## TIB Index – Volume 1 No 1 to Volume 31 No 5

## A – Z

- **TIB & Page column:** The reference is to the TIB volume and issue number, followed by the page number, eg, 6.10:25 means TIB Vol 6, No 10, p 25. Multiple page references are separated by commas or hyphens (eg, 6.10:12, 25 or 6.10:12-14) while multiple issue references are separated by semicolons (eg, 6.10:12; 7.3:15).
  - **Appendices:** Some entries show an "A" after the TIB issue number. This means the item appears in the appendix to that TIB, or in Appendix A if that TIB has more than one appendix. Similarly, a "B" or "C" suffix means the item is in the respective appendix. The brief introduction in the main TIB is generally not indexed for these items.
  - **Case notes:** The subject-matter of cases is listed under "Court decisions" and "Taxation Review Authority decisions" and is also listed alphabetically by subject throughout the index, with the case name or number following the entry (in italics if a Court case).
  - Questions we've been asked: "QWBA" or "QB #/#" (eg, QB 08/01) appears in the index entry. These articles generally restate existing policy, rather than covering any new ground.
  - **Public binding rulings:** These are listed under "Binding rulings", and also listed alphabetically by subject throughout the index, with "BR Pub" after the entry.

- **Product binding rulings:** These are listed under "Binding rulings", but do not appear separately under their respective subjects because they apply only to the product or arrangement named in the ruling.
  - Number of TIBs in each volume:

