

# A guide to the **Re-ordered Tax Acts**

## **An explanation of changes, and comparative tables of sections**

This TIB appendix deals with recent tax legislation. The following Acts were enacted in December 1994:

- Income Tax Act 1994
- Tax Administration Act 1994
- Taxation Review Authorities Act 1994

The new Acts resulted from the Income Tax Bill 1994, the Tax Administration Bill 1994 and the Taxation Review Authorities Bill 1994 respectively, which were introduced into Parliament in October 1994. These new Acts re-order the Income Tax Act 1976 and the Inland Revenue Department Act 1974.

The comparative tables in this appendix cross-refer sections of the new and old Acts.

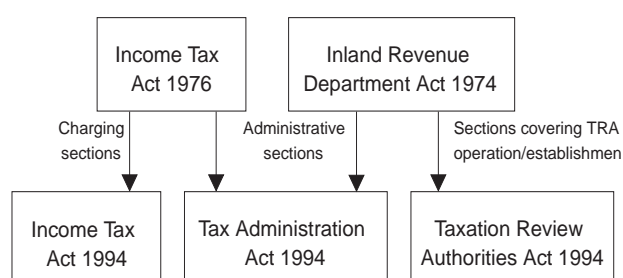
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# Income Tax Act 1994, Tax Administration Act 1994, and Taxation Review Authorities Act 1994 - the re-ordered tax Acts

## Introduction

The three new Acts which will replace the Income Tax Act 1976 and the Inland Revenue Department Act 1974 have been passed.

Provisions relating to the calculation of tax liabilities are contained in the Income Tax Act 1994. Administrative provisions, such as return filing obligations and objection procedures from the Income Tax Act 1976 and other sections from the Inland Revenue Department Act 1974, are located in the Tax Administration Act 1994. Provisions relating to the establishment and operation of the Taxation Review Authorities have been transferred to a separate Act, the Taxation Review Authorities Act 1994.



The new legislation is not intended to change any law, apart from the two issues which are explained on page 4. A provision stating this is contained in each of the new Acts.

The provisions of the new Acts have been arranged in a new and more logical order, and minor drafting changes have been made to modernise the wording of the legislation.

## When the new Acts come into force

All three Acts come into force on 1 April 1995. The Income Tax Act and the Tax Administration Act apply, where appropriate, for the 1995-96 and subsequent income years.

Certain provisions of the Income Tax and Tax Administration Acts can therefore apply earlier than 1 April 1995 to taxpayers who have early balance dates. For example, for a taxpayer who has a balance date of 30 October (an accounting year from 1 November to 30 October) the new Acts can apply from 1 November 1994.

Other provisions which are clearly on an annual basis, such as section 92 of the Tax Administration Act [Commissioner to make assessments] and section NC 1 of the Income Tax Act [Application of PAYE rules], will apply from 1 April 1995 regardless of a taxpayer's balance date.

## Background

The Consultative Committee on the Taxation of Income from Capital, chaired by Mr Arthur Valabh, released its *Final Report* in October 1992. In this report it recommended that the Income Tax Act and the Inland Revenue Department Act be reorganised into a more coherent scheme with a logical structure.

A major deficiency in the current Acts is the lack of any logical order or structure that reflects the various roles of quantifying taxable income. Provisions are repetitive and cumbersome, and drafting styles are archaic and inconsistent.

Advantages of the re-ordering are that it makes the legislation easier to understand and assists in interpretation. It will also facilitate progressive revision of the legislation.

The approach taken in the re-ordering is explained in the *Second Report of the Working Party on the Reorganisation of the Income Tax Act 1976*, released in September 1993. That Working Party was also chaired by Mr Valabh.

## No change to existing law

The reorganisation is not intended to change the interpretation or effect of the existing income tax law. However, in order to create a coherent and logical scheme within the Acts, it has been necessary to break up provisions relating to specific tax regimes. Interpretational questions may arise about the effect of the provisions as they appear in the re-ordered Acts.

Each Act includes a specific provision which stipulates that the reorganisation, and changes of style and language are not intended to change the law. The Courts will have regard to those provisions in deciding any issue which arises.

## Income Tax Act 1994 - key features

Most changes occur in this Act. Departures from the current legislation relate to:

- structure
- numbering system
- placement of definitions.

## Structure

The structure reflects a coherent scheme and purpose by recognising that accounting records are the starting point for calculating tax liabilities.

The approach (referred to as the “transactions approach” in the Working Party’s report) is:

	<b>Revenue less Expenditure (deductions)</b>	(Parts B - D)
adjusted for	<b>Timing/apportionment/ tax avoidance</b>	(Parts E - G)
equals	<b>Net income</b>	(Parts H & I)
giving rise to	<b>Tax liability (including surcharges)</b>	(Part J)
offset by	<b>Rebates/credits for tax paid</b>	(Parts K & L)
leaving	<b>Tax to pay or be refunded</b>	(Part M)

The new Act is divided into 16 Parts, with the short title and commencement provision (section A 1) falling outside the Part structure. The new Parts are:

**A Purpose and Construction**

Purpose and interpretation

**B Core Provisions**

Basic and fundamental provisions relating to the quantification and imposition of the tax liability

**C Income Further Defined**

Scope of taxable income or income equivalents

**D Deductions Further Defined**

Scope of expenditures; clawbacks

**E Timing of Income and Deductions**

When income is taxable and expenditure deductible

**F Apportionment and Recharacterised Transactions**

Treatment of transactions with more than one purpose; transactions where form differs from substance

**G Avoidance and Non-Market Transactions**

Treatment of tax avoidance; market value of non-market transactions

**H Treatment of Net Income of Certain Entities**

Net income or losses of different kinds of taxable entities

**I Assessment of Income and Treatment of Losses**

Calculation of assessable income and eligibility to, and restrictions from, carrying forward losses

**J Surcharges**

Imposition of surcharges

**K Rebates**

Entitlement of taxpayers to different types of rebates

**L Credits**

Entitlement of taxpayers to credits for taxes paid

**M Tax Payments**

Quantification and payment of provisional and terminal tax; operation of memorandum accounts under the full imputation, dividend withholding payment, and branch equivalent tax regimes

**N Withholding Taxes and Taxes on the Income of Others**

Obligations of persons to withhold tax from or pay tax on income or income equivalents

**O Definitions and Related Matters**

Meanings of terms that appear in more than one section

**Y Amendments, Repeals, Savings, and Transitional Provisions**

Time savings and transitional provisions; Schedules

Each Part of the new Act begins with Subpart B. Generic purpose provisions that contribute to a clearer understanding of the Part and facilitate an understanding of the structure of the Act will be drafted and inserted as Subpart A, as part of the re-write exercise - see “Future direction”, below.

Other structural features are:

- Grouping of Subparts within Parts has tended to be on the basis of moving from general to specific provisions.
- Provisions that provided that references to income year included references to corresponding non-standard accounting years and so on have been amalgamated in section OF 2. (For example, section OF 2(2)(h)(iii) signposts the treatment which was previously reflected in section 75(4)).
- Matrimonial property provisions have been amalgamated in Part FF. Some of the original matrimonial property provisions have been archived, as they were reproduced in a slightly modified format. (For example, the effect of the proviso to section 65(2)(a) of the Income Tax Act 1976 is reflected in section FF 3, but the drafting is modified to reflect the format of the new Act).
- Each Part contains a Subpart Z entitled “Terminating Provisions” which is reserved for provisions that have temporary operative effect and will cease to exist over the passage of time.

**Numbering system**

Each Part and Subpart within a Part of the re-ordered Income Tax Act is lettered alphabetically, and provisions have been ordered within each of those Subparts.

Sections within each Subpart are numbered consecutively in ordinary numerals. Subsections, paragraphs and subparagraphs are either renumbered or relettered (refer to the Tables of Conversion, or “Keys”, later in this issue).

The alphanumeric numbering system has two principal benefits:

- Each section reference provides a guide to the content and subject matter associated with the relevant provision.
- The system can easily accommodate insertions of new provisions each time the Act is amended.

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Reference to a section begins with an alphabetical reference to the Part and Subpart in which the provision is contained. For example, a reference to section MD 4 (previously section 394ZZZZJ [Refund of income tax not to exceed amount of imputation credit balance]) indicates that the section appears in Part M - Tax Payments, Subpart D - Refunds. This type of section identifier is more informative than one entitled 394ZZZZJ, and will enable users to become more aware of the modular structure of the Act, as they become accustomed to the numbering system. For example, over time users will become familiar with the notion that Part M “deals with Tax Payments”, and that Subpart D of Part M “deals with Refunds”.

