       |        | 218     | Commissioner may collect tax from person owing money to taxpayer  | 235    | 3         | 3,516       | 2    | 30/06/2000        |      | Clean                 | #N/A                         | repeal    |
| VI     | 1A  |       |        | 221AAA  | Application   | 288    | 0         | 3,566       | 1    | 1988-89           |      | Cutting off provision | #N/A                         | repeal    |
| VI     | 1A  |       |        | 221AA   | Interpretation  | 288    | 1         | 3,567       | 1    | 1988-89           |      | Clean                 | #N/A                         | repeal    |
| VI     | 1A  |       |        | 221AB   | Modified application of Division for early balancing companies  | 289    | 0         | 3,567       | 1    | 1988-89           |      | Clean                 | #N/A                         | repeal    |
| VI     | 1A  |       |        | 221AC   | Liability to pay instalments of tax   | 289    | 1         | 3,568       | 1    | 1988-89           |      | Clean                 | #N/A                         | repeal    |
| VI     | 1A  |       |        | 221AD   | Amount of notional tax  | 290    | 2         | 3,570       | 1    | 1988-89           |      | Clean                 | #N/A                         | repeal    |
| VI     | 1A  |       |        | 221AE   | Amount of instalment of tax   | 292    | 3         | 3,573       | 1    | 1988-89           |      | Clean                 | #N/A                         | repeal    |
| VI     | 1A  |       |        | 221AF   | When instalment of tax payable  | 295    | 1         | 3,574       | 1    | 1988-89           |      | Clean                 | #N/A                         | repeal    |
| VI     | 1A  |       |        | 221AG   | Estimated income tax  | 296    | 6         | 3,580       | 1    | 1988-89           |      | Clean                 | #N/A                         | repeal    |
| VI     | 1A  |       |        | 221AH   | Notice of alteration of amount of instalment  | 302    | 1         | 3,581       | 1    | 1988-89           |      | Clean                 | #N/A                         | repeal    |
| VI     | 1A  |       |        | 221AI   | Application of payments of instalments of tax   | 303    | 1         | 3,582       | 1    | 1988-89           |      | Clean                 | #N/A                         | repeal    |
| VI     | 1A  |       |        | 221AJ   | Notice of instalment of tax to be prima facie evidence  | 304    | 2         | 3,584       | 1    | 1988-89           |      | Clean                 | #N/A                         | repeal    |
| VI     | 1B  |       |        | 221AK   | General interpretative provisions   | 306    | 2         | 3,586       | 1    | 1994-95           |      |                       | #N/A                         | repeal    |
| VI     | 1B  |       |        | 221AKA  | Termination of operation of this Division   | 308    | 1         | 3,587       | 1    | 1994-95           |      | Cutting off provision | #N/A                         | repeal    |
| VI     | 1B  |       |        | 221AL   | Net capital gains to be disregarded in making certain calculations  | 309    | 1         | 3,588       | 1    | 1994-95           |      |                       | #N/A                         | repeal    |
| VI     | 1B  |       |        | 221AM   | When income tax becomes due and payable   | 310    | 0         | 3,588       | 1    | 1994-95           |      |                       | #N/A                         | repeal    |
| VI     | 1B  |       |        | 221AN   | Modified application of Division for certain entities with substituted accounting periods                                 | 310    | 2         | 3,590       | 1    | 1994-95           |      |                       | #N/A                         | repeal    |
| VI     | 1B  |       |        | 221AO   | Liability to make payments under this Division  | 312    | 0         | 3,590       | 1    | 1994-95           |      |                       | #N/A                         | repeal    |
| VI     | 1B  |       |        | 221AP   | When initial payment to be made   | 312    | 1         | 3,591       | 1    | 1994-95           |      |                       | #N/A                         | repeal    |
| VI     | 1B  |       |        | 221AQ   | Amount of initial payment   | 313    | 1         | 3,592       | 1    | 1994-95           |      |                       | #N/A                         | repeal    |
| VI     | 1B  |       |        | 221AR   | Power of relevant entity to revise estimate in certain circumstances  | 314    | 1         | 3,593       | 1    | 1994-95           |      |                       | #N/A                         | repeal    |
| VI     | 1B  |       |        | 221AS   | Statement as to basis of estimate   | 315    | 0         | 3,593       | 1    | 1994-95           |      |                       | #N/A                         | repeal    |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section | Heading   | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details       | CCH table | ATAX<br>view |
|-----------|-----|----------|-----------|---------|---|-----------|--------------|----------------|----------|----------------------|------|-----------------------|-----------|--------------|
| VI        | 1B  |          |           | 221AT   | Circumstances in which initial payment not required   | 315       | 1            | 3,594          | 1        | 1994-95              |      |                       | #N/A      | repeal       |
| VI        | 1B  |          |           | 221AU   | Election to make single payment   | 316       | 2            | 3,596          | 1        | 1994-95              |      |                       | #N/A      | repeal       |
| VI        | 1B  |          |           | 221AV   | Power of Commissioner to reduce amount of initial payment or waive initial payment                      | 318       | 1            | 3,597          | 1        | 1994-95              |      |                       | #N/A      | repeal       |
| VI        | 1B  |          |           | 221AW   | Power of Commissioner to vary estimate of income tax  | 319       | 1            | 3,598          | 1        | 1994-95              |      |                       | #N/A      | repeal       |
| VI        | 1B  |          |           | 221AX   | Initial payment avoidance arrangements  | 320       | 6            | 3,604          | 1        | 1994-95              |      |                       | #N/A      | repeal       |
| VI        | 1B  |          |           | 221AY   | Additional tax if income or deduction transferred under avoidance scheme                                | 326       | 2            | 3,606          | 1        | 1994-95              |      |                       | #N/A      | repeal       |
| VI        | 1B  |          |           | 221AZ   | Additional payments to form part of initial payment   | 328       | 0            | 3,606          | 1        | 1994-95              |      |                       | #N/A      | repeal       |
| VI        | 1B  |          |           | 221AZA  | Refund to reduce initial payment of tax   | 328       | 1            | 3,607          | 1        | 1994-95              |      |                       | #N/A      | repeal       |
| VI        | 1B  |          |           | 221AZB  | Notional tax  | 329       | 1            | 3,608          | 1        | 1994-95              |      |                       | #N/A      | repeal       |
| VI        | 1B  |          |           | 221AZC  | Modification of notional tax for certain entities with substituted early accounting periods             | 1         | 1            | 3,609          | 1        | 1994-95              |      |                       | #N/A      | repeal       |
| VI        | 1B  |          |           | 221AZD  | Final tax liability   | 2         | 1            | 3,610          | 1        | 1994-95              |      |                       | #N/A      | repeal       |
| VI        | 1B  |          |           | 221AZE  | Additional tax if estimate incorrect  | 3         | 3            | 3,613          | 1        | 1994-95              |      |                       | #N/A      | repeal       |
| VI        | 1B  |          |           | 221AZF  | Crediting of payments   | 6         | 1            | 3,614          | 1        | 1994-95              |      |                       | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZH  | Interpretation  | 7         | 1            | 3,615          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZI  | References to tax payable modified for years in which taxpayer had net capital gain                     | 8         | 1            | 3,616          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZJA | Application of this Division  | 9         | 1            | 3,617          | 1        | 1999-2000            |      | Cutting off provision | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZJ  | Object of Division  | 10        | 0            | 3,617          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZK  | Liability to pay instalments  | 10        | 2            | 3,619          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZKA | Classification and likely tax in certain cases  | 12        | 1            | 3,620          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZKB | For 1999-2000, some medium and small taxpayers need not pay instalment due in month 18                  | 13        | 1            | 3,621          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZKC | Deferring payment of the final instalment for 1999-2000   | 14        | 3            | 3,624          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZKD | Notification of deferred payments   | 17        | 0            | 3,624          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZKE | Effect on sections 221AZKB and 221AZKC if assessment is amended   | 17        | 1            | 3,625          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZKE | Modified application of sections 221AZKB and 221AZKC to entity adopting a substituted accounting period | 18        | 0            | 3,625          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZL  | Commissioner may waive or reduce instalment   | 18        | 0            | 3,625          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZM  | Entitlement to instalment credit  | 18        | 1            | 3,626          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZMA | Medium taxpayer in large group treated as large taxpayer  | 19        | 1            | 3,627          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZMB | Instalment taxpayer groups  | 20        | 0            | 3,627          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZMC | When one instalment taxpayer controls another   | 20        | 1            | 3,628          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZN  | General rule for calculating likely tax   | 21        | 1            | 3,629          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZO  | Taxpayer may lodge estimates of current year's tax  | 22        | 0            | 3,629          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZQ  | Refund of excessive instalment on downwards estimate  | 23        | 0            | 3,630          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZR  | Liability to pay an additional amount on upwards estimate   | 23        | 1            | 3,631          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZS  | Taxpayer must specify taxable income etc. in return   | 24        | 0            | 3,631          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZT  | Due date for payment of tax   | 24        | 0            | 3,631          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VI        | 1C  |          |           | 221AZU  | Additional tax if income or deduction transferred under avoidance scheme                                | 24        | 4            | 3,635          | 1        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VII       |     |          |           | 222AA   | Part to stop applying   | 279       | 0            | 3,886          | 2        | 1999-2000            |      | Cutting off provision | #N/A      | repeal       |
| VII       |     |          |           | 222A    | Interpretation  | 279       | 4            | 3,890          | 2        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VII       |     |          |           | 222B    | Taxation statements   | 283       | 2            | 3,892          | 2        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VII       |     |          |           | 222C    | Reasonably arguable   | 285       | 2            | 3,894          | 2        | 1999-2000            |      | Clean                 | #N/A      | repeal       |
| VII       |     |          |           | 222D    | Treating a law as not applying  | 287       | 0            | 3,894          | 2        | 1999-2000            |      | Clean                 | #N/A      | repeal       |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div | Sdi v | Gro up | Section | Heading   | Page # | How many? | Cumul Total | Type | Last year or date | Last                 | Cut-off details | CCH table | ATAX view |
|--------|-----|-------|--------|---------|---|--------|-----------|-------------|------|-------------------|----------------------|-----------------|-----------|-----------|