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1. 1947 values1.1.13 onice of election in exit (QWBA)16.5.411. 1965 values $7,14.4$ safe of fleestock to associated perions, gains or losses28.3.881. 1998 values $10.61$ bigb price livestock28.3.841. 1999 values $10.61$ bigb price livestock5.2.4.232.000 values $11.50$ angined percentages5.2.2.4232.000 values $13.640$ degreration of \$100 minimum1.11.632.000 values $13.640$ degreration on breading stock when values increase rapidly 3.11.92.001 values $16.522$ triansfer to other schemets5.2.42.252.002 values $16.522$ triansfer to other schemets5.2.42.252.004 values $16.522$ triansfer to other schemets5.2.42.252.005 values $16.522$ triansfer to other schemets5.2.42.252.006 values $16.522$ triansfer to other schemets5.1.152.006 values $16.622$ triansfer to other schemets5.1.152.000 values $22.522$ 10.99 values5.1.152.000 values $22.522$ 10.99 values5.1.152.001 values $22.522$ 10.99 values5.1.152.011 values $22.522$ 10.99 values10.12.22.011 values $22.522$ 10.99 values10.12.22.011 values $22.522$ 10.99 values10.2.22.011 values $22.5222$ 10.99 values12.2.22.011 values $22.52223$	1993 values (reprint, no changes)	5.2A:25		
1.99 Yalasis         0.94,10	1994 values	5.13:4	new definition of herd livestock	3.8:6
1.1973 values         1.141         - valuation at beginning of year         5.435           1.1989 values         10.61         high-priced livestock         - urpfication of \$100 minimum         1.113           2.000 values         12.611         - exclusion of non breading stock when values increase rapidly 3.119           2.001 values         13.640         - exclusion of non breading stock when values increase rapidly 3.119           2.003 values         16.521         - triager price, 1993         5.11           2.004 values         16.523         - triager price, 1993         5.13           2.005 values         16.625         - triager price, 1993         5.13           2.006 values         18.628         - triager price, 1993         5.13           2.006 values         18.628         - triager price, 1993         5.13           2.007 values         20.62         - 1993 values         5.13         5.24.25           2.000 values         21.62.20         - 1993 values         5.13         5.24.35           2.000 values         21.62.20         - 1999 values         5.13         5.24.35           2.000 values         21.52.21         - 1999 values         5.13         5.24.35           2.011 values         25.52.21         - 1999 values         5.13	1995 values	6.14:10	notice of election to exit (QWBA)	16.5:41
1.1998 values       1064       high-priced livestock         1.1998 values       11.56       -application of \$100 minimum       1.113         2.000 values       126.41       -esclusion from-breeding stock when values increase rapidly 3.119         2.002 values       14.66       -esclusion from-breeding stock when values increase rapidly 3.119         2.003 values       156.15       -intiger price, 1993       5.131         2.005 values       165.26       -intiger price, 1994       5.134         2.006 values       196.29       -bross from riding schont, valuation (QWBA)       7.727         2.008 values       20.62       -bross from riding schont, valuation (QWBA)       7.727         2.009 values       20.62       -bross from riding schont, valuation (QWBA)       7.727         2.000 values       21.420       -1999 values       5.13; 52.A3; 28         2.000 values       22.522       -1999 values       6.1312         2.010 values       2.53, 2042       -1999 values       7.1024         2.011 values       2.64, 31-52       -1999 values       11.23, 206         2.011 values       2.55, 200-202       -1999 values       11.23, 206         2.010 values       2.52, 200-202       -1999 values       11.23, 206         2.010 values	1996 values	7.14:1	sale of livestock to associated persons, gains or losses	28.3:88
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1.2001 values         1.6.01        deprectation         1.8.4.2           2.2001 values         1.4.6.6        catchision of non-breeding stock when values increase rapidly 3.1.19           2.2003 values         1.5.6.15        transfer to other schemes         5.2.4.25           2.2004 values         1.5.5.26        transfer to other schemes         5.1.21           2.2005 values         1.7.5.35        trigger price, 1993         5.1.31           2.2006 values         1.9.62        trigger price, 1994         5.1.31           2.2007 values         2.0.62        trigger price, 1994         5.1.31, 52.A3:32           2.2008 values         2.0.62        1993 values         5.1.31, 52.A3:32           2.2010 values         2.2.522        1995 values         6.1.31:0           2.2011 values         2.2.522        1995 values         6.1.31:0           2.2012 values         2.2.4.34:4        1995 values         9.3.1           2.2014 values         2.2.5.22        1997 values         9.3.1           2.2014 values         2.4.5.44:4        1995 values         1.0.2.3           2.2014 values         2.4.5.24        1998 values         1.0.2.3           2.2015 values         2.5.2.2.2.3        1997 v	1999 values	11.5:6	application of \$100 minimum	1.11:3
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1.003 values         1.003         1.003         5.2425           2.004 values         16.515         transfer to other schemes         5.2425           2.004 values         16.526         trigger price, 1993         5.114           2.005 values         17.535         trigger price, 1995         6.1410           2.007 values         19.622         horses from riding school, valuation (QWBA)         7.727           2.008 values         20.611         national standard costs         5.13; 5.243; 28           2.009 values         21.420         1993 values         5.13; 5.243; 28           2.001 values         22.522         1994 values         5.13; 5.243; 28           2.001 values         22.552         1994 values         5.13; 5.243; 28           2.001 values         24.543, 24         1996 values         7.1024           2.014 values         26.5522, 23         1997 values         11.23           2.016 values         27.557, 38         1999 values         11.23           2.016 values         28.511-12         2000 values         12.256           2.016 values         28.520-202         2000 values         12.256           2.016 values         5.24.231         2000 values <td< td=""><td> 2001 values</td><td>13.6:40</td><td> depreciation</td><td>1.8A:2</td></td<>	2001 values	13.6:40	depreciation	1.8A:2
1.000 values         1.0013           2.004 values         1.6526           2.005 values         1.15253           2.006 values         17535           2.005 values         18.628           2.007 values         196.629           2.007 values         20.611           2.000 values         21.420           2.000 values         21.420           2.000 values         21.420           2.001 values         22.522           2.001 values         22.522           2.001 values         22.522           2.010 values         22.522           2.010 values         22.522           2.010 values         23.510-11           1.995 values         6.1312           2.010 values         25.5223           2.011 values         26.451-52           2.015 values         27.537.38           2.016 values         27.537.38           2.018 values         20.652           2.018 values         20.692           2.018 values         2.002 values           2.018 values         5.2A23           2.001 values         5.2A23           2.002 values         16.13           2.003 values         16.	2002 values	14.6:6	exclusion of non-breeding stock when values increase r	apidly 3.1:19
1. Jos values         10.5.35         trigger price, 1994         5.134           2.006 values         18.628         trigger price, 1994         5.134           2.006 values         19.629         trigger price, 1994         5.134           2.007 values         20.61         trigger price, 1994         5.134           2.008 values         20.61         1993 values         5.135, 52.A32           2.010 values         22.522         1994 values         5.115, 51.14.1; 6           2.011 values         23.51.0-11         1995 values         6.13.12           2.012 values         24.543.44         1996 values         9.31           2.014 values         26.45.1-52         1998 values         0.03.1           2.016 values         28.5:11-12         1990 values         12.266           2.017 values         29.5:20-02         0001 values         12.266           2.018         30.6:9-13         2003 values         12.261           2.018 values         2.6.23; 5.4.32         2000 values         12.256           2.017 values         2.9.23; 5.4.32         2000 values         12.256           2.018 values         2.6.23; 5.4.32         2000 values         12.256	2003 values	15.6:15	transfer to other schemes	5.2A:25
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