Another feature of the new numbering system is that it is more flexible. Unwieldy and cumbersome section references such as 394ZZZZJ will be unnecessary in the future. Each Subpart of the Act will now be amended as a separate and discrete module. As new provisions are inserted in the Income Tax Act 1994, it will be possible to add new sections at the end of any relevant Subparts to which the new sections relate without interrupting the sequential numbering of provisions.

## Definitions

Part O Subpart B, “General Definitions”, contains a dictionary of all terms that have specified meanings found in the Income Tax Act 1994.

Definitions of terms which are used in more than one section are grouped in section OB 1. Generally, when a term is used in only one section, the definition is in that section, and a cross-reference to that definition is included in section OB 1. Sections OB 2, OB 3, OB 4 and OB 5 contain the meanings of *source deduction payment*, *qualifying company*, *pay-period taxpayer*, *non-resident investment company* and *income tax*.

Subpart Z, “Transitional Definitions”, contains a list of new terms that are used in the Income Tax Act 1994 which refer to particular sections or Parts in the 1976 Act. For example, where the Income Tax Act 1976 referred to “sections 64B to 64L” the reference in the new Act reads the “accruals rules”, which is defined to mean those sections that were previously sections 64B to 64L. Similar terms have been defined for other commonly found references. These are:

- Consolidation rules, previously sections 191C to 191WC
- Dividend withholding payment rules, previously Part XIIB
- FBT rules, previously Part XB
- FIF rules, previously section 245R to 245RN
- Imputation rules, previously Part XIA
- International tax rules, previously Part IVA
- Life insurance rules, previously section 204 to 205F
- NRWT rules, previously Part IX
- PAYE rules, previously Part XI
- Provisional tax rules, previously Part XII
- Qualified accruals rules, previously section 64B to

64M

- RWT rules, previously Part IXA
- SSCWT rules, previously Part XC
- Time bar, previously section 25
- Trust rules, previously sections 227 to 233.

Placing the definitions after the substantive provisions in an Act is a major departure from the normal treatment. This was done because of the very large number of definitions used in the Income Tax Act. Their placement in the front of the Act would detract from the substantive provisions.

## Tax Administration Act 1994 - key features

The Tax Administration Act is a consolidation of the administrative and procedural provisions originally contained in the Inland Revenue Department Act 1974 and the Income Tax Act 1976. This Act deals with the basic elements on which the operation of the tax system is based, and with the structure of the Inland Revenue Department.

### Structure

The Act is structured around the relationship between the Commissioner of Inland Revenue and the taxpayer. Key elements of this relationship are:

- the flow of information from taxpayers to the Commissioner through tax returns
- the assessment of tax liability by the Commissioner
- the objection process
- payments from taxpayers to the Crown
- the obligations imposed on taxpayers to comply with the law and the consequences of failing to do so.

The Tax Administration Act is divided into 15 Parts (each representing a key element in the relationship). The short title and commencement provision are outside the Part structure.

Because this Act is much smaller than the Income Tax Act, it uses a conventional numbering system rather than the alphanumeric section numbering adopted in the Income Tax Act.

The new Parts are:

### I Purpose and Construction

Purpose and interpretation

### II Commissioner and Department

Establishment of Inland Revenue Department; appointment of officers

### III Information, Record-Keeping, and Returns

Commissioner’s powers to obtain information; taxpayer’s obligations to keep records; other obligations to keep and provide records; requirements to file returns

### IV Secrecy

Officers' responsibility to maintain secrecy

**V Rulings and Determinations**

Commissioner's determinations relating to financial arrangements and petroleum mining operations

**VI Assessments**

Commissioner's authority to issue assessments and make determination of losses

**VII Interest**

Commissioner's authority to charge and pay interest

**VIII Objections**

Taxpayer's rights to object to assessments and determinations; right to apply for a case stated

**IX Additional Tax**

Commissioner's right to charge additional tax for late payment and to charge special additional taxes

**X Recoveries**

Methods of recovering unpaid tax and tax deductions

**XI Remission, Relief, and Refunds**

Remission and relief from paying tax; Commissioner's authority for making refunds

**XII Offences and Penalties**

Imposition of penal tax; objections to penal tax assessments; recovery of unpaid penal tax

Description of offences; proceedings, evidence and penalties relating to offences

**XIII Miscellaneous**

Regulation making and other powers

**XIV Transitional Provisions and Savings**

Time savings and transitional provisions; Schedule

**Definitions**

Because there are fewer definitions in the Tax Administration Act than in the Income Tax Act 1994, the definitions in the former have been placed at the front of the Act, in section 3, instead of at the end of the substantive provisions. Some cases specifically cross-refer to meanings given in section OB 1 of the Income Tax 1994. Other terms found in the Tax Administration Act, depending on the context, import the meaning given to them in the Income Tax Act 1994. An example would be the term "RWT rules".

Where a term is used in only one section, the definition is in that section, and a cross-reference to that definition is included in section 3.

**New policy**

The only new policy that arose in the re-ordering process is contained in this Act.

Two changes have been made to satisfy Bill of Rights considerations.

- If Inland Revenue seeks to enter a private dwelling to obtain information, and the occupier refuses entry, a judicial warrant must be obtained before entering (section 16(3) to (7) of the Tax Administration Act 1994).
- Witnesses at a Commissioner's inquiry will be protected if they give self-incriminating evidence (section 19 (3) and (4) of the Tax Administration Act 1994).

These changes were also enacted in the Inland Revenue Department Amendment Act (No. 2) 1994.

**Taxation Review Authorities Act 1994 - key features**

This Act contains provisions concerning the establishment and operation of Taxation Review Authorities.

This Act contains five Parts, with the short title and commencement provision falling outside the Part structure. It also uses a conventional numbering system.

As in the Tax Administration Act, definitions have been placed at the front of the Act in section 3. Other terms found in the Taxation Review Authorities Act, depending on the context, import the meanings given to them by the Income Tax Act 1994 and the Tax Administration Act 1994.

**Stylistic changes to the three new Acts**

All references to archaic terms such as *aforementioned*, *thereof* or *thereon* have been replaced with terms found in modern plain language. Other expressions such as *the case may be* were edited from the legislation where their presence served no purpose and where this would not create any ambiguities.

Other stylistic changes include:

- the use of gender-neutral language unless the context required a distinction to be drawn between males and females
- the use of "running heads" on each page of the new Income Tax Act which indicate the contents of each page of the legislation
- the change in date format - for example, *1 January 1995* rather than *1st day of January 1995*
- replacing the expression *for the purposes of* with *in this section*, in the context of definitions

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- the use of numerals rather than words to express quantities (except where a sentence begins with an amount);
- omitting redundant expressions such as *of this Act* or *of this section* where the context permitted this;

All cross-references within a provision to other sections, Parts, or Subparts of the Income Tax Act 1976 that have been broken up in the re-ordering process have been rationalised and limited to those sections that were relevant.

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### Example 1

Section 185(5)(b) of the Income Tax Act 1976 contained a reference to section 188.

The new equivalent of section 188 of the Income Tax Act 1994 has been split into 4 new sections, IE 1, IF 1, GC 2 and OF 2.

In the Income Tax Act 1994 a reference to section 188 therefore would be to sections IE 1, IF 1, GC 2, and OF 2.

However, section EI 10(5)(b) (the equivalent of 185(5)(b)) only refers to IE 1, and IF 1. The other new sections that came from old section 188 are irrelevant in the context of section EI 10(5)(b) and have not been included.

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### Example 2

The Income Tax Act 1976 contained references to Part IV and Part IVA (as a consequence of section 245X). Part IV has been broken up in the Income Tax Act 1994, and references to Part IV in the new Act have generally been replaced by the terms *general assessment* or *general income tax assessment* made by the Commissioner. In a few cases, the expression Part IV was replaced with a reference to Parts B, C, E, and F of the Income Tax Act 1994. See section OZ 1(2), (3), and (4).

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## Redundant provisions

Provisions that no longer had operative effect or that were identical and duplicated for no substantive reason were not re-enacted.

A provision may have been redundant for any of the reasons listed below:

1. It may have ceased to have effect on a date before 1 April 1995. For example, section 61(3) of the Income Tax Act 1976 provided that the first \$100 of interest, dividends, or investment society dividends earned between 1 April 1989 and 30 September 1989 was exempt from tax. As that section is no longer effective, it has been omitted.
2. It may have provided that a certain provision has an application date before 1 April 1995 (the application date for the Income Tax Act 1994). For example, section 140AA(2) of the Income Tax Act 1976

provides for the application of the rest of section 140AA with effect from 1 April 1989. The application provision is no longer necessary and has been omitted.