| VII    |     |       |        | 222E    | Taxation statement can apply to different years   | 287    | 0         | 3,894       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 222F    | Omission of assessable income from return   | 287    | 0         | 3,894       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 222     | Penalty for failure to keep or furnish documents or information   | 287    | 1         | 3,895       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 224     | Penalty tax where certain anti-avoidance provisions apply   | 288    | 3         | 3,898       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 225     | Penalty tax where Division 13 of Part III applies   | 291    | 3         | 3,901       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226     | Penalty tax where Part IVA applies—general  | 294    | 1         | 3,902       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226AA   | Penalty tax where Part IVA applies—foreign tax credits  | 295    | 2         | 3,904       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226B    | Certain penalty tax under scheme sections not payable because of advice etc.  | 297    | 0         | 3,904       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226C    | Further penalty tax—scheme sections   | 297    | 1         | 3,905       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226D    | Reduction of penalty tax under scheme sections—disclosure after tax audit notified  | 298    | 0         | 3,905       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226E    | Reduction of penalty tax under scheme sections—disclosure before tax audit notified   | 298    | 0         | 3,905       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226F    | When disclosure about scheme sections made  | 298    | 1         | 3,906       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226G    | Penalty tax where shortfall caused by lack of reasonable care   | 299    | 0         | 3,906       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226H    | Penalty tax where shortfall caused by recklessness  | 299    | 0         | 3,906       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226J    | Penalty tax where shortfall caused by intentional disregard of law  | 299    | 1         | 3,907       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226K    | Penalty tax where unarguable position taken   | 300    | 0         | 3,907       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226L    | Penalty tax where unarguable position taken about scheme  | 300    | 1         | 3,908       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226M    | Penalty because private ruling disregarded  | 301    | 0         | 3,908       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226N    | Shortfall because of statement by partner   | 301    | 0         | 3,908       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226P    | Shortfall because of unarguable position of partner   | 301    | 1         | 3,909       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226Q    | Penalty tax because of unarguable position of partner about scheme  | 302    | 1         | 3,910       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226R    | Shortfall because of statement by trustee   | 303    | 0         | 3,910       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226S    | Shortfall because of unarguable position of trustee   | 303    | 1         | 3,911       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226T    | Penalty tax because of unarguable position of trustee about scheme  | 304    | 1         | 3,912       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226U    | Certain amounts not shortfall because of application for private ruling   | 305    | 0         | 3,912       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226V    | Certain amounts not shortfall because of advice etc.  | 305    | 1         | 3,913       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226W    | Where 2 or more shortfall sections apply  | 306    | 0         | 3,913       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226X    | Further penalty tax   | 306    | 1         | 3,914       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226Y    | Reduction of penalty tax—disclosure after tax audit notified  | 307    | 0         | 3,914       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226Z    | Reduction of penalty tax—disclosure before tax audit notified   | 307    | 1         | 3,915       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226ZA   | When disclosure made  | 308    | 0         | 3,915       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 226ZB   | Minimum amount of additional tax  | 308    | 0         | 3,915       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VII    |     |       |        | 228     | Return to be incorporated in objection for certain purposes   | 309    | 1         | 3,917       | 2    | 1999-2000         |                      | Clean           | #N/A      | repeal    |
| VIII   |     |       |        | 258     | Recovery of tax paid on behalf of another person  | 33     | 1         | 3,973       | 2    | 30/06/2000        |                      | Clean           | #N/A      | repeal    |
| VIII   |     |       |        | 259     | Contribution from joint taxpayers   | 34     | 1         | 3,974       | 2    | 30/06/2000        |                      | Clean           | #N/A      | repeal    |
| VIII   |     |       |        | 260     | Contracts to evade tax void   | 35     | 0         | 3,974       | 2    | 27/05/1981        |                      | Clean           | #N/A      | repeal    |
| XI     |     |       |        | 546     | If relevant period starts on 1 January 1993   | 111    | 0         | 4,354       | 2    | 1/01/1993         | +1 accounting period |                 | #N/A      | repeal    |
| XI     |     |       |        | 547     | Value of interests at start of relevant period (being 1 January 1993)—quoted prices   | 111    | 1         | 4,355       | 2    | 1/01/1993         | +1 accounting period |                 | #N/A      | repeal    |
| XI     |     |       |        | 548     | Value of interests at start of relevant period (being 1 January 1993)—fair market value   | 112    | 0         | 4,355       | 2    | 1/01/1993         | +1 accounting period |                 | #N/A      | repeal    |
| XI     |     |       |        | 549     | Value of interests at start of relevant period (being 1 January 1993)—notional past application of deemed rate of return method | 112    | 1         | 4,356       | 2    | 1/01/1993         | +1 accounting period |                 | #N/A      | repeal    |
| XI     |     |       |        | 587     | If relevant period starts on 1 January 1993   | 136    | 0         | 4,379       | 2    | 1/01/1993         | +1 accounting period |                 | #N/A      | repeal    |
| XI     |     |       |        | 588     | Value at start of relevant period (being 1 January 1993)  | 136    | 1         | 4,380       | 2    | 1/01/1993         | +1 accounting period |                 | #N/A      | repeal    |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div | Sdv | Grou | Section | Heading  | Page # | How many? | Cumul Total | Type | Last year or date | Last | Cut-off details   | CCH table | ATAX view |
|--------|-----|-----|------|---------|--|--------|-----------|-------------|------|-------------------|------|-------------------|-----------|-----------|
| XI     |     |     |      | 597     | If no cash surrender value available on 1 January 1993 | 140    | 1         | 4,384       | 2    | 1/01/1993         | +1   | accounting period | #N/A      | repeal    |
| 2A     |     |     |      | 1-@1    | Map of this Schedule                                   | 7      | 0         | 4,449       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 1-@2    | Application  | 7      | 1         | 4,450       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 1-@3    | Key principles   | 8      | 1         | 4,451       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 2-@1    | Choosing among the 4 methods                           | 9      | 1         | 4,452       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 3-@1    | The key principle                                      | 10     | 1         | 4,453       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 3-@2    | How to calculate your deduction                        | 11     | 0         | 4,453       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 3-@3    | Depreciation   | 11     | 0         | 4,453       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 3-@4    | Substantiation   | 11     | 0         | 4,453       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 3-@2    | How to calculate your deduction                        | 11     | 0         | 4,453       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 3-@3    | Depreciation   | 11     | 0         | 4,453       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 3-@4    | Substantiation   | 11     | 1         | 4,454       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 4-@1    | The key principle                                      | 12     | 0         | 4,454       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 4-@2    | How to calculate your deduction                        | 12     | 0         | 4,454       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 4-@3    | Eligibility  | 12     | 0         | 4,454       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 4-@4    | Depreciation   | 12     | 0         | 4,454       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 4-@5    | Substantiation   | 12     | 0         | 4,454       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 4-@2    | How to calculate your deduction                        | 12     | 0         | 4,454       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 4-@3    | Eligibility  | 12     | 0         | 4,454       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 4-@4    | Depreciation   | 12     | 0         | 4,454       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 4-@5    | Substantiation   | 12     | 2         | 4,456       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 5-@1    | The key principle                                      | 14     | 0         | 4,456       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 5-@2    | How to calculate your deduction                        | 14     | 0         | 4,456       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 5-@3    | Eligibility  | 14     | 0         | 4,456       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 5-@4    | Substantiation   | 14     | 0         | 4,456       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 5-@2    | How to calculate your deduction                        | 14     | 0         | 4,456       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 5-@3    | Eligibility  | 14     | 0         | 4,456       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 5-@4    | Substantiation   | 14     | 1         | 4,457       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 6-@1    | The key principle                                      | 15     | 0         | 4,457       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 6-@2    | How to calculate your deduction                        | 15     | 0         | 4,457       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 6-@3    | Eligibility  | 15     | 0         | 4,457       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 6-@4    | Substantiation   | 15     | 0         | 4,457       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 6-@2    | How to calculate your deduction                        | 15     | 0         | 4,457       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 6-@3    | Eligibility  | 15     | 0         | 4,457       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 6-@4    | Substantiation   | 15     | 3         | 4,460       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 7-@1    | The key principle                                      | 18     | 0         | 4,460       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 7-@2    | Income years for which you need to keep a log book     | 18     | 0         | 4,460       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 7-@3    | Choosing the 12 week period for a log book             | 18     | 0         | 4,460       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 7-@4    | How to keep a log book                                 | 18     | 0         | 4,460       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 7-@5    | Replacing one car with another                         | 18     | 0         | 4,460       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 7-@2    | Income years for which you need to keep a log book     | 18     | 0         | 4,460       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 7-@3    | Choosing the 12 week period for a log book             | 18     | 0         | 4,460       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 7-@4    | How to keep a log book                                 | 18     | 0         | 4,460       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 7-@5    | Replacing one car with another                         | 18     | 3         | 4,463       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 8-@1    | The key principle                                      | 21     | 0         | 4,463       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 8-@2    | How to keep odometer records for a car for a period    | 21     | 1         | 4,464       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 9-@1    | The key principle                                      | 22     | 0         | 4,464       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |
| 2A     |     |     |      | 9-@2    | Retaining the log book for the retention period        | 22     | 0         | 4,464       | 1    | 1996-97           |      | Clean             | #N/A      | repeal    |



Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div | Sdi v | Gro up | Section | Heading  | Page # | How many? | Cumul Total | Type | Last year or date | Last | Cut-off details | CCH table | ATAX view |
|--------|-----|-------|--------|---------|--|--------|-----------|-------------|------|-------------------|------|-----------------|-----------|-----------|
| 2A     |     |       |        | 9-@3    | Retaining odometer records   | 22     | 0         | 4,464       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2A     |     |       |        | 9-@2    | Retaining the log book for the retention period                    | 22     | 0         | 4,464       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2A     |     |       |        | 9-@3    | Retaining odometer records   | 22     | 2         | 4,466       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2A     |     |       |        | 10-@1   | The key principle  | 24     | 0         | 4,466       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2A     |     |       |        | 10-@2   | Exception for particular cars used in particular ways              | 24     | 0         | 4,466       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2A     |     |       |        | 10-@3   | Further miscellaneous exceptions                                   | 24     | 0         | 4,466       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2A     |     |       |        | 10-@4   | Car expenses related to award transport payments                   | 24     | 0         | 4,466       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2A     |     |       |        | 10-@2   | Exception for particular cars used in particular ways              | 24     | 0         | 4,466       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2A     |     |       |        | 10-@3   | Further miscellaneous exceptions                                   | 24     | 0         | 4,466       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2A     |     |       |        | 10-@4   | Car expenses related to award transport payments                   | 24     | 4         | 4,470       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2A     |     |       |        | 11-@1   | Definition of car  | 28     | 1         | 4,471       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2A     |     |       |        | 11-@2   | Definition of car expense  | 29     | 0         | 4,471       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2A     |     |       |        | 11-@3   | Definition of holding a car  | 29     | 0         | 4,471       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2A     |     |       |        | 11-@4   | Definition of owning a car   | 29     | 1         | 4,472       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 1-@1    | The key principle  | 30     | 1         | 4,473       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 1-@2    | Application  | 31     | 0         | 4,473       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 2-@1    | The key principle  | 31     | 1         | 4,474       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 2-@2    | Meaning of work expense  | 32     | 2         | 4,476       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 2-@3    | Getting written evidence   | 34     | 0         | 4,476       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 2-@4    | Retaining the written evidence                                     | 34     | 1         | 4,477       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 2-@5    | Exception for small total of expenses                              | 35     | 0         | 4,477       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 2-@6    | Exception for laundry expenses below a certain limit               | 35     | 1         | 4,478       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 2-@7    | Exception for work expense related to award transport payment      | 36     | 0         | 4,478       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 2-@8    | Exception for domestic travel allowance expenses                   | 36     | 0         | 4,478       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 2-@9    | Exception for overseas travel allowance expenses                   | 36     | 1         | 4,479       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 2-@10   | Exception for reasonable overtime meal allowance                   | 37     | 0         | 4,479       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 2-@11   | Crew members on international flights need not keep travel records | 37     | 0         | 4,479       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 3-@1    | The key principle  | 37     | 1         | 4,480       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 3-@2    | Getting written evidence   | 38     | 0         | 4,480       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 3-@3    | Retaining the written evidence and odometer records                | 38     | 1         | 4,481       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 4-@1    | The key principle  | 39     | 0         | 4,481       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 4-@2    | Meaning of business travel expense                                 | 39     | 0         | 4,481       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 4-@3    | Getting written evidence   | 39     | 0         | 4,481       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 4-@4    | Retaining the written evidence                                     | 39     | 3         | 4,484       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 5-@1    | The key principle  | 42     | 0         | 4,484       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 5-@2    | The key principle  | 42     | 0         | 4,484       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 5-@3    | Choosing a way   | 42     | 1         | 4,485       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 5-@4    | Time limits  | 43     | 0         | 4,485       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 5-@5    | Written evidence from supplier                                     | 43     | 1         | 4,486       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 5-@6    | Written evidence of depreciation expense                           | 44     | 1         | 4,487       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 5-@7    | Evidence of small expenses   | 45     | 0         | 4,487       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 5-@8    | Evidence of expenses considered otherwise too hard to substantiate | 45     | 1         | 4,488       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 6-@1    | The key principle  | 46     | 0         | 4,488       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 6-@2    | Recording activities in travel records                             | 46     | 1         | 4,489       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 6-@3    | Showing which of your activities were income-producing activities  | 47     | 0         | 4,489       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 7-@1    | The key principle  | 47     | 0         | 4,489       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 7-@2    | Extending the 5 years if an expense is disputed                    | 47     | 1         | 4,490       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |
| 2B     |     |       |        | 7-@3    | Commissioner may tell you to produce your records                  | 48     | 0         | 4,490       | 1    | 1996-97           |      | Clean           | #N/A      | repeal    |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div   | Sdi v | Gro up | Section | Heading   | Page # | How many? | Cumul Total | Typ e | Last year or date | Last | Cut-off details  | CCH table                          | ATAX view |
|--------|-------|-------|--------|---------|---|--------|-----------|-------------|-------|-------------------|------|--|------------------------------------|-----------|
| 2B     |       |       |        | 7-@4    | How to comply with a notice   | 48     | 0         | 4,490       | 1     | 1996-97           |      | Clean  | #N/A                               | repeal    |
| 2B     |       |       |        | 7-@5    | What happens if you don't comply  | 48     | 1         | 4,491       | 1     | 1996-97           |      | Clean  | #N/A                               | repeal    |
| 2B     |       |       |        | 8-@1    | Commissioner's discretion to review failure to substantiate                           | 49     | 0         | 4,491       | 1     | 1996-97           |      | Clean  | #N/A                               | repeal    |
| 2B     |       |       |        | 8-@2    | Reasonable expectation that substantiation would not be required                      | 49     | 0         | 4,491       | 1     | 1996-97           |      | Clean  | #N/A                               | repeal    |
| 2B     |       |       |        | 8-@3    | What if your documents are lost or destroyed?   | 49     | 1         | 4,492       | 1     | 1996-97           |      | Clean  | #N/A                               | repeal    |
| 2B     |       |       |        | 9-@1    | The key principle   | 50     | 1         | 4,493       | 1     | 1996-97           |      | Clean  | #N/A                               | repeal    |
| 2B     |       |       |        | 9-@2    | Deducting an expense related to an award transport payment                            | 51     | 1         | 4,494       | 1     | 1996-97           |      | Clean  | #N/A                               | repeal    |
| 2B     |       |       |        | 9-@3    | Definition of award transport payment   | 52     | 1         | 4,495       | 1     | 1996-97           |      | Clean  | #N/A                               | repeal    |
| 2B     |       |       |        | 9-@4    | Substituted industrial instruments  | 53     | 0         | 4,495       | 1     | 1996-97           |      | Clean  | #N/A                               | repeal    |
| 2B     |       |       |        | 9-@5    | Changes to industrial instruments applied for before 29 October 1986                  | 53     | 0         | 4,495       | 1     | 1996-97           |      | Clean  | #N/A                               | repeal    |
| 2B     |       |       |        | 9-@6    | Changes to industrial instruments solely referable to matters in the instrument       | 53     | 0         | 4,495       | 1     | 1996-97           |      | Clean  | #N/A                               | repeal    |
| 2B     |       |       |        | 9-@7    | Deducting in anticipation of receiving award transport payment                        | 53     | 1         | 4,496       | 1     | 1996-97           |      | Clean  | #N/A                               | repeal    |
| 2B     |       |       |        | 9-@8    | Effect of exception in this Division on exception for small total of expenses         | 54     | 0         | 4,496       | 1     | 1996-97           |      | Clean  | #N/A                               | repeal    |
| 2B     |       |       |        | 9-@9    | Effect of exception in this Division on methods of calculating car expense deductions | 54     | 2         | 4,498       | 1     | 1996-97           |      | Clean  | #N/A                               | repeal    |
| 2F     |       |       |        | 271-@85 | Recovery of tax   | 249    | 0         | 4,691       | 2     | 30/06/2000        |      | Clean  | #N/A                               | repeal    |
| III    | 3     | A     | 0      | 68A     | Expenses relating to grant of patents etc.  | 151    | 0         | 809         | 1     | 1997-98           |      | Should have been cut off but wasn't: ATOID concludes that there has been an implied repeal | 373-5                              | repeal*#  |
| III    | 3     | A     | 0      | 72A     | Deductions for petroleum resource rent tax payments                                   | 168    | 2         | 828         | 2     | 1996-97           |      | Contains recoupment provision  | 40-750                             | repeal*#  |
| III    | 3     | A     | R&D    | 73D     | Reduction of deductions   | 259    | 2         | 919         | 2     | 1996-97           |      | Recoupment provision   | 20-20; 20-35; 20-40                | repeal*#  |
| III    | 10    |       |        | 122T    | Recoupment of expenditure   | 181    | 0         | 1,793       | 2     | 1996-97           |      | Recoupment provision   | 20-20; 20-35; 20-40                | repeal*#  |
| III    | 10AAA |       |        | 123A    | Application of Subdivision  | 185    | 3         | 1,800       | 2     | 1996-97           |      | Some cut-offs are implicit   | 330-370                            | repeal*#  |
| III    | 10AAA |       |        | 123BD   | Application of Subdivision  | 198    | 2         | 1,812       | 2     | 1996-97           |      | Some cut-offs are implicit   | 330-370; 330-375; 330-380; 330-385 | repeal*#  |
| III    | 10AA  |       |        | 124AQ   | Recoupment of expenditure   | 274    | 0         | 1,886       | 2     | 1996-97           |      | Recoupment provision   | 20-20; 20-35; 20-40                | repeal*#  |
| III    | 16C   |       |        | 159GA   | Interpretation  | 24     | 2         | 2,285       | 2     | 31/12/1999        |      | No new deposits after 2/4/99; repayments by 31/12/99: as per Loans (IED) Act               | #N/A                               | repeal*#  |
| III    | 16C   |       |        | 159GC   | Deductions in respect of income equalization deposits                                 | 26     | 1         | 2,286       | 2     | 31/12/1999        |      | No new deposits after 2/4/99; repayments by 31/12/99: as per Loans (IED) Act               | #N/A                               | repeal*#  |