3. It may rely on a provision which has been repealed or has ceased to have operative effect. For example, section 63(2B) of the Income Tax Act 1976 provides that a dividend is exempt if fringe benefit tax is paid on it under section 336N(8). Since section 336N(8) has been repealed, section 63(2B) is no longer effective, and has been omitted.
4. It may have relied on a repealed regime, scheme or an office that no longer exists. For example, section 130 of the Income Tax Act 1976 allowed a deduction to taxpayers approved under a stock unit increase programme approved by the Rural Banking and Finance Corporation of New Zealand. That programme has ceased, so section 130 is redundant and has been omitted.
5. It may have expanded or limited the meaning of a term used in the Act, and as a result been placed in section OB 1 of the Income Tax Act 1994, or section 3 of the Tax Administration Act or the Taxation Review Authorities Act. For example, section 188C(1)(d) of the Income Tax Act 1976 provides information about the definition of *resident mining operator* and other terms. Since the definitions of those terms are now included in section OB 1 of the Income Tax Act 1994, section 188(1)(d) has been omitted.
6. It may have been intended to be transitional in nature. For example, section 197D of the Income Tax Act 1976 was not re-enacted because the subject matter with which it was concerned, Harbour Boards, no longer exists.
7. It may duplicate or perform the same function as another provision. For example, see section 394ZC (1), (3), and (4) of the Income Tax Act 1976 and section CF 6(1) and (2) of the Income Tax Act 1994.

## Savings provisions

The new Acts have comprehensive savings provisions which provide that a reference to a provision of the old Act may be construed as a reference to the corresponding provision of the new Act, if the context of the reference permits, and vice versa. (See sections YB 5 of the Income Tax Act 1994 and 227 of the Tax Administration Act.)

## Comparative tables

Schedule 23 to the Income Tax Act 1994 lists:

- sections of the Income Tax Act 1976 and corresponding provisions of the Income Tax Act 1994 and the Tax Administration Act 1994 (Part A)
- sections of the Inland Revenue Department Act 1974 and corresponding provisions of the Tax Administration Act 1994

tion Act 1994 and the Taxation Review Authorities Act 1994 (Part B)

- definitions sourced from the Income Tax Act 1976 and the Inland Revenue Department Act 1974, and their placement in the new Acts (Part C)
- sections of the Income Tax Act 1994 and corresponding provisions of the Income Tax Act 1976 (Part D)
- sections of the Tax Administration Act 1994 and corresponding provisions of the Income Tax Act 1976 and the Inland Revenue Department Act 1974 (Part E)

- sections of the Taxation Review Authorities Act 1994 and corresponding provisions of the Inland Revenue Department Act 1974 (Part F).

These tables are reprinted in this TIB.

### Future direction

The next step is to re-write the Acts in plain language. This task will be completed over a number of years.

The re-write exercise will start with the Core Provisions (Part B of the Income Tax Act 1994). The rewritten legislation relating to that Part is expected to be introduced this year.

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## Comparative tables of old and new provisions

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The following pages contain tables of old and new provisions of the tax Acts. These tables are taken from Schedule 23 of the Income Tax Act 1994. They show which sections of the previous tax Acts correspond to the provisions of the new Acts, and vice versa.

Notes:

1. The letters "TAA" in the 2nd or 3rd column of any table indicate that the provision referred to appears in the Tax Administration Act 1994.
2. The letters "TRA" in the 2nd or 3rd column of any table indicate that the provision referred to appears in the Taxation Review Authorities Act 1994.

3. The letters "IRD" in the 2nd or 3rd column of any table indicate that the provision referred to was a provision of the Inland Revenue Department Act 1974.
4. The letters "Amdt", followed by a reference to a statutory provision, indicate that the provision referred to was a provision of an Act amending the Income Tax Act 1976.
5. Other provisions referred to in the 2nd or 3rd column of any table are provisions of the Income Tax Act 1994 or the Income Tax Act 1976, as the case may require.
6. Provisions shown as omitted have been omitted because they are either spent or redundant.

## Part A - Income Tax Act 1976

## Provisions of Income Tax Act 1976 corresponding to provisions of 1994 Acts

Income Tax Act 1976		Income Tax Act 1994 (or Tax Administration Act 1994)		Income Tax Act 1976		Income Tax Act 1994 (or Tax Administration Act 1994)	
1	(1), (2) (3)	A	1 (1), (2) omitted	8E	(1) (2)(a) (2)(b), (3) (4) (5) - (10)	FF 1	(1) (2) (2), (3) (2) (4) - (9)
<b>Part I - Interpretation</b>				<b>Part II - Returns and Assessments</b>			
2	definitions definition definitions definitions	OB 1 OB 6 TAA 3 omitted	- (a) (1) omitted	9	-	TAA 33	-
2A	(1), (2) (3) (3)	OF 1 OF 2 TAA 3	(1), (2) (1) (3)	9A	-	TAA 41	-
3	(1) - definitions (3)	OB 1 CF 8	- -	10	(1) (1)	TAA 42	(1) (1)
4	(1)(a),(ba),(c)-(g) (1)(i) - (m) (1A), (2), (2A) (3) - definition (4) (relettered) (6), (7), (7A) (8) - (11) (12) (13), (14) (15) - (20)	CF 2 CF 2 CF 2 OB 1 CF 2 CF 2 CF 2 omitted CF 2 CF 2 CF 2	(1)(a) - (g) (1)(h) - (l) (2) - (4) - (5) (6) - (8) (9) - (12) omitted (14), (15) (15) - (20)	11	(1), (2)	TAA 43	(1), (2)
4A	(1)(a),(c),(ca)-(cd) (1)(i),(ia),(j),(k) (1)(l) and (n) (1)(m) (2) - definitions (2) - definitions (3) - definition (3) - definitions (3A) (4), (4A), (5) - (11) (11A), (12) (13)	CF 3 CF 3 omitted CF 3 CF 3 OB 1 CF 3 OB 1 omitted CF 3	(1)(a) - (f) (1)(g) - (j) omitted (1)(k) (13) - (14) - omitted (2) - (10)	12	(1) - (6)	TAA 44	(1) - (6)
4B	(1) (2) (3) - (6)	CF 2 CF 2 omitted	(14), (15) (15) - (20) -	13	-	TAA 79	-
5	(1) (2) - definitions (3), (4) (5) (6)	OB 1 OB 1 OB 5 OF 2 OB 5	- - (2), (3) (2) (4)	13A	-	TAA 63	-
6	(1) - (4)	OB 2	(1) - (4)	14	-	TAA 80	-
7	(1), (2)	OD 1	(1), (2)	14A	(1) - (3)	TAA 36	(1) - (3)
8	(1), (2)	OD 7	(1), (2)	15	(1) - (3)	TAA 38	(1) - (3)
8A	-	OD 2	-	16	(1) - definitions (2), (3) (4) (5) (6) (7), (8)	TAA 39	(5) (1), (2) omitted KB 2 IB 4
8B	definitions definitions	OB 1 OD 5	- (10)	17	(1) - definition (2) - (6)	TAA 39	(3), (4) (6) (1) - (5) -
8C	(1) - (3)	OD 3	(1) - (3)	18	-	TAA 34	-
8D	(1) - (4)	OD 4	(1) - (4)	19	(1), (1A), (2), (3) (4) (5)	TAA 92	(1) - (4) omitted (5)
8E	(1) (1)	GC 3 OD 5	(1) (1)	20	(1), (2)	IB 1	(1), (2)
<b>Part III - Objections to Assessments</b>				21	(1), (2)	TAA 106	(1), (2)
				21A	(1) (2) - (8)	TAA 21	(8) (1) - (7)
				22	(1) - (4)	GC 1	(1) - (4)
				23	(1), (2)	TAA 113	(1), (2)
				24	-	TAA 107	-
				25	(1), (2)	TAA 108	(1), (2)
				26	-	TAA 114	-
				27	-	TAA 109	-
				28	(1), (2)	TAA 110	(1), (2)
				29	(1) - (6)	TAA 111	(1) - (6)
				30	(1), (2)	TAA 126	(1), (2)
				31	(1) (2) (3)	TAA 127	(1) TAA 134 TAA 127(2)
				32	(1), (1A), (2)	TAA 135	(1) - (3)
				33	(1) - (9) (9A) - (9F) (10), (11), (11A) (12), (13)	TAA 136	(1) - (9) (10) - (15) (16) - (18) (19), (20)



Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)	Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)
33A (1) - (11)	TAA 137(1) - (11)	61 (2)(c), (d), (f)	omitted
34 (1) - definitions	TAA 3 (1)	(2A) (relettered)	CB 3 (b)
(2) - (4)	TAA 128(1) - (3)	(3), (5)	CB 3 (c), (d)
34A (1) - definition	TAA 3 (1)	(9) (relettered)	CB 8 (1)(a)
(1) - definitions	TAA 120(6)	(10), (11A), (12)	CB 5 (1)(a) - (c)
(2)	TAA 120(1)	(13)	omitted
(3) (relettered)	TAA 120(2)	(14) (relettered)	CB 1 (1)(a)
(4), (5)	TAA 120(3), (4)	(15) (relettered)	CB 9 (a)
(6)	TAA 185(c)	(16) (relettered)	CB 9 (b)
(7)	omitted	(17) (relettered)	CB 2 (1)(a)
(8)	TAA 120(5)	(18) (relettered)	CB 2 (1)(b)
35 -	TAA 129-	(19) (relettered)	CB 2 (1)(c)
36 (relettered)	TAA 125-	(21)	omitted
<b>Part IV - Income Tax</b>		(22) (relettered)	CB 5 (1)(d)
		(23)	CB 4 (1)(a)
37 definition	OB 1 -	(23A)	omitted
38 (1), (2)	BB 1 (1), (2)	(24), (25)	CB 4 (1)(b), (c)
(3)	omitted	(26) (relettered)	CB 4 (1)(d)
39 (1) - (3)	BB 2 (1) - (3)	(27) (relettered)	CB 4 (1)(e)
40 (1) - definition	KF 1 (4)	(28) - (30)	CB 4 (1)(f) - (h)
(2) - (4)	KF 1 (1) - (3)	(31)	CB 9 (c)
42 (1) - definitions	KF 2 (5)	(32) (relettered)	CB 4 (1)(i)
(2) - (5)	KF 2 (1) - (4)	(33), (34)	CB 4 (1)(j), (k)
47 (1), (2)	KZ 1 (1), (2)	(35), (36)	CB 5 (1)(e), (f)
49 (1) - definition	KG 1 (3)	(37)	CB 9 (d)
(1) - definitions	OB 1 -	(38) (relettered)	CB 2 (1)(d)
(1) - definition	TAA 3 (1)	(39) - (43)	CB 5 (1)(g) - (k)
(2)	KG 1 (4)	(44)	CB 4 (1)(l)
(3), (4)	KG 1 (1), (2)	(46)	CB 1 (1)(b)
49A (1) - definitions	KE 1 (3)	(47)	CB 2 (1)(e)
(2), (3)	KE 1 (1), (2)	(48) (relettered)	CB 8 (1)(b)
50A - (relettered)	KC 2 -	(49) (relettered)	CB 5 (1)(l)
50C (1) - definition	OB 1 -	(50)	CB 9 (e)
(1) - definitions	KC 3 (3)	(51), (52)	CB 1 (1)(c), (d)
(2), (3)	KC 3 (1), (2)	(53) (relettered)	CB 6 (a)
50D (1) - (3)	KC 1 (1) - (3)	(54)	CB 6 (b)
54 (1) - definitions	KC 4 (2)	(55) (relettered)	CB 6 (c)
(2)	KC 4 (1)	(56) (relettered)	CB 5 (1)(m)
56 (1)	KF 3 -	(57)	omitted
(1) - definition	omitted	(58)	CB 7 (c)
56A (1) - definition	KC 5 (4)	(59) (relettered)	CB 9 (f)
(2) (relettered)	KC 5 (1)	(60)	CB 9 (g)
(3)	omitted	(61)	omitted
(4), (5)	KC 5 (2), (3)	(62)	CB 5 (1)(n)
57 (1)	BB 10 -	(63)	CB 3 (e)
(2) (relettered)	KB 1 -	(64)	CB 5 (1)(o)
59 (1) - definitions	OB 1 -	(65) (relettered)	CB 6 (d)
(1)-defs.,(2) - (9)	omitted	(66)	CB15 -
(1) - definitions	CB 1 (2)	62 (1), (2)	CB 8 (2), (3)
60 (1) - definition	CB 2 (4)	63 (1) - definitions	OB 1 -
(1) - definition	CB 4 (2)	(1) - definition	OB 6 (b)
(1) - definition	CB 5 (2)	(2)	omitted
(1) - definitions	OB 1 -	(2A)	CB 10 (1)
(1) - definitions	omitted	(2B), (2C)	omitted
(2), (3)	CB 2 (2), (3)	(2D) - definition	LF 2 (3)
61 (1), (1A)	CB 7 (a), (b)	(2E), (2F), (2G)	omitted
(2) (relettered)	CB 3 (a)	(2H), (2J)	CZ 4 (1), (2)

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63	(2K), (2L) (3) - (5)	CB 10	(2), (3) omitted	65	(2)(j) excl proviso (2)(j) excl proviso	CF 1	- (1)
64	(1) - definition (2) - (6)	CB 11	(6) (1) - (5)		(2)(ja) - (jc) (2)(k), (ka)	CH 1 CE 1 CE 3	(1)(b) - (d) (1)(a), (b)
64A	(1) - definitions (1) - definition (2)	CB 14	(2) (1)(b) (1)		(2)(l)	BB 4	(d)
64B	(1) - definitions (1) - definitions (2) (3) - definitions (4)	OB 6 CB 14 OB 1 TAA 3	(1)(b) (1) - (1)	67	(1) - definition (1) - definition (2), (3) (4) (relettered) (5) - (9) (9A) (9B), (9C) (10), (11) (12) (13), (14) (14)	CD 1 OB 1 OD 8 CD 1 CD 1 CD 1 FF 6 CD 1 GD 9 CD 1 FF 6 GD 9	(13) - (4), (5) (2) (3) - (7) (8) (1)(a), (b) (9), (10) (1) (11), (12) (2)
64BA	(1)-(3), definitions	OB 1	-		(14)	GD 9	(2)
64C	(1),(2),(2A),(2B) (3), (4), (4A) (5) - (7)	EH 1 EH 1 EH 1	(1) - (4) (5) - (7) (8) - (10)	69	(1) - definition (2) - (6) (6A), (7)	CH 2 CH 2 CH 2	(8) (1) - (5) (6), (7)
64CA	-	EH 2	-	70	(1) - (8)	EN 1	(1) - (8)
64D	(1)-(7),(7A),(8)	EH 3	(1) - (9)	71	(1) - definitions (2) - (5)	CZ 1 CZ 1	(5) (1) - (4)
64E	(1) (relettered) (2) - (9)	TAA 90 TAA 90	(1) (2) - (9)	72	definition	OB 1	-
64F	(1)(a) - (d), defs. (1)(e) - definition (2) - (6) (7), (7A) (7B), (7C), (8)	EH 4 OB 1 EH 4 omitted EH 4	(9) - (1) - (5)  (6) - (8)	73	(1) - definitions (1) - definition (2) - (7) (8) - (11) (12) (13) (14) - (16)	CB 12 TAA 130 CB 12 TAA 130 TAA 138 TAA 130 TAA 138	(7) (6) (1) - (6) (1) - (4) (1) (5) (2) - (4)
64FA	(1), (2), (3)	omitted		73A	-	CB 13	-
64FB	(1) - definitions (1) - definition (2) - (4)	OB 1 EZ 9 EZ 9	- (5) (1), (3), (4)	74	(1) - definitions (2)(a) (2)(b) (relettered) (2A) (3), (3A), (4) (5) (6) (7) (8) - (14) (15) (16) - (18) (19)	OB 1 CE 2 CJ 1 DL 1 DL 1 CJ 1 FF 7 CJ 1 DL 1 DL 1 DL 1 OF 2	- - (1) (1) (3) - (5) (2) - (3) (6) - (12) (2) (13) - (15) (2)
64G	(1) - (5)	EH 5	(1) - (5)	75	(1) - (3) (4)(a), (b) (4)(a), (b) (4)(c) - definitions	EB 1 OF 2 EB 1 OB 1	(1) - (3) (2) (4) -
64H	(1), (1A), (2), (3)	TAA 60	(1) - (4)	76	(1) - (3) (4)	EC 1 OF 2	(1) - (3) (2)
64I	(1) - (5)	EH 6	(1) - (5)	76A	(1) - definitions (2) - (4), (4A), (5) (6) (7)	EZ 7 EZ 7 OF 2 EZ 7	(7) (1) - (5) (2) (6)
64J	(1) - (3)	GD 11	(1) - (3)	77	(1) - (3)	EB 3	(1) - (3)
64K	(1), (2)	omitted					
64L	(1), (2)	EH 8	(1), (2)				
64M	(a) - (f) (c)	EH 9 FF 2	- -				
65	(1)(a), definitions (1)(b)(i) (1)(b)(ii) (1)(c) (1)(d) - (f) (1A) (relettered) (1B)(a) (1B)(b) (2)(a) excl proviso (2)(a) proviso (2)(b) (2)(c), (ca) (2)(d), (da), (db) (2)(e) excl proviso (2)(e) proviso (2)(ea), (eb) (2)(f) (2)(g) (2)(h) (2)(j)	OB 1 CE 3 FF 5 CE 3 CE 1 CE 1 omitted CH 1 BB 4 FF 3 BB 4 CC 1 CC 1 BB 4 FF 4 CG 1 CD 1 CE 1 CD 2 CE 1	- (2)(a) - (2)(b) (2)(a) - (c) (2)(d)  (2) (a) - (b) (a), (b) (c) - (e) (c) - (a), (b) (1) (1)(e) - (1)(a)				