| III    | 16C   |       |        | 159GD   | Unrecouped deduction included in assessable income on deposit becoming repayable      | 27     | 2         | 2,288       | 2     | 31/12/1999        |      | No new deposits after 2/4/99; repayments by 31/12/99: as per Loans (IED) Act               | #N/A                               | repeal*#  |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section | Heading  | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last        | Cut-off details  | CCH table                                     | ATAX<br>view |
|-----------|-----|----------|-----------|---------|--|-----------|--------------|----------------|----------|----------------------|-------------|--|---|--------------|
| III       | 16C |          |           | 159GDA  | Credit for amounts withheld under section 20B of Deposits Act  | 29        | 1            | 2,289          | 2        | 31/12/1999           |             | No new deposits after 2/4/99; repayments by 31/12/99: as per Loans (IED) Act | #N/A  | repeal*#     |
| IIIA      |     |          |           | 160K    | Other interpretative provisions  | 341       | 4            | 2,941          | 1        | 1997-98              |             | Implicit cut-off   | 124-580; 995-1                                | repeal*#     |
| VI        | 3   |          |           | 221YHAA | Interpretation   | 103       | 5            | 3,715          | 1        | 1999-2000            |             | Implicit cut-offs mostly   | #N/A  | repeal*#     |
| VI        | 3   |          |           | 221YHAA | Additional estimates and information required to be set out in statement estimating taxable income       | 108       | 1            | 3,716          | 1        | 1999-2000            |             | Implicit cut-offs mostly   | #N/A  | repeal*#     |
| VI        | 3   |          |           | 221YHAA | Provisional tax avoidance schemes relating to taxpayers other than taxpayers in the capacity of trustees | 109       | 7            | 3,723          | 1        | 1999-2000            |             | Implicit cut-offs mostly   | #N/A  | repeal*#     |
| VI        | 3   |          |           | 221YHAA | Provisional tax avoidance schemes relating to trustees liable to be assessed under section 98            | 116       | 4            | 3,727          | 1        | 1999-2000            |             | Implicit cut-offs mostly   | #N/A  | repeal*#     |
| VI        | 3   |          |           | 221YHAA | Review of decisions  | 120       | 2            | 3,729          | 1        | 1999-2000            |             | Implicit cut-offs mostly   | #N/A  | repeal*#     |
| III       | 1AA | BA       |           | 24ABZE  | Interpretation   | 196       | 1            | 196            | 1        | 1997-98              |             | Clean  | #N/A  | repeal*      |
| III       | 2   | A        |           | 26B     | Insurance recoveries in respect of losses of live stock and trees  | 321       | 2            | 322            | 2        | 1996-97              | +4<br>years | Clean  | 385-130                                       | repeal*      |
| III       | 2   | A        |           | 26BA    | Double wool clips  | 323       | 4            | 326            | 2        | 1996-97              | +1<br>year  | Clean  | 385-135                                       | repeal*      |
| III       | 2   | B        |           | 31      | Value at end of year of income   | 79        | 3            | 410            | 1        | 1996-97              |             | Clean  | 70-45   | repeal*      |
| III       | 2   | B        |           | 34      | Cost price of natural increase   | 90        | 3            | 421            | 1        | 1996-97              |             |  | 70-55   | repeal*      |
| III       | 2   | B        |           | 36AA    | Compensation for death, disposal or compulsory destruction of live stock                                 | 119       | 6            | 453            | 2        | 30/06/1997           |             | Clean  | 385-100(1)                                    | repeal*      |
| III       | 2   | B        |           | 36A     | Disposal on change of ownership or interests   | 125       | 4            | 457            | 2        | 30/06/1997           |             | Clean  | 70-85; 70-100                                 | repeal*      |
| III       | 2A  | B        |           | 50A     | Application of Subdivision   | 223       | 1            | 552            | 1        | 1996-97              |             | Clean  | 165-35  | repeal*      |
| III       | 2A  | B        |           | 50B     | Interpretation   | 224       | 5            | 557            | 1        | 1996-97              |             | Clean  | 165-45; 165-60(7)                             | repeal*      |
| III       | 2A  | B        |           | 50C     | Calculation of taxable income  | 229       | 3            | 560            | 1        | 1996-97              |             | Clean  | 165-35  | repeal*      |
| III       | 2A  | B        |           | 50D     | Eligible notional loss   | 232       | 6            | 566            | 1        | 1996-97              |             | Clean  | 165-35(b); 165-40(2), (3); 165-45(3); 165-210 | repeal*      |
| III       | 2A  | B        |           | 50E     | Divisible amounts of assessable income   | 238       | 6            | 572            | 1        | 1996-97              |             | Clean  | 165-60(2), (3), (4)                           | repeal*      |
| III       | 2A  | B        |           | 50F     | Full-year deductions and partnership deductions  | 244       | 4            | 576            | 1        | 1996-97              |             | Clean  | 165-55(5), (6)                                | repeal*      |
| III       | 2A  | B        |           | 50G     | Divisible deductions   | 248       | 14           | 590            | 1        | 1996-97              |             | Clean  | 165-55(2)                                     | repeal*      |
| III       | 2A  | B        |           | 50H     | Occurrence of disqualifying event  | 262       | 7            | 597            | 1        | 1996-97              |             | Clean  | 165-35; 165-37; 165-45; 165-150(1)            | repeal*      |
| III       | 2A  | B        |           | 50HA    | Continuity of ownership tests inapplicable if company satisfies non-fixed trust ownership test           | 269       | 2            | 599            | 1        | 1996-97              |             | Clean  | #N/A  | repeal*      |
| III       | 2A  | B        |           | 50HB    | Information about non-fixed trusts with interests in company   | 271       | 1            | 600            | 1        | 1996-97              |             | Clean  | #N/A  | repeal*      |
| III       | 2A  | B        |           | 50HC    | Notices where requirements of section 50HB are met   | 272       | 1            | 601            | 1        | 1996-97              |             | Clean  | #N/A  | repeal*      |
| III       | 2A  | B        |           | 50J     | Tracing of beneficial ownership of shares  | 273       | 2            | 603            | 1        | 1996-97              |             | Clean  | Omitted                                       | repeal*      |
| III       | 2A  | B        |           | 50K     | Special provisions relating to beneficial ownership of, or rights attached to, shares                    | 275       | 3            | 606            | 1        | 1996-97              |             | Clean  | 165-180(1)                                    | repeal*      |
| III       | 2A  | B        |           | 50KA    | Special provision relating to capacity in which family trust beneficially owns shares                    | 278       | 0            | 606            | 1        | 1996-97              |             | Clean  | #N/A  | repeal*      |
| III       | 2A  | B        |           | 50L     | Deemed dividends   | 278       | 1            | 607            | 1        | 1996-97              |             | Clean  | 165-60(5)                                     | repeal*      |
| III       | 2A  | B        |           | 50N     | Composition of taxable income  | 279       | 12           | 619            | 1        | 1996-97              |             | Clean  | Omitted                                       | repeal*      |
| III       | 2A  | B        |           | 50P     | Information about family trusts with interests in company  | 291       | 2            | 621            | 1        | 1996-97              |             | Clean  | #N/A  | repeal*      |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div | Sdi<br>v | Gro<br>up | Section | Heading  | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last  | Cut-off details   | CCH table     | ATAX<br>view |
|-----------|-----|----------|-----------|---------|--|-----------|--------------|----------------|----------|----------------------|---|---|---------------|--------------|
| III       | 2A  | B        |           | 50Q     | Notice where requirements of section 50P are met   | 293       | 2            | 623            | 1        | 1996-97              |   | Clean   | #N/A          | repeal*      |
| III       | 3   | A        | Bad       | 63A     | Bad debts etc. of company not allowable deductions unless there is substantial continuity of beneficial ownership of shares in company | 117       | 7            | 780            | 1        | 1997-98              |   | Clean   | 165-120(1)(a) | repeal*      |
| III       | 3   | A        | Bad       | 63AA    | Section 63A inapplicable to earlier year debts if company satisfies non-fixed trust ownership test                                     | 124       | 2            | 782            | 1        | 1997-98              |   | Implicit cut-off  | #N/A          | repeal*      |
| III       | 3   | A        | Bad       | 63AB    | Section 63A inapplicable to current year debts if company satisfies non-fixed trust ownership test                                     | 126       | 1            | 783            | 1        | 1997-98              |   | Implicit cut-off  | #N/A          | repeal*      |
| III       | 3   | A        | Bad       | 63AC    | Information about non-fixed trusts with interests in company   | 127       | 1            | 784            | 2        | 1997-98              | +5<br>years<br>from<br>altern<br>ative<br>dates | Implicit cut-off  | #N/A          | repeal*      |
| III       | 3   | A        | Bad       | 63AD    | Notices where requirements of section 63AC are met   | 128       | 1            | 785            | 2        | 1997-98              | +5<br>years<br>from<br>altern<br>ative<br>dates | Implicit cut-off  | #N/A          | repeal*      |
| III       | 3   | A        | Bad       | 63CA    | Information about family trusts with interests in company  | 134       | 1            | 791            | 2        | 1997-98              | +5<br>years<br>from<br>altern<br>ative<br>dates | Implicit cut-off  | 165-132       | repeal*      |
| III       | 3   | A        | Bad       | 63CB    | Notice where requirements of section 63CA are met  | 135       | 1            | 792            | 2        | 1997-98              | +5<br>years<br>from<br>altern<br>ative<br>dates | Implicit cut-off  | #N/A          | repeal*      |
| III       | 3   | A        | Bad       | 63CA    | When tax losses resulting from bad debts cannot be deducted  | 134       | 3            | 795            | 1        | 1997-98              |   | Clean   | 165-132       | repeal*      |
| III       | 7   |          |           | 104     | Additional tax on undistributed amount   | 189       | 0            | 1,555          | 2        | 1985-86              |   | Phasing out dividends would have been paid when? Still relevant to defining private company | #N/A          | repeal*      |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div   | Sdi<br>v | Gro<br>up | Section | Heading   | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details   | CCH table         | ATAX<br>view |
|-----------|-------|----------|-----------|---------|---|-----------|--------------|----------------|----------|----------------------|------|---|-------------------|--------------|
| III       | 7     |          |           | 105     | Phasing-out dividends   | 189       | 3            | 1,558          | 2        | 1985-86              |      | Phasing out dividends would have been paid when? Still relevant to defining private company | #N/A              | repeal*      |
| III       | 7     |          |           | 105A    | Sufficient distribution   | 192       | 8            | 1,566          | 2        | 1985-86              |      | Phasing out dividends would have been paid when? Still relevant to defining private company | #N/A              | repeal*      |
| III       | 7     |          |           | 105AAA  | Dividends paid in first 2 months of prescribed period not to be taken into account in certain circumstances                               | 200       | 3            | 1,569          | 2        | 1985-86              |      | Phasing out dividends would have been paid when? Still relevant to defining private company | #N/A              | repeal*      |
| III       | 7     |          |           | 105AAB  | Dividend may be taken into account where company carries on same business   | 203       | 1            | 1,570          | 2        | 1985-86              |      | Phasing out dividends would have been paid when? Still relevant to defining private company | #N/A              | repeal*      |
| III       | 7     |          |           | 105AAC  | Special provisions relating to year of incorporation or winding up of company   | 204       | 1            | 1,571          | 2        | 1985-86              |      | Phasing out dividends would have been paid when? Still relevant to defining private company | #N/A              | repeal*      |
| III       | 7     |          |           | 105AA   | Additional period for making sufficient distribution  | 205       | 2            | 1,573          | 2        | 1985-86              |      | Phasing out dividends would have been paid when? Still relevant to defining private company | #N/A              | repeal*      |
| III       | 7     |          |           | 105AB   | Additional period for distribution by liquidator  | 207       | 4            | 1,577          | 2        | 1985-86              |      | Phasing out dividends would have been paid when? Still relevant to defining private company | #N/A              | repeal*      |
| III       | 7     |          |           | 105B    | Retention allowance   | 211       | 1            | 1,578          | 2        | 1985-86              |      | Phasing out dividends would have been paid when? Still relevant to defining private company | #N/A              | repeal*      |
| III       | 7     |          |           | 105C    | Election to have taxes paid deducted in ascertaining distributable income   | 212       | 1            | 1,579          | 1        | 1947-48              |      | Obscure   | #N/A              | repeal*      |
| III       | 7     |          |           | 107     | Exemption of certain dividends  | 213       | 0            | 1,579          | 2        | 1/01/1965            |      | Obscure   | #N/A              | repeal*      |
| III       | 7     |          |           | 107A    | Private companies carrying on insurance business  | 213       | 1            | 1,580          | 2        | 1985-86              |      | Phasing out dividends would have been paid when? Still relevant to defining private company | #N/A              | repeal*      |
| III       | 10    |          |           | 122A    | Allowable capital expenditure   | 103       | 3            | 1,718          | 2        | 1996-97              |      | Implicit cut-off  | 330-85            | repeal*      |
| III       | 10    |          |           | 122B    | Purchase of mining or prospecting right or information  | 106       | 2            | 1,720          | 2        | 1996-97              |      | Implicit cut-off  | 330-235; 330-245  | repeal*      |
| III       | 10    |          |           | 122BA   | Allowable capital expenditure in respect of cash bidding payments to acquire exploration or prospecting authorities or mining authorities | 108       | 5            | 1,725          | 2        | 1996-97              |      | Implicit cut-off  | 330-145           | repeal*      |
| III       | 10    |          |           | 122K    | Disposal, loss, destruction or termination of use of property   | 169       | 3            | 1,784          | 2        | 1996-97              |      | Implicit cut-off  | 330-480; 330-485; | repeal*      |
| III       | 10    |          |           | 122M    | Elections   | 177       | 0            | 1,789          | 2        | 1996-97              |      | Implicit cut-off  | 330-40; 330-315   | repeal*      |
| III       | 10AAA |          |           | 123BA   | Election in relation to certain expenditure   | 189       | 2            | 1,803          | 2        | 1996-97              |      | Some cut-offs are implicit  | Omitted           | repeal*      |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div   | Sdi v | Gro up | Section  | Heading   | Page # | How many? | Cumul Total | Type | Last year or date              | Last | Cut-off details                        | CCH table                                  | ATAX view |
|--------|-------|-------|--------|----------|---|--------|-----------|-------------|------|--------------------------------|------|--|--|-----------|
| III    | 10AAA |       |        | 123BB    | Election in relation to expenditure incurred after 17 August 1976   | 191    | 0         | 1,803       | 2    | 1996-97                        |      | Some cut-offs are implicit             | Omitted                                    | repeal*   |
| III    | 10AA  |       |        | 124AA    | Allowable capital expenditure   | 212    | 3         | 1,827       | 2    | 1996-97                        |      | Some cut-offs are implicit             | Omitted                                    | repeal*   |
| III    | 10AA  |       |        | 124AB    | Purchase of prospecting or mining rights or information   | 215    | 3         | 1,830       | 2    | 1996-97                        |      | Some cut-offs are implicit             | 330-235; 330-245                           | repeal*   |
| III    | 10AA  |       |        | 124ABA   | Allowable capital expenditure in respect of cash bidding payments for exploration permits and production licences | 218    | 6         | 1,836       | 2    | 1996-97                        |      | Some cut-offs are implicit             | 330-170                                    | repeal*   |
| III    | 10AA  |       |        | 124ADH   | Election in relation to limit on certain deductions   | 242    | 1         | 1,855       | 2    | 1996-97                        |      | Some cut-offs are implicit             | 330-315                                    | repeal*   |
| III    | 10AA  |       |        | 124AG    | Election that Division not to apply to plant  | 246    | 1         | 1,859       | 2    | 1996-97                        |      | Some cut-offs are implicit             | 330-40                                     | repeal*   |
| III    | 10AA  |       |        | 124AH    | Exploration and prospecting expenditure   | 247    | 4         | 1,863       | 2    | 1996-97                        |      | Some cut-offs are implicit             | 330-15                                     | repeal*   |
| III    | 10AB  |       |        | 124BD    | No deduction where expenditure is recouped  | 280    | 1         | 1,893       | 2    | 1996-97                        |      | Some cut-offs are implicit             | 20-20; 20-35                               | repeal*   |
| IIIA   |       |       |        | 160U     | Time of disposal and acquisition  | 368    | 3         | 2,967       | 1    | 1997-98                        |      | Implicit cut-off                       | Div 104; Div 109                           | repeal*   |
| IIIA   |       |       |        | 160WA    | Deemed disposal and re-acquisition of valueless shares in companies in liquidation                                | 372    | 1         | 2,969       | 1    | 1997-98                        |      | Implicit cut-off                       | 104-145                                    | repeal*   |
| IIIA   |       |       |        | 160ZCA   | Information about family trusts with interests in companies: first case   | 15     | 2         | 2,986       | 2    | 5 years from alternative dates |      |  | #N/A                                       | repeal*   |
| IIIA   |       |       |        | 160ZCC   | Information about family trusts with interests in companies: second case  | 18     | 1         | 2,988       | 2    | 5 years from alternative dates |      |  | #N/A                                       | repeal*   |
| IIIA   |       |       |        | 160ZCE   | Information about non-fixed trusts with interests in company  | 20     | 1         | 2,990       | 2    | 5 years from alternative dates |      |  | #N/A                                       | repeal*   |
| IIIA   |       |       |        | 160ZP    | Transfer of net capital loss within company group   | 90     | 10        | 3,069       | 2    | 1997-98                        |      | Cut-off of some provisions is implicit | Subdiv 170-C                               | repeal*   |
| IIIA   |       |       |        | 160ZZC   | Options   | 164    | 4         | 3,137       | 1    | 1997-98                        |      | Implicit cut-off                       | 134-1(5)                                   | repeal*   |
| IIIA   |       |       |        | 160ZZK   | Involuntary disposal  | 181    | 4         | 3,154       | 1    | 1997-98                        |      | Implicit cut-off                       | 124-70; 124-75(1), (2), (3), (5)           | repeal*   |
| IIIA   |       |       |        | 160ZZL   | Asset received as a result of involuntary disposal  | 185    | 3         | 3,157       | 1    | 1997-98                        |      | Implicit cut-off                       | 124-70; 124-80; 124-90(1), (3), (4)        | repeal*   |
| IIIA   |       |       |        | 160ZZN   | Transfer of asset to wholly-owned company   | 196    | 6         | 3,171       | 1    | 1997-98                        |      | Implicit cut-off                       | 122-25(2)                                  | repeal*   |
| IIIA   |       |       |        | 160ZZNA  | Transfer of partnership assets to wholly-owned company  | 202    | 8         | 3,179       | 1    | 1997-98                        |      | Implicit cut-off                       | 122-135(3)                                 | repeal*   |
| IIIA   |       |       |        | 160ZZO   | Transfer of asset between related companies   | 210    | 5         | 3,184       | 1    | 1997-98                        |      | Implicit cut-off                       | 126-60(1)                                  | repeal*   |
| IIIA   |       |       |        | 160ZZPA  | Exchange of units in the same unit trust  | 223    | 1         | 3,193       | 1    | 1997-98                        |      | Implicit cut-off                       | 124-245(b)                                 | repeal*   |
| IIIA   |       |       |        | 160ZZPAE | Options and rights to acquire unissued shares affected by share splits or share consolidations                    | 224    | 3         | 3,196       | 1    | 1997-98                        |      | Implicit cut-off                       | 124-295(1)                                 | repeal*   |
| IIIA   |       |       |        | 160ZZPAC | Options and rights to acquire unissued units affected by unit splits or unit consolidations                       | 227    | 2         | 3,198       | 1    | 1997-98                        |      | Implicit cut-off                       | 124-300(1)                                 | repeal*   |
| IIIA   |       |       |        | 160ZZPA  | Exchange of units in a unit trust for shares in a company   | 229    | 9         | 3,207       | 1    | 1997-98                        |      | Implicit cut-off                       | 124-360(a), (b), (c); 124-445(a), (b), (c) | repeal*   |
| IIIA   |       |       |        | 160ZZPB  | Redemption or cancellation of units in a unit trust in exchange for shares in a company                           | 238    | 9         | 3,216       | 1    | 1997-98                        |      | Implicit cut-off                       | 124-370(1); 124-455(1)                     | repeal*   |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S<br>ch | Div   | Sdi<br>v | Gro<br>up | Section | Heading  | Page<br># | How<br>many? | Cumul<br>Total | Typ<br>e | Last year or<br>date | Last | Cut-off details          | CCH table                  | ATAX<br>view |
|-----------|-------|----------|-----------|---------|--|-----------|--------------|----------------|----------|----------------------|------|--------------------------|----------------------------|--------------|
| IIIA      |       |          |           | 160ZZPC | Company schemes of arrangement—exchange of shares in original company for shares in interposed company                               | 247       | 1            | 3,217          | 1        | 1997-98              |      | Implicit cut-off         | Omitted                    | repeal*      |
| IIIA      |       |          |           | 160ZZPD | Company schemes of arrangement—redemption or cancellation of shares in original company in exchange for shares in interposed company | 248       | 0            | 3,217          | 1        | 1997-98              |      | Implicit cut-off         | Omitted                    | repeal*      |
| IIIA      |       |          |           | 160ZZPF | In specie distribution of shares by trustee of public trading trust  | 250       | 2            | 3,221          | 1        | 1997-98              |      | Implicit cut-off         | Omitted                    | repeal*      |
| IIIA      |       |          |           | 160ZZPG | Strata title conversions   | 252       | 2            | 3,223          | 1        | 1997-98              |      | Implicit cut-off         | 118-42; 124-10;<br>124-190 | repeal*      |
| IIIA      |       |          |           | 160ZZPH | Conversion of incorporated association to company incorporated under company law   | 254       | 3            | 3,226          | 1        | 1997-98              |      | Implicit cut-off         | 124-520(1)(a), (b)         | repeal*      |
| IIIA      |       |          |           | 160ZZQ  | Principal residence  | 1         | 27           | 3,306          | 1        | 1997-98              |      | Implicit cut-off         | 118-115; 118-125           | repeal*      |
| IIIA      |       |          |           | 160ZZRD | Transferor may elect to group assets   | 39        | 0            | 3,317          | 1        | 1997-98              |      | Implicit cut-off         | 138-350                    | repeal*      |
| VI        | 1AA/A |          |           | 220AAA  | Outline of Division  | 241       | 0            | 3,519          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/B |          |           | 220AAB  | Who is a large remitter—general  | 241       | 2            | 3,521          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/B |          |           | 220AAC  | Who is a large remitter—determination by Commissioner  | 243       | 1            | 3,522          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/B |          |           | 220AAD  | Application to cease to be a large remitter  | 244       | 0            | 3,522          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/B |          |           | 220AAE  | When amounts must be remitted  | 244       | 1            | 3,523          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/B |          |           | 220AAF  | How amounts must be paid   | 245       | 0            | 3,523          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/B |          |           | 220AAG  | What else must be sent   | 245       | 1            | 3,524          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/B |          |           | 220AAGA | Commissioner must be notified of amounts   | 246       | 0            | 3,524          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/B |          |           | 220AAH  | Variation of requirements  | 246       | 1            | 3,525          | 2        | 30/06/2000           |      | Clean                    | #N/A                       | repeal*      |