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78	(1) - (3)	BB 5	(1) - (3)	86L	(11)	omitted	
	(4) - (6)	EZ 9	(2) - (4)	87	(1) - (4)	omitted	
79	(1) - (3)	EE 2	(1) - (3)	87A	(1) - definitions	EZ 2	(5)
80	(1), (2)	EB 2	(1), (2)		(2) - (5)	EZ 2	(1) - (4)
81A	(1)	EJ 1	-		(6)	OF 2	(2)
82	(1), (2)	EN 4	(1), (2)	90	(1) - definition	FB 4	(5)
83	(1) - (4)	EN 2	(1) - (4)		(2), (3)	FB 4	(1), (2)
	(4A)	FF 8	-		(3A)	FB 4	(4)
	(5)	EN 2	(5)		(4)	FB 4	(3)
84	(1) - definitions	EN 3	(6)	91	(1) - definition	OB 1	-
	(2) - (6)	EN 3	(1) - (5)		(2), (2A), (3), (4)	GD 1	(1) - (4)
85	(1) - definition	OB 1	-	91A	(1) - definition	OB 1	-
	(2) - (4), (4A)	EE 1	(1) - (4)		(2), (3)	FF 13	(1), (2)
	(4B) - (4D)	EL 1	(2) - (4)	92	(a) excl 2nd prov	EJ 2	(a)
	(4E), (4F)	EE 1	(5), (6)		(a) 2nd proviso	omitted	
	(5) - (7)	EE 1	(7) - (9)		(b)	EJ 2	(b)
	(8)	FB 3	-	94	(1) - (11)	omitted	
	(9)	EE 1	(10)	95	(1) - (10)	omitted	
	(10)	OF 2	(2)	96	(1) - definitions	FC 11	(6)
85A	-	FC 4	-		(2) - (6)	FC 11	(1) - (5)
86	(1)	EL 1	(1)	97	(1) - (3)	GD 3	(1) - (3)
	(2) - definition	EL 1	general		(4)	GD 3	(4)
	(2) - definitions	OB 1	-		(4)	GD 3	(5)
	(3)	OF 2	(2)	98	(1) - definitions	GD 10	(4)
86A	(1), (2)	EL 2	(1), (2)		(1) - definitions	TAA 3	(1)
	(3)(a), (b)	EL 2	(3)(a), (b)		(2) - (4)	GD 10	(1) - (3)
	(3)(c)	omitted		99	(1) - definitions	OB 1	-
	(4)(a) - (e)	EL 2	(4)(a) - (e)		(2)	BB 9	-
	(4)(f)	omitted			(3) - (5)	GB 1	(1) - (3)
	(5) - (8)	EL 2	(5) - (8)		(6)	GZ 1	-
86B	(1) - (4)	EL 3	(1) - (4)	100	(1) - definition	CF 7	(2)
86C	(1) - (8)	EL 4	(1) - (8)		(2)	CF 7	(1)
86D	(1) - definitions	OB 1	-	101	-	BB 6	-
	(2) - (7)	EL 5	(1) - (6)	102	(3), (4)	FB 1	(1), (2)
	(8)	FF 9	-	104	-	BB 7	-
86E	(1) - (7)	EL 6	(1) - (7)	104A	(1) - definitions	EF 1	(7)
86F	(1) - (4)	EL 7	(1) - (4)		(1) - definitions	OB 1	-
	(5) - (7)	EZ 4	(1) - (3)		(2) (relettered)	EF 1	(5)
	(8) - definition	EZ 4	(5)		(2A)	EF 1	(6)
	(8) - definition	OB 1	-		(2B) (rearranged)	EF 1	(8)
86G	-	EL 8	-		(3) - (6)	EF 1	(1) - (4)
	(1) - definitions	EL 9	(4)		(7)	OF 2	(2)
86H	(1) - definition	OB 1	-		(8) - definitions	OB 1	-
	(2) - (4)	EL 9	(1) - (3)	105	(1) - definition	OB 1	-
	(5), (6)	FF 10	(1), (2)		(2), (3)	DE 1	(1), (2)
86I	(1) - definitions	OB 1	-	105A	-	DF 9	-
	(2) - (7)	EL 10	(1) - (6)	106	(1)	(a)	BB 8 (a)
	(8)	FF 11	-	106	(b), (ba), (c)	DJ 1	(a) - (c)
	(9)	EL 10	(7)		(d)	GD 4	-
86J	(1)-(4), definition	EM 1	(1) - (4)		(e)	DD 1	(a)
	(5)(a)	EM 1	(5)(a)		(f),(fa)-(fc),(g)	DB 1	(1)(a) - (e)
	(5)(b)(i) (+ new)	FF 12	-		(h) (relettered)	DD 1	(b)
	(5)(b)(ii)	EM 1	(5)(b)		(j)	BB 8	(b)
	(5)(c), (d)	EM 1	(5)(c), (d)		(k)	BB 8	(c)
86K	(1) - (3)	omitted			(l)	DD 1	(c)
86L	(1) - definition	EZ 1	(10)		(m), (ma)	DF 1	(a), (b)
	(2) - (10)	EZ 1	(1) - (9)		(n) (relettered)	DO 1	-

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106	(o)	BB 8	(d)	110	(7)		
	(2)(a), (aa),(b),(c)	DB 1	(2)(a) - (d)		(8)	OF 2	(2)
106A	(1) - definition	OB 1	-	111	(1), (2)	EG 17	(1), (2)
	(1) - definitions	DK 1	(8)	111A	-	FF 16	(1)
	(2) - (4)	DK 1	(1) - (3)	113A	(1) - definitions	EG 18	(6)
	(5)	omitted			(1A), (2), (3)	EG 18	(1) - (3)
	(6) - (9)	DK 1	(4) - (7)		(4) excl proviso	EG 18	(4)
	(10)	OF 2	(2)		(4) proviso	omitted	
106B	(1)(a)	DH 1	(1)		(5)	EG 18	(5)
	(2)	DH 1	(2)	117	(1) - (7)	EG 19	(1) - (7)
	(3)(a)	DH 1	(3)		(8)	FF 16	(2)
	(4) - definitions	OB 1	-		(9),(10),definitions	EG 19	(8), (9)
	(5)	OF 2	(2)		(11)(a) in part -	EG 19	(9)
106C	(1), (2)	DH 2	(1), (2)		definition		
106D	(1) - (7)	DH 3	(1) - (7)		(11)(a) in part -	OB 1	-
106E	-	DH 4	-		definition		
106F	(1)	omitted			(11)(b)	OB 1	-
	(2)	DK 2	-		(11)(c), (d)	EG 19	(10)(a), (b)
106G	(1) - definitions	DG 1	(4)	124	(1), (2)	DJ 10	(1), (2)
	(1) - def., (2),(3)	OB 1	-		(3)	OF 2	(2)
	(4) - (6)	DG 1	(1) - (3)	127	(A1)	DO 3	-
	(7)	FB 5	-		(1) - (6)	DZ 3	(1) - (6)
107	(1)	FC 5	(1)		(7)	OF 2	(3)
	(1A)	FF 14	-	127A	(1)	DZ 2	(1) - (7)
	(2)	FC 5	(2)		(8)	OF 2	(3)
	(3)(a), (b)	FC 5	(3)	128	(1) - definition	OB 1	-
	(3)(c) (+new)	FF 14	-		(2) - (7)	DZ 4	(1) - (6)
107A	(1) - definition	EG 19	(9)		(8)	OF 2	(3)
	(1) - definitions	OB 1	-	128A	(1) - definition	OB 1	-
	(2)	OF 2	(2)		(2), (3)	DO 4	(1), (2)
108	(1) - (3)	EG 1	(1) - (3)		(4) (relettered)	DO 4	(3)
108A	(1), (2)	EG 2	(1), (2)		(4A), (5)	DO 4	(4), (5)
108B	(1) - (6)	EG 3	(1) - (6)		(6)	OF 2	(3)
108C	(1) - (7)	EG 4	(1) - (7)	128B	(1) - definition	OB 1	-
108D	(1) - (4)	EG 5	(1) - (4)		(2), (3)	DL 2	(1), (2)
108E	-	EG 6	-		(4) (relettered)	DL 2	(3)
108F	-	EG 7	-		(5)	OF 2	(3)
108G	-	EG 8	-	128C	(1) - definition	OB 1	-
108H	(1) - (3)	EG 9	(1) - (3)		(2), (3)	DO 5	(1), (2)
108I	(1), (2), (2A)	EG 10	(1) - (3)		(4) (relettered)	DO 5	(3)
	(3) - (10)	EG 10	(4) - (11)		(5)	OF 2	(3)
108J	(1) - (8)	EG 11	(1) - (8)	129	(1) - (16)	omitted	
108K	(1) - (6)	EG 12	(1) - (6)	130	(1) - (10)	omitted	
108L	-	EG 13	-	131	(b)	DO 6	-
108M	(1), (2)	EG 14	(1), (2)	133	(1) - (3)	EK 1	(1) - (3)
108N	(1) - definition	EG 15	(5)		(4)	OF 2	(2)
	(1) - definitions	OB 1	-	133A	(1) - (6)	omitted	
	(2) - (4)	EG 15	(1) - (3)	134	(1) - (4)	DO 7	(1) - (4)
	(5)	FF 15	-		(5)	OF 2	(3)
	(6)	EG 15	(4)	135	(1) - (3)	DL 6	(1) - (3)
	(7)	GC 6	-	136	-	DJ 11	-
108O	(1) - definition	OB 1	-	137	(1) - definitions	EZ 6	(2)
	(2), (3), (3A), (4)	EG 16	(1) - (4)		(2)	EZ 6	(1)
109	(1) - definitions	DO 2	(2)	138	(1) - (3)	EO 5	(1) - (3)
	(2)	DO 2	(1)	139	(1), (2)	DZ 1	(1), (2)
110	(1) - definitions	EZ 3	(5)	140	-	omitted	
	(1A), (2), (3A),	EZ 3	(1) - (4)	140A	(1) - definition	ED 1	(4)