| VI        | 1AA/B |          |           | 220AAI  | Grouping of companies  | 247       | 1            | 3,526          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/C |          |           | 220AAJ  | Who is a medium remitter—general   | 248       | 1            | 3,527          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/C |          |           | 220AAK  | Who is a medium remitter—determination by Commissioner   | 249       | 1            | 3,528          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/C |          |           | 220AAL  | Application to cease to be a medium remitter   | 250       | 0            | 3,528          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/C |          |           | 220AAM  | When amounts must be remitted  | 250       | 1            | 3,529          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/C |          |           | 220AAN  | How amounts must be paid   | 251       | 0            | 3,529          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/C |          |           | 220AAO  | What else must be sent   | 251       | 0            | 3,529          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/C |          |           | 220AAOA | Commissioner must be notified of amounts   | 251       | 1            | 3,530          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/C |          |           | 220AAP  | Variation of requirements  | 252       | 1            | 3,531          | 2        | 30/06/2000           |      | Clean                    | #N/A                       | repeal*      |
| VI        | 1AA/D |          |           | 220AAQ  | Who is a small remitter  | 253       | 0            | 3,531          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/D |          |           | 220AAR  | When amounts must be remitted  | 253       | 0            | 3,531          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/D |          |           | 220AAS  | How amounts must be paid   | 253       | 1            | 3,532          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/D |          |           | 220AAT  | What else must be sent   | 254       | 0            | 3,532          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/D |          |           | 220AATA | Commissioner must be notified of amounts   | 254       | 1            | 3,533          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/D |          |           | 220AAU  | Variation of requirements  | 255       | 0            | 3,533          | 2        | 30/06/2000           |      | Clean                    | #N/A                       | repeal*      |
| VI        | 1AA/E |          |           | 220AAW  | Large remitters—non-electronic payment   | 255       | 1            | 3,534          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/E |          |           | 220AAZ  | Failure to send statements to Commissioner—offence   | 256       | 0            | 3,534          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/G |          |           | 220AAZB | Power of Commissioner to obtain information  | 259       | 0            | 3,537          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/G |          |           | 220AAZC | Declarations   | 259       | 0            | 3,537          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/G |          |           | 220AAZD | Application of this Division to partnerships   | 259       | 1            | 3,538          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/G |          |           | 220AAZE | Application of this Division to unincorporated companies   | 260       | 0            | 3,538          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/G |          |           | 220AAZF | Review of decisions  | 260       | 1            | 3,539          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA/G |          |           | 220AAZG | Interpretation   | 261       | 1            | 3,540          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA   |          |           | 220AA   | Object   | 262       | 0            | 3,540          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA   |          |           | 220AB   | Outline  | 262       | 1            | 3,541          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA   |          |           | 220AC   | Interpretation   | 263       | 2            | 3,543          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |
| VI        | 1AA   |          |           | 220AD   | Money not actually paid to a person  | 265       | 0            | 3,543          | 2        | 30/06/2000           |      | Implicit cut-offs mostly | #N/A                       | repeal*      |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div | Sdi v | Gro up | Section | Heading   | Page # | How many? | Cumul Total | Type | Last year or date | Last | Cut-off details          | CCH table | ATAX view |
|--------|-----|-------|--------|---------|---|--------|-----------|-------------|------|-------------------|------|--------------------------|-----------|-----------|
| VI     | 1AA |       |        | 220ADA  | Transfer of reportable payment debts  | 265    | 0         | 3,543       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AE   | Signing of documents  | 265    | 1         | 3,544       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AF   | Deduction from reportable payment if payee's tax file number not quoted                       | 266    | 1         | 3,545       | 2    | 30/06/2000        |      | Payments                 | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AH   | Obligation to issue receipt for deduction   | 267    | 1         | 3,546       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AJ   | Annual report   | 268    | 1         | 3,547       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AK   | Retention of annual report  | 269    | 0         | 3,547       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AL   | Method of quoting tax file number   | 269    | 0         | 3,547       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AM   | Meaning of tax file number declaration  | 269    | 1         | 3,548       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AN   | When tax file number declaration in force   | 270    | 1         | 3,549       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AO   | Commissioner may correct tax file number set out in tax file number declaration form          | 271    | 1         | 3,550       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AP   | Making of pensioner exemption declaration to be alternative to quotation of tax file number   | 272    | 3         | 3,553       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AQ   | Obligations of payer—tax file number declaration form or pensioner exemption declaration form | 275    | 2         | 3,555       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AR   | Commissioner may refund deductions  | 277    | 1         | 3,556       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AS   | Failure to make deduction from reportable payment   | 278    | 1         | 3,557       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AU   | Commissioner may remit penalty for failure to deduct  | 279    | 0         | 3,557       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AX   | Payers to have civil protection for making deductions   | 279    | 0         | 3,557       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AZ   | Entitlement to credit—payee neither a partnership nor a trustee                               | 281    | 0         | 3,559       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AZA  | Entitlement to credit—payee a partnership   | 281    | 1         | 3,560       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AZB  | Entitlement to credit—payee a trustee   | 282    | 3         | 3,563       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AZC  | Application of credits  | 285    | 0         | 3,563       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AZD  | Power of Commissioner to obtain information   | 285    | 1         | 3,564       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AZE  | Declarations  | 286    | 0         | 3,564       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AZF  | Application of this Division to partnerships  | 286    | 0         | 3,564       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AZG  | Application of this Division to unincorporated companies                                      | 286    | 1         | 3,565       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1AA |       |        | 220AZH  | Review of decisions   | 287    | 1         | 3,566       | 2    | 30/06/2000        |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 1C  |       |        | 221AZMA | Late payment of instalments   | 19     | 0         | 3,626       | 1    | 1999-2000         |      | Clean                    | #N/A      | repeal*   |
| VI     | 1C  |       |        | 221AZP  | Liability if estimate is too low  | 22     | 1         | 3,630       | 1    | 1999-2000         |      | Clean                    | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YA   | Interpretation  | 57     | 6         | 3,670       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YAAA | Provisional tax uplift factor   | 63     | 1         | 3,671       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YAB  | Certain employees to be subject to provisional tax  | 64     | 2         | 3,673       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YB   | Liability to provisional tax  | 66     | 1         | 3,674       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YBA  | Liability to pay instalments of provisional tax   | 67     | 4         | 3,678       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YC   | Amount of provisional tax   | 71     | 2         | 3,680       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YCAA | Uplifted provisional tax amount   | 73     | 7         | 3,687       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YCA  | Amount of instalment of provisional tax   | 80     | 3         | 3,690       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YCB  | Reduction of amount of instalment of provisional tax  | 83     | 0         | 3,690       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YD   | When provisional tax payable  | 83     | 2         | 3,692       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YDAA | Notification of instalments of provisional tax  | 85     | 2         | 3,694       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YDA  | Provisional tax on estimated income   | 87     | 8         | 3,702       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YDB  | Liability where income under-estimated or where PAYE deductions over-estimated                | 95     | 6         | 3,708       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YDC  | Reduction of provisional tax  | 101    | 1         | 3,709       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YE   | Entitlement to provisional tax credit   | 102    | 0         | 3,709       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |
| VI     | 3   |       |        | 221YF   | Provisional tax not to be notified where tax assessed   | 102    | 0         | 3,709       | 1    | 1999-2000         |      | Implicit cut-offs mostly | #N/A      | repeal*   |



Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div | Sdv | Group | Section | Heading  | Page # | How many? | Cumul Total | Type | Last year or date     | Last | Cut-off details                                      | CCH table   | ATAX view |
|--------|-----|-----|-------|---------|--|--------|-----------|-------------|------|-----------------------|------|--|---|-----------|
| VI     | 3   |     |       | 221YG   | Alteration of notice of provisional tax  | 102    | 1         | 3,710       | 1    | 1999-2000             |      | Implicit cut-offs mostly                             | #N/A  | repeal*   |
| VI     | 3   |     |       | 221YH   | Notice of provisional tax to be prima facie evidence                               | 103    | 0         | 3,710       | 1    | 1999-2000             |      | Implicit cut-offs mostly                             | #N/A  | repeal*   |
| VI     | 6   |     |       | 221ZMA  | Division does not apply to withdrawals made after 30 June 2000                     | 219    | 0         | 3,826       | 2    | 30/06/2000            |      | Cutting off provision                                | #N/A  | repeal*   |
| VI     | 6   |     |       | 221ZM   | Interpretation   | 219    | 0         | 3,826       | 2    | 30/06/2000            |      | Clean  | #N/A  | repeal*   |
| VI     | 6   |     |       | 221ZN   | Deductions from certain withdrawals from film accounts                             | 219    | 2         | 3,828       | 2    | 30/06/2000            |      | Clean  | #N/A  | repeal*   |
| VI     | 6   |     |       | 221ZNA  | Notification of amount deducted  | 221    | 0         | 3,828       | 2    | 30/06/2000            |      | Clean  | #N/A  | repeal*   |
| VI     | 6   |     |       | 221ZO   | Liability of person who fails to make deduction                                    | 221    | 1         | 3,829       | 2    | 30/06/2000            |      | Clean  | #N/A  | repeal*   |
| VI     | 6   |     |       | 221ZP   | Late payment of deduction  | 222    | 1         | 3,830       | 2    | 30/06/2000            |      | Clean  | #N/A  | repeal*   |
| VI     | 6   |     |       | 221ZR   | Recovery of amounts by Commissioner  | 223    | 1         | 3,831       | 2    | 30/06/2000            |      | Clean  | #N/A  | repeal*   |
| VI     | 6   |     |       | 221ZS   | Entitlement to credits in respect of deductions                                    | 224    | 0         | 3,831       | 2    | 30/06/2000            |      | Clean  | #N/A  | repeal*   |
| VI     | 6   |     |       | 221ZT   | Application of credits   | 224    | 1         | 3,832       | 2    | 30/06/2000            |      | Clean  | #N/A  | repeal*   |
| VI     | 6   |     |       | 221ZU   | Persons discharged from liability in respect of deductions from refunds            | 225    | 0         | 3,832       | 2    | 30/06/2000            |      | Clean  | #N/A  | repeal*   |
| VI     | 6   |     |       | 221ZX   | Joinder of charges under this Division   | 225    | 1         | 3,833       | 2    | 30/06/2000            |      | Clean  | #N/A  | repeal*   |
| VI     | 7   |     |       | 221ZXA  | Interpretation   | 226    | 1         | 3,834       | 2    | 30/06/2000            |      | Mostly implicit cut-offs                             | #N/A  | repeal*   |
| VI     | 7   |     |       | 221ZXB  | Deduction of amount from repaid deposits   | 227    | 2         | 3,836       | 2    | 30/06/2000            |      | Contains cut-off date                                | #N/A  | repeal*   |
| VI     | 7   |     |       | 221ZXC  | Giving deduction to Commissioner   | 229    | 0         | 3,836       | 2    | 30/06/2000            |      | Mostly implicit cut-offs                             | #N/A  | repeal*   |
| VI     | 7   |     |       | 221ZXD  | Reporting to Commissioner on repayments  | 229    | 1         | 3,837       | 2    | 30/06/2000            |      | Mostly implicit cut-offs                             | #N/A  | repeal*   |
| VI     | 7   |     |       | 221ZXE  | Deduction exemption certificates   | 230    | 2         | 3,839       | 2    | 30/06/2000            |      | Mostly implicit cut-offs                             | #N/A  | repeal*   |
| VI     | 7   |     |       | 221ZXF  | Guidelines relating to decisions about financial difficulty                        | 232    | 1         | 3,840       | 2    | 30/06/2000            |      | Mostly implicit cut-offs                             | #N/A  | repeal*   |
| VI     | 7   |     |       | 221ZXG  | Penalty tax payable if assessable FMD amounts understated                          | 233    | 0         | 3,840       | 2    | 30/06/2000            |      | Mostly implicit cut-offs                             | #N/A  | repeal*   |
| VI     | 7   |     |       | 221Z XK | Credit for amounts deducted under section 221ZXB                                   | 233    | 1         | 3,841       | 2    | 30/06/2000            |      | Mostly implicit cut-offs                             | #N/A  | repeal*   |
| III    | 1   |     |       | 22A     | Limits on application of certain exempt income provisions                          | 89     | 2         | 90          | 1    | Cutting off provision |      | Cutting off provision                                | #N/A  | repeal*** |
| III    | 2   | A   |       | 25B     | Limits on application of section 26  | 248    | 2         | 249         | 1    | 1996-97               |      | Cutting off provision                                | #N/A  | repeal*** |
| III    | 3   | A   | Ente  | 51AE    | Deductions not allowable for entertainment expenses                                | 315    | 12        | 655         | 1    | 1996-97               |      | Clean  | 32-35 item 2.1; 32-55; 32-60; 32-65; 32-80; 32-85 | repeal*** |
| III    | 3   | A   | Old c | 53I     | Application of depreciation provisions   | 26     | 1         | 683         | 1    | 1996-97               |      | Cutting off provision: residual operation as per 53I | #N/A  | repeal*** |
| III    | 3   | A   | Old c | 54      | Depreciation   | 27     | 3         | 686         | 1    | 1996-97               |      | Limited application to later income years as per 53I | Omitted   | repeal*** |
| III    | 3   | A   | Old c | 54AA    | Property installed on leased Crown land—lessee deemed to be owner etc.             | 30     | 6         | 692         | 1    | 1996-97               |      | Limited application to later income years as per 53I | 40-135  | repeal*** |
| III    | 3   | A   | Old c | 54AB    | Leased property affixed to land—lessor taken to be owner for depreciation purposes | 36     | 1         | 693         | 1    | 1996-97               |      | Limited application to later income years as per 53I | #N/A  | repeal*** |
| III    | 3   | A   | Old c | 54AC    | Eligible lessor—right of removal of property                                       | 37     | 1         | 694         | 1    | 1996-97               |      | Limited application to later income years as per 53I | #N/A  | repeal*** |
| III    | 3   | A   | Old c | 54AD    | Lessor not an eligible lessor if property previously owned by the lessee           | 38     | 1         | 695         | 1    | 1996-97               |      | Limited application to later income years as per 53I | #N/A  | repeal*** |
| III    | 3   | A   | Old c | 54AE    | Lessor taken to have disposed of property in certain cases                         | 39     | 1         | 696         | 1    | 1996-97               |      | Limited application to later income years as per 53I | #N/A  | repeal*** |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div | Sdi v | Gro up | Section | Heading  | Page # | How many? | Cumul Total | Type | Last year or date | Last | Cut-off details                                      | CCH table       | ATAX view |
|--------|-----|-------|--------|---------|--|--------|-----------|-------------|------|-------------------|------|--|-----------------|-----------|
| III    | 3   | A     | Old    | 54A     | Effective life of property   | 40     | 5         | 701         | 1    | 1996-97           |      | Limited application to later income years as per 53l | 40-95; 40-105   | repeal*** |
| III    | 3   | A     | Old    | 55      | Annual depreciation percentage   | 45     | 4         | 705         | 1    | 1996-97           |      | Limited application to later income years as per 53l | 995-1(1)        | repeal*** |
| III    | 3   | A     | Old    | 56      | Calculation of depreciation  | 49     | 3         | 708         | 1    | 1996-97           |      | Limited application to later income years as per 53l | Omitted         | repeal*** |
| III    | 3   | A     | Old    | 57AF    | Limit on cost price for depreciation of motor vehicle  | 52     | 5         | 713         | 1    | 1996-97           |      | Limited application to later income years as per 53l | 40-230          | repeal*** |
| III    | 3   | A     | Old    | 57AK    | Special depreciation on property used for basic iron or steel production   | 57     | 5         | 718         | 2    | 20/07/1982        | #### | Further conditions                                   | Omitted         | repeal*** |
| III    | 3   | A     | Old    | 57AM    | Special depreciation on trading ships  | 62     | 17        | 735         | 1    | 1996-97           |      | Limited application to later income years as per 53l | Omitted         | repeal*** |
| III    | 3   | A     | Old    | 58      | Depreciation roll-over relief for unpooled property where CGT roll-over relief allowed under section 160ZZM, 160ZZMA, 160ZZN, 160ZZNA or 160ZZO or where election for roll-over relief made under section 59AA | 79     | 5         | 740         | 1    | 1996-97           |      | Limited application to later income years as per 53l | 40-345          | repeal*** |
| III    | 3   | A     | Old    | 59      | Disposal, loss or destruction of depreciated property  | 84     | 6         | 746         | 1    | 1996-97           |      | Limited application to later income years as per 53l | Omitted         | repeal*** |
| III    | 3   | A     | Old    | 59AAA   | Disposal, loss or destruction of car for which certain methods have been used to calculate car expense deductions  | 90     | 2         | 748         | 1    | 1996-97           |      | Limited application to later income years as per 53l | Omitted         | repeal*** |
| III    | 3   | A     | Old    | 59AA    | Disposal of depreciated property on change of ownership or interest  | 92     | 1         | 749         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A            | repeal*** |
| III    | 3   | A     | Old    | 59AB    | Notional income where assessable income includes consideration receivable on disposal, loss or destruction of depreciated property   | 93     | 3         | 752         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A            | repeal*** |
| III    | 3   | A     | Old    | 60      | Acquisition of depreciated property  | 96     | 0         | 752         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A            | repeal*** |
| III    | 3   | A     | Old    | 61      | Property used partly for producing assessable income   | 96     | 0         | 752         | 1    | 1996-97           |      | Limited application to later income years as per 53l | 40-25(2); 40-85 | repeal*** |
| III    | 3   | A     | Old    | 61A     | Tax exempt entities that become taxable  | 96     | 6         | 758         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A            | repeal*** |
| III    | 3   | A     | Old    | 62      | Definition of depreciated value  | 102    | 1         | 759         | 1    | 1996-97           |      | Limited application to later income years as per 53l | Omitted         | repeal*** |
| III    | 3   | A     | Old    | 62AAA   | Provisions relating to compensation payments for conversion of plant for use in connexion with the decimal currency system   | 103    | 3         | 762         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A            | repeal*** |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div | Sdiv | Group | Section | Heading  | Page # | How many? | Cumul Total | Type | Last year or date | Last | Cut-off details                                      | CCH table | ATAX view |
|--------|-----|------|-------|---------|--|--------|-----------|-------------|------|-------------------|------|--|-----------|-----------|
| III    | 3   | A    | Old   | 62AAB   | Object of pooling of depreciable property  | 106    | 0         | 762         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAC   | Taxpayer may create pools to which depreciable property may be allocated   | 106    | 0         | 762         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAD   | Pool percentage  | 106    | 1         | 763         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAE   | Allocation of property to a pool   | 107    | 1         | 764         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAF   | Cancellation of allocation to pool—taxpayer's notice   | 108    | 0         | 764         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAG   | Cancellation of allocation to pool—cessation of exclusive assessable income-producing use                                      | 108    | 1         | 765         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAH   | Cancellation of allocation to pool—annual depreciation percentage not equal to pool percentage                                 | 109    | 0         | 765         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAJ   | Cancellation of allocation to pool—subsequent application of special depreciation provisions                                   | 109    | 0         | 765         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAK   | Cancellation of allocation to pool—disposal to which section 58 applies  | 109    | 1         | 766         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAL   | Effect of cancellation of allocation to pool   | 110    | 0         | 766         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAM   | Reconstruction assumptions and reconstructed depreciated value   | 110    | 0         | 766         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAN   | Opening balance of pool  | 110    | 1         | 767         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAO   | Closing balance of pool  | 111    | 0         | 767         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAP   | Calculation of depreciation—pooled property  | 111    | 1         | 768         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAQ   | Cancellation of allocation of property to a pool—effect on subsequent operation of depreciation provisions                     | 112    | 0         | 768         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |
| III    | 3   | A    | Old   | 62AAR   | Cancellation of allocation of property to pool—taxpayer must use diminishing value method to calculate subsequent depreciation | 112    | 1         | 769         | 1    | 1996-97           |      | Limited application to later income years as per 53l | #N/A      | repeal*** |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div   | Sdi v | Gro up | Section | Heading  | Page # | How many? | Cumul Total | Type | Last year or date | Last | Cut-off details   | CCH table | ATAX view |
|--------|-------|-------|--------|---------|--|--------|-----------|-------------|------|-------------------|------|---|-----------|-----------|