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140A (2)	ED 1 (1)	168 (1) - definition	DL 3 (7)
(3) (unlettered) - definitions	ED 1 (4)	(1) - definition	OB 1 -
(4), (5)	ED 1 (2), (3)	(2)	DL 3 (1)
140AA (1)	ED 2 -	(3)	CC 3 (1)
(2)	omitted	(4),(5),(5A)-(5C)	DL 3 (2) - (6)
140AB -	ED 3 -	169 (1) - (3), (5), (6)	DC 1 (1) - (5)
140B (1) - definitions	OB 1 -	(7)	OF 2 (2)
(1)(a), definitions	ED 4 (7)(a)	172 (1) - definition	DC 2 (5)
(1)(b), definitions	omitted	(2) - (5)	DC 2 (1) - (4)
(1) (c)-(f), defs.	ED 4 (7) (b) - (e)	(6)	OF 2 (2)
(2)	ED 4 (1)	173 (1) - definition	DC 3 (5)
(2A)	omitted	(2)	DC 3 (1)
(3), (4)	ED 4 (2), (3)	(3) (relettered)	DC 3 (2)
(5) - definitions	OB 1 -	(4), (5)	DC 3 (3), (4)
(6), (6A), (7)	ED 4 (4) - (6)	(6)	OF 2 (2)
(8)	omitted	174 (1) - (3)	omitted
141 (1), (2)	DJ 3 (1), (2)	175 definitions	OB 1 -
142 (1) - (4)	EZ 5 (1) - (4)	176 (1) - (5)	EI 1 (1) - (5)
143 (1), (2)	DJ 6 (1), (2)	177 (1) - (3)	EI 2 (1) - (3)
144 (1), (2)	DJ 9 (1), (2)	178 -	EI 3 -
147 (2)	DJ 4 -	179 (1), (2), (2A)	EI 4 (1) - (3)
148 (1) - definition	DD 2 (2)	(2B)(a)	omitted
(2)	DD 2 (1)	(2B)(b) - (d)	EI 4 (4)(a) - (c)
149 (1), (2)	DF 2 (1), (2)	(3)	EI 4 (5)
150 (1)	omitted	180 (1) - (3)	EI 5 (1) - (3)
(2A), (2B)	DF 3 (1), (2)	181 (1) - (3)	EI 6 (1) - (3)
(2C)	omitted	182 (1), (2)	EI 7 (1), (2)
(2D), (2E)	DF 3 (3), (4)	183 (1), (2)	EI 8 (1), (2)
(2F)	EO 1 -	184 -	EI 9 -
(8)	OF 2 (2)	185 (1) - (5)	EI 10 (1) - (5)
151 (1) excl proviso	DF 4 (1)	(6)	TAA 185 (a)
(1) proviso	FF 17 -	185A (1) - definitions	OB 1 -
(2)	DF 4 (2)	(2) - (6)	EI 11 (1) - (5)
152 (1), (2)	DF 5 (1), (2)	185B (1) - (4)	EI 12 (1) - (4)
153 (1) - definitions	OB 1 -	185C -	EI 13 -
(2)	DF 6 (1)	185D (1) - (4)	EI 14 (1) - (4)
(3), (4)	CC 2 (1), (2)	185E -	EI 15 -
(4)	DF 6 (2)	185F (1), (2)	EI 16 (1), (2)
156A (1) - (13)	omitted	(3)	TAA 185 (a)
156B (1) - (8)	omitted	186 (1) - definitions	EI 17 (4)
156C (1) - (8)	omitted	(1) - definition	omitted
156D (1) - (12)	omitted	(2) - (4)	EI 17 (1) - (3)
156E (1) - (8)	omitted	188 (1) - (6)	IE 1 (1) - (6)
156F (1) - (11)	omitted	(7) - (10)	IF 1 (1) - (4)
156G (1) - (6)	omitted	(11)	GC 2 -
163 -	DJ 7 -	(12), (13)	IF 1 (5), (6)
164 (1), (2)	DJ 8 (1), (2)	(14)	OF 2 (2)
165 (1) - definitions	DJ 5 (4)	188A (1) - definitions	IE 2 (9)
(1) - definitions	OB 1 -	(1) - definitions	OB 1 -
(2) - (4)	DJ 5 (1) - (3)	(1) - definition	FF 18 (1)
166 (1) - definition	OB 1 -	(2)(a) - definition	OB 1 -
(1) - definitions	DF 7 (3)	(2)(b) - definition	IE 2 (9)
(4), (5)	DF 7 (1), (2)	(3), (4)	IE 2 (1), (2)
167B (1) - definitions	DF 8 (3)	(4A)	FF 18 (2)
(2), (3)	DF 8 (1), (2)	(5)	IE 2 (3)
168 (1) - definition	CC 3 (2)	(5A)	omitted
		(6), (6A), (7)	IE 2 (4) - (6)