| III    | 3     | A     | Old    | 62AAS   | No balancing charges/deductions while property allocated to pool                     | 113    | 0         | 769         | 1    | 1996-97           |      | Limited application to later income years as per 53l    | #N/A      | repeal*** |
| III    | 3     | A     | Old    | 62AAT   | Taxpayer's assessable income to include proceeds of disposal of pooled property etc. | 113    | 1         | 770         | 1    | 1996-97           |      | Limited application to later income years as per 53l    | #N/A      | repeal*** |
| III    | 3     | A     | Old    | 62AAU   | Disposal of pooled property—application of CGT provisions                            | 114    | 0         | 770         | 1    | 1996-97           |      | Limited application to later income years as per 53l    | #N/A      | repeal*** |
| III    | 3     | A     | Old    | 62AAV   | Taxpayers may use their own form of words in pool notices                            | 114    | 1         | 771         | 1    | 1996-97           |      | Limited application to later income years as per 53l    | Omitted   | repeal*** |
| III    | 6AA   |       |        | 102AH   | Commissioner may allow rebate  | 111    | 3         | 1,480       | 2    | 26/07/1979        |      | Is income still being derived under these arrangements? | #N/A      | repeal*** |
| III    | 10    |       |        | 122N    | Deductions not allowable under other provisions                                      | 177    | 1         | 1,790       | 2    | 1996-97           |      | Implicit cut-off  | 330-590   | repeal*** |
| III    | 10AAA |       |        | 123E    | Deductions not allowable under other provisions                                      | 207    | 1         | 1,820       | 2    | 1996-97           |      | Some cut-offs are implicit                              | 330-590   | repeal*** |
| III    | 10AA  |       |        | 124AN   | Double deductions  | 271    | 1         | 1,884       | 2    | 1996-97           |      | Some cut-offs are implicit                              | 330-590   | repeal*** |
| VI     | 1AA/F |       |        | 220AAZA | Recovery of amounts by Commissioner  | 256    | 3         | 3,537       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221A    | Interpretation   | 28     | 6         | 3,641       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221B    | Eligible local governing bodies—when resolutions take effect etc.                    | 34     | 2         | 3,643       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221C    | Deductions by employer from salary or wages  | 36     | 3         | 3,646       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221D    | Variation of deductions  | 39     | 2         | 3,648       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221DA   | No obligation to make deductions if inconsistent with the Constitution               | 41     | 0         | 3,648       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221E    | Certificates of exemption  | 41     | 1         | 3,649       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221EAA  | Failure to make deductions from salary or wages                                      | 42     | 1         | 3,650       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221F    | Group employers, group certificates etc.   | 43     | 6         | 3,656       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221H    | Record-keeping and application of deductions in payment of tax                       | 49     | 3         | 3,659       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221K    | Tax vouchers   | 52     | 0         | 3,659       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221N    | Remission of penalty   | 52     | 0         | 3,659       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221R    | Recovery of amounts by Commissioner  | 52     | 1         | 3,660       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221S    | Arrangements with authorities of other countries                                     | 53     | 1         | 3,661       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221V    | Offences   | 54     | 1         | 3,662       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221W    | Joinder of charges under this Division   | 55     | 0         | 3,662       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221X    | Offences by partners   | 55     | 1         | 3,663       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 2     |       |        | 221YAA  | Power of Commissioner to obtain information  | 56     | 1         | 3,664       | 2    | 30/06/2000        |      | Implicit cut-offs mostly                                | #N/A      | repeal*** |
| VI     | 3A    |       |        | 221YHAA | Object   | 122    | 0         | 3,729       | 2    | 30/06/2000        |      | Clean   | #N/A      | repeal*** |
| VI     | 3A    |       |        | 221YHAA | Simplified outline   | 122    | 1         | 3,730       | 2    | 30/06/2000        |      | Clean   | #N/A      | repeal*** |
| VI     | 3A    |       |        | 221YHAA | Division does not apply to payments made after 30 June 2000                          | 123    | 0         | 3,730       | 2    | 30/06/2000        |      | Clean   | #N/A      | repeal*** |
| VI     | 3A    |       |        | 221YHA  | Interpretation   | 123    | 6         | 3,736       | 2    | 30/06/2000        |      | Clean   | #N/A      | repeal*** |
| VI     | 3A    |       |        | 221YHB  | Making of payee declarations   | 129    | 3         | 3,739       | 2    | 30/06/2000        |      | Clean   | #N/A      | repeal*** |
| VI     | 3A    |       |        | 221YHC  | Sending of payee declaration form to Tax Office                                      | 132    | 1         | 3,740       | 2    | 30/06/2000        |      | Clean   | #N/A      | repeal*** |
| VI     | 3A    |       |        | 221YHD  | Deductions where payee declaration   | 133    | 2         | 3,742       | 2    | 30/06/2000        |      | Clean   | #N/A      | repeal*** |
| VI     | 3A    |       |        | 221YHDA | Deductions where no payee declaration  | 135    | 1         | 3,743       | 2    | 30/06/2000        |      | Clean   | #N/A      | repeal*** |
| VI     | 3A    |       |        | 221YHDB | Eligible paying authority (non-householder) notification obligation                  | 136    | 0         | 3,743       | 2    | 30/06/2000        |      | Clean   | #N/A      | repeal*** |
| VI     | 3A    |       |        | 221YHDC | Eligible paying authority (non-householder) reporting etc. obligations               | 136    | 4         | 3,747       | 2    | 30/06/2000        |      | Clean   | #N/A      | repeal*** |

Appendix 2: Provisions of the Income Tax Assessment Act 1936  
identified for possible repeal

| P/S ch | Div | Sdi v | Gro up | Section | Heading  | Page # | How many? | Cumul Total | Type | Last year or date | Last | Cut-off details          | CCH table | ATAX view |
|--------|-----|-------|--------|---------|--|--------|-----------|-------------|------|-------------------|------|--------------------------|-----------|-----------|
| VI     | 3A  |       |        | 221YHDD | Householders   | 140    | 2         | 3,749       | 2    | 30/06/2000        |      | Has its own cut off      | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHDE | Issuing authorities  | 142    | 0         | 3,749       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHE  | Refund of deductions in certain cases  | 142    | 1         | 3,750       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHF  | Credits in respect of deductions from prescribed payments  | 143    | 2         | 3,752       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHG  | Application of credits   | 145    | 0         | 3,752       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHH  | Failure to make deductions from prescribed payments  | 145    | 2         | 3,754       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHL  | Remission of certain amounts   | 147    | 0         | 3,754       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHM  | Persons discharged from liability in respect of deductions                                       | 147    | 0         | 3,754       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHN  | Recovery of amounts by Commissioner  | 147    | 1         | 3,755       | 2    | 30/06/2000        |      | Partial cut-off only     | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHP  | Deduction variation certificates   | 148    | 1         | 3,756       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHQ  | Deduction exemption certificates and reporting exemption approvals                               | 149    | 5         | 3,761       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHR  | Higher deduction percentage elections  | 154    | 2         | 3,763       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHS  | Revocation of certificates   | 156    | 0         | 3,763       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHSA | Revocation of approval to quote reporting exemption number                                       | 156    | 1         | 3,764       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHT  | Notification and review of decisions   | 157    | 0         | 3,764       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHU  | Offences   | 157    | 1         | 3,765       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHW  | Joinder of charges under this Division   | 158    | 0         | 3,765       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHX  | Power of Commissioner to obtain information  | 158    | 1         | 3,766       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHY  | Declarations   | 159    | 0         | 3,766       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 3A  |       |        | 221YHZ  | Special provisions relating to partnerships  | 159    | 1         | 3,767       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YJ   | Object of Division   | 191    | 0         | 3,798       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YJA  | Application of Division to non-share dividends   | 191    | 0         | 3,798       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YK   | Interpretation   | 191    | 1         | 3,799       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YL   | Deductions from dividends, interest and royalties  | 192    | 6         | 3,805       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YM   | Exemptions and variations  | 198    | 0         | 3,805       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YMA  | Effect of section 128AB certificates and section 265B notices                                    | 198    | 2         | 3,807       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YN   | Deductions to be forwarded to Commissioner etc.  | 200    | 1         | 3,808       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YP   | Dividends etc. not in money not to be paid until payment made to Commissioner on account of tax  | 201    | 2         | 3,810       | 2    | 30/06/2000        |      | Clean                    | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YQ   | Liability of person who fails to make deductions etc.  | 203    | 1         | 3,811       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YQA  | Liability of payer where Part IVA applies  | 204    | 1         | 3,812       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YR   | Recovery of amounts by Commissioner  | 205    | 1         | 3,813       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YRA  | Interest or royalty not allowable deduction until payment made to Commissioner on account of tax | 206    | 1         | 3,814       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YS   | Credits in respect of deductions made from dividends, interest or royalties                      | 207    | 1         | 3,815       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YSA  | Credits in respect of amounts assessed under Division 16E of Part III                            | 208    | 1         | 3,816       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YT   | Application of credits   | 209    | 1         | 3,817       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YU   | Liability of trustee to pay to Commissioner amounts deducted before 1 June 1993                  | 210    | 1         | 3,818       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YV   | Persons discharged from liability in respect of deductions                                       | 211    | 0         | 3,818       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 4   |       |        | 221YV   | Joinder of charges under this Division   | 211    | 1         | 3,819       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 5   |       |        | 221Z    | Object of Division   | 212    | 0         | 3,819       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 5   |       |        | 221ZA   | Interpretation   | 212    | 0         | 3,819       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 5   |       |        | 221ZB   | Deductions from mining payments  | 212    | 1         | 3,820       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 5   |       |        | 221ZC   | Deductions to be forwarded to Commissioner etc.  | 213    | 1         | 3,821       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 5   |       |        | 221ZD   | Liability of person who fails to make deduction etc.   | 214    | 1         | 3,822       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |
| VI     | 5   |       |        | 221ZE   | Recovery of amounts by Commissioner  | 215    | 1         | 3,823       | 2    | 30/06/2000        |      | Mostly implicit cut-offs | #N/A      | repeal*** |