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188A (7A), (8)	IE 2 (7), (8)	191P (3)(f) - (h)	LC 16 (2)(c) - (e)
(9)	OF 2 (2)	(4), (5)	IG 7 (3), (4)
188AA	(1) IF 2 -	(4), (5)	LC 16 (3), (4)
(2)	OF 2 (2)	(6)(a), (b)	IG 7 (5)(a), (b)
188C (1)(a) - (c)	IH 1 (1)(a) - (c)	(6)(a), (b)	LC 16 (5)(a), (b)
(1)(d)(i) - (iii)	omitted	(6)(c)(i)(A)	LC 16 (5)(c)(i)
(1)(d)(iv)	IH 1 (1)(d)	(6)(c)(i)(B)	IG 7 (5)(c)(i)
(2)(a) - (e)	IH 1 (2)(a) - (e)	(6)(c)(ii)	IG 7 (5)(c)(ii)
(2)(f)(i), (ii)	omitted	(6)(c)(ii)	LC 16 (5)(c)(ii)
(2)(f)(iii), (iv)	IH 1 (2)(f)(i), (ii)	(6)(d)	IG 7 (5)(d)
(3)	OF 2 (2)	(6)(d)	LC 16 (5)(d)
189 (1), (2)	KZ 2 (1), (2)	191Q (1), (2)	MB 7 (1), (2)
190 -	GD 5 -	191R -	NB 1 -
191 (1)	IG 1 (1)	191S (1), (2)	ME 10 (1), (2)
(2)	IG 1 (5)	191SA (1), (2)	ME 11 (1), (2)
(3) - (5)	IG 1 (2) - (4)	191SB (1), (2)	ME 12 (1), (2)
(6)	CK 1 -	191SC (1) - (5)	ME 13 (1) - (5)
(8)	OF 2 (2)	(6), (7)	omitted
191A (1) - (5)	IG 2 (1) - (5)	(8)	ME 13 (6)
(6) - definition	IG 2 (11)	191SD (1), (2)	ME 14 (1), (2)
(7)	GC 4 -	(3)	TAA 74 -
(7A)	IG 2 (6)	(4)	ME 14 (3)
(8) - (11)	IG 2 (7) - (10)	(5)	ME 14 (5)
(12)	OF 2 (3)	(6), (7)	GC 24 (1), (2)
191B (1), (2)	IG 3 (1), (2)	(7)	ME 14 (4)
191C -	FD 1 -	(7)	ME 40 (9)
191D (1) definitions	OB 1 -	191T (1), (1A), (2) -	NH 5 (1) - (9)
(2)(a)	omitted	(8)	
(2)(b) (relettered)	FD 2 (1)	191U (1) - (5)	MG 13 (1) - (5)
(3)	FD 2 (2)	191UA (1), (2)	MG 14 (1), (2)
(4) (relettered)	FD 2 (3)	191UB (1), (2)	MG 15 (1), (2)
(5)(a), (b)	omitted	191UC (1) - (6)	MG 16 (1) - (6)
(5)(c)(i), (ii)	FD 2 (4)	191UD (1) - (5)	NH 6 (1) - (5)
(5)(c)(iii), (iv)	omitted	(6)	TAA 73 -
(6)	OF 2 (2)	(7), (8)	NH 6 (6), (7)
191E (relettered)	FD 3 -	191V (1) - (4)	MF 7 (1) - (4)
191F (1) - (8)	FD 4 (1) - (8)	191VA (1) - (6)	MF 8 (1) - (6)
191G (1), (2)	FD 5 (1), (2)	191VB (1) - (5)	MF 9 (1) - (5)
191H (1) - (3)	FD 6 (1) - (3)	191VC (1) - (3)	MF 10 (1) - (3)
191I (1) - (8)	FD 7 (1) - (8)	(4)	omitted
191J (1) - (9)	FD 8 (1) - (9)	191W -	ME 25 -
191K (1), (2)	FD 9 (1), (2)	191WA (1) - (5)	ME 26 (1) - (5)
191L (1) - (5)	HB 1 (1) - (5)	191WB (1) - (3)	ME 27 (1) - (3)
191M (1), (2)	HB 2 (1), (2)	191WC (1) - (4)	ME 28 (1) - (4)
191N (1) (relettered)	FD 10 (1)	191WD (1)	FE 1 -
(2) - (9)	FD 10 (2) - (9)	(2) - definitions	OB 1 -
191O (1),(1A),(2) - (7)	IG 6 (1) - (8)	(3)	TAA 75 -
191P (1)	CG 2 -	(4)	CF 4 -
(2)(a)	LC 16 (1)	(5)	CF 5 -
(2)(b), (c)	IG 7 (1)(a), (b)	(6)	FE 2 -
(3)(a)	IG 7 (2)(a)	(7)	TAA 76 -
(3)(a)	LC 16 (2)(a)	(7) (a)	FE 8 -
(3)(b)(i)	LC 16 (2)(b)	(8)	FE 3 -
(3)(b)(ii), (iii)	IG 7 (2)(b)(i), (ii)	(9)	DD 3 -
(3)(c)	LC 16 (2)(b)	(10)	FE 4 -
(3)(d), (e)	IG 7 (2)(c), (d)	(11)	FE 5 -
(3)(f) - (h)	IG 7 (2)(e) - (g)	(12)	FE 6 (1)

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191WD (13)	FE 6 (2)	197A (8)	TAA 42 (2)
(14)	FE 6 (3)	(9)	OC 1 (5)
(15)	FE 6 (4)	197C (1)	OC 2 (1)
(16)	DL 7 -	(2) - definitions	OB 1 -
(16)	DO 8 -	(2) - definition	OC 2 (14)
(17)	FE 6 (5)	(3), (3A), (3B)	OC 2 (2) - (4)
(18)	FE 7 -	(4) - (6)	OC 2 (5) - (7)
(19)	IF 4 -	(7)	CK 2 -
(19)	LC 8 -	(8) - (12)	OC 2 (8) - (12)
(20)	IF 5 -	(13)	omitted
(20)	LC 9 -	(14)	OC 2 (13)
(21)	IF 6 -	(15)	omitted
(21)	LC 10 -	197D (1) - (7)	omitted
(22)	IG 8 -	197E (1) - definition	OB 1 -
(22)	LC 11 -	(2)	OC 3 -
(23)	IG 9 -	(3) - (8)	omitted
(23)	LC 12 -	(9)	OF 2 (2)
(24)(a) - (c)	CI 7	197F (1) - (7)	omitted
(24)(d)	NC 15 (7)	197G (1)	CK 3 (3)
(24)(d)	ND 3 (7)	(2), (3)	omitted
(24)(d)	ND 4 (7)	(4), (5)	CK 3 (1), (2)
(25)	MB 11 -	(6)	OF 2 (2)
(26)(a), (b)	ME 29 (1)	197H (1) - definition	OC 4 (3)
(26)(a), (b)	MF 16 (1)	(2) - (6)	omitted
(26)(a), (b)	MG 17 (1)	(7)(a) - (c)	OC 4 (1)(a) - (c)
(26)(c)	MD 2 (8)	(7)(d), (e)	TAA 225 (2)(c), (d)
(26)(c)	NH 4 (8)	(8)	OC 4 (2)
(27)(a), (b)	ME 29 (2)	(8)	TAA 225 (3)
(27)(a), (b)	MF 16 (2)	(9)	OF 2 (2)
(27)(a), (b)	MG 17 (2)	197I (1) - (4)	omitted
(27)(c)	MD 2 (9)	197J (1) - definition	OB 1 -
(27)(c)	NH 4 (9)	(2), (3)	CK 4 (1), (2)
192 (1) - (3)	FC 1 (1) - (3)	198 (1), (2)	FC 3 (1), (2)
193 -	NZ 1 -	199 (1) - definitions	HF 1 (9)
194 (1) - definition	FZ 1 (5)	(2), (3), (3A)	HF 1 (1) - (3)
(2) - (5)	FZ 1 (1) - (4)	(4)(a)	HF 1 (4)
(6)	OF 2 (2)	(5)	omitted
194A (1) - definition	DI 1 (2)	(6), (8) - (10)	HF 1 (5) - (8)
(1) - definitions	OB 1 -	(11)	OF 2 (2)
(2)	DI 1 (1)	204 (1) - definitions	OB 1 -
(3)	OF 2 (2)	(1) - definitions	TAA 3 (1)
195 (1) - definitions	FC 2 (5)	(2)	CM 2 -
(2) - (5)	FC 2 (1) - (4)	(3)	OF 2 (2)
196 (1) - definitions	OB 1 -	204A -	CM 1 -
(2), (3)	FZ 2 (1), (2)	204B -	CM 3 -
(4)	omitted	204C (1) - (4)	CM 10 (1) - (4)
(5) - (8)	FZ 2 (3) - (6)	204D -	GD 7 -
197 (1) - definition	OB 1 -	204E (1), (2)	CM 4 (1), (2)
(2) - (5)	GD 2 (1) - (4)	204F (1) - (5)	CM 5 (1) - (5)
197A (1)	OC 1 (1)	204G (1) - (6)	CM 6 (1) - (6)
(2) - definitions	OB 1 -	204H (1), (2)	CM 7 (1), (2)
(2) - definitions	OC 1 (6)	204I (1)	CM 8 (1)
(3), (4)	OC 1 (2), (3)	(2)(a)	CM 8 (2)(a)
(5)	omitted	(2)(b)	omitted
(6)	OC 1 (4)	(2)(c), (d)	CM 8 (2)(b), (c)
(7)	DK 4 -	(3)	CM 8 (3)
(8)	HD 1 (2)	204J -	CM 9 -

Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)	Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)
204K -	CM 11 -	214B (7)	IH 2 (1)
204L (1), (2)	CN 3 (1), (2)	(8)	omitted
204M (1) - (3)	OE 3 (1) - (3)	(9), (10)	DZ 6 (5), (6)
204N -	CM 12 -	(11) - (15)	omitted
204O (1), (2)	CM 13 (1), (2)	(16) - (18)	DZ 6 (7) - (9)
204P -	CM 14 -	(19)	omitted
204Q (1) - (4), (4A)	GD 8 (1) - (5)	(20)	DZ 6 (10)
(5) - (7)	GD 8 (6) - (8)	(21)(a)	OB 1 -
205 (1), (2)	CM 15 (1), (2)	(21)(b)	DZ 6 (11)
205A -	CM 16 -	(22)(a) - (e)	DZ 6 (12)(a) - (e)
205B (1), (2)	CM 17 (1), (2)	(22)(f)	omitted
205C (1), (2)	II 2 (1), (2)	(22)(g), (h)	DZ 6 (12)(f), (g)
205D -	II 1 -	(23)	DZ 6 (13)
205E (1) - (3)	TAA 112(1) - (3)	(24)	omitted
205F -	DK 3 -	(25) (part)	IH 2 (2)
206 (1) - (10)	YB 4 (1)	(25) (part)	omitted
207 (1) - definitions	CZ 5 (2)	(26)	OF 2 (2)
(2)	CZ 5 (1)	214C (1)	omitted
208 (2)	CZ 6 -	(2) - definitions	OB 1 -
209 (1) - definition	CN 4 (6)	(2) - (5)	omitted
(1) - definitions	OB 1 -	214D (1) - definitions	OB 1 -
(2) - (6)	CN 4 (1) - (5)	(1) - definitions	TAA 3 (1)
210A (1) - definitions	CN 5 (2)	(1) - definitions	omitted
(2)	CN 5 (1)	(2)(a), (b)	OB 1 -
211 (1) - definitions	OB 1 -	(2)(c)	DM 9 -
(2) (relettered)	HE 1 (a)	(2)(d)	DM 10 -
(2)(a) (part)	omitted	(3)	OF 2 (2)
211A (1) - definitions	HE 2 (3)	214E (1), (2)	OD 8 (1), (2)
(1) - definitions	OB 1 -	214F (1) - (9)	DM 1 (1) - (9)
(2)	HE 2 (2)	214G (1)	DM 2 -
(3)	HE 2 (1)	(2)	IH 3 -
(4)	OF 2 (2)	214H (1)	CJ 3 -
211B (1) - definitions	HC 1 (12)	(2), (3)	DM 3 (1), (2)
(2) - (12)	HC 1 (1) - (11)	214I (1)	DM 4 (1)
(13)	OF 2 (2)	(2)	CJ 4 (1)
212A (1) - (7)	EM 2 (1) - (7)	(3)(a)	CJ 4 (2)
(8)	OF 2 (2)	(3)(b), (c)	DM 4 (2)(a), (b)
212B (1) - definitions	EM 3 (3)	(4)	DM 4 (3)
(2), (3)	EM 3 (1), (2)	214J (1)	CJ 5 -
(4)	OF 2 (2)	(2)	DM 5 -
213 (1) - definition	DL 4 (2)	214K (1)	CJ 6 (1)
(1) - definitions	OB 1 -	(2)	DM 6 (1)
(2)	omitted	(3)	CJ 6 (2)
(3)	DL 4 (1)	(3)	DM 6 (2)
(4)	omitted	(4)	TAA 65 -
214 (1) - definitions	DL 5 (2)	(5)	CJ 6 (3)
(1) - definitions	OB 1 -	(5)	DM 6 (3)
(2)	DL 5 (1)	214K (1) - (7)	TAA 91 (1) - (7)
214A (1) - definition	DZ 6 (14)	214M (1), (2)	DM 7 (1), (2)
(1) - definitions	OB 1 -	214MA (1), (2)	GC 12 (1), (2)
(1) - def., (2), (3)	omitted	214N (1)(a)	DM 8 -
(4)	DZ 5 -	(1)(b), (c)	CJ 7 (1)(a), (b)
214B (1), (2)	DZ 6 (1), (2)	(2)	omitted
(3)	omitted	(3)	CJ 7 (2)
(4)	DZ 6 (3)	214O definitions	OB 1 -
(5)	omitted	214P (1) - (3)	DM 11 (1) - (3)
(6)	DZ 6 (4)	215 (1), def., (2)	OB 1 -



Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)	Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)
215 (3)	omitted	224A (8), (9)	GC 11 (1), (2)
(3)(a) (new)	DN 4 (5)	(10)	EO 3 (8)
(3)(b) (new)	DN 5 (3)	(11)	GC 11 (3)
216 (1), (2)	DN 1 (1), (2)	(12)	FB 6 -
(3)	omitted	(13)	GC 11 (4)
(4) - (15)	DN 1 (3) - (14)	(14)	EO 3 (7)
(15A) (relettered)	DN 1 (15)	(15)	OF 2 (2)
(15B)	DN 1 (16)	224B (1) - definition	CJ 2 (2)
(16)	IH 4 (1)	(1) - definitions	OB 1 -
(17)	DN 1 (17)	(2)	CJ 2 (1)
(18)	OF 2 (2)	224D (1) - definition	EO 4 (13)
(19), (20)	IH 4 (2), (3)	(1), (2), definitions	OB 1 -
(21)	DN 1 (18)	(3) - (14)	EO 4 (1) - (12)
(22)(a)	OB 1 -	(15), (16)	GD 12 (1), (2)
(22)(b)	DN 1 (19)	(17)	OF 2 (2)
218 (1) - definition	OB 1 -	225 (1) - (8)	omitted
(1) - definitions	DN 2 (10)	225A (1) - (4)	YB 4 (1)
(1A)	omitted	226 (1) - definitions	OB 1 -
(2) - (10)	DN 2 (1) - (9)	(1) - definitions	TAA 3 (1)
219 (1) - definition	OB 1 -	(2) - definition	OB 1 -
(1) - definitions	DN 3 (12)	(2) - definition	TAA 3 (1)
(2) - (12)	DN 3 (1) - (11)	(3) - (5)	HH 1 (1) - (3)
220 (1)	DN 4 (1)	(6) - definition	OB 1 -
(2) - definitions	OB 1 -	(6) - definition	TAA 3 (1)
(3) - (5)	DN 4 (2) - (4)	(7) - (9)	HH 1 (4) - (6)
(6)	IH 5 -	(9A), (10), (10A)	HH 1 (7) - (9)
(7)	DN 4 (6)	(11)	OB 1 -
(7A)	FF 19 -	(12)	HH 1 (10)
(8), (9)	DN 4 (7), (8)	226A (1) - (4)	HH 2 (1) - (4)
221 (1)	DN 5 (1)	227 (1) - (4)	HH 3 (1) - (4)
(2) - definitions	OB 1 -	(5)	GC 14 -
(3)	DN 5 (2)	(6)	HH 3 (5)
(4)	IB 2 -	(7)	OF 2 (2)
(5)	DN 5 (4)	227A -	HZ 2 -
222 -	IB 3 -	228 (1), (2)	HH 4 (1), (2)
222A (1),(2),definitions	OB 1 -	(2A)	DI 3 (1)
(3)	OF 2 (2)	(2B)	CL 2 -
222B (1) - (8)	FC 6 (1) - (8)	(2C)	DI 3 (2)
222C (1) - (3)	FC 7 (1) - (3)	(3) (relettered)	HH 4 (3)
222D -	FC 8 -	(4)	HH 4 (4)
222E (1) - (3)	EO 2 (1) - (3)	(5) (relettered)	HH 4 (5)
222F (1)	FC 9 -	(6), (7)	HH 4 (6), (7)
(2) - definition	FC 10 (8)	228A (1), (2)	HH 5 (1), (2)
(2) - definitions	OB 1 -	229 -	HK 14 -
(3)	OF 2 (2)	230 (1) - (4)	HH 6 (1) - (4)
222G (1) - (3)	FC 10 (1) - (3)	231 (1)	omitted
(3A), (3B), (4)	FC 10 (4) - (6)	(2), (3)	TAA 59 (1), (2)
(5) - definitions	FC 10 (7)	(4)	HH 7 -
223 (1)(a)	CN 1 (3)	(5) - (7)	TAA 59 (3) - (5)
(1)(b) - definition	OB 6 (1)(b)	232 -	HH 8 -
(2), (3)	CN 1 (1), (2)	232A (1) - (3)	GD 6 (1) - (3)
224 (1) - definition	CN 2 (5)	(4), (5)	OF 2 (2)
(2) - (5)	CN 2 (1) - (4)	232B (1) - (3)	YB 4 (1)
(6)	OF 2 (2)	232C	YB 4 (1)
224A (1) - definitions	EO 3 (9)	232E -	HJ 1 -
(1) - definitions	OB 1 -	232F (1) - (3)	omitted
(2) - (7)	EO 3 (1) - (6)	233 -	DJ 2 -

Income Tax Act 1976		Income Tax Act 1994 (or Tax Administration Act 1994)		Income Tax Act 1976		Income Tax Act 1994 (or Tax Administration Act 1994)	
234	(1) - definitions	OB 1	-	245J	(6)(f) - (i)	CG 11	(6)(c)
	(1) - definitions	TAA 3	(1)		(6)(ia)	CG 11	(6)(a)
	(2) - (4)	HI 1	(1) - (3)		(6)(j)	CG 11	(6)(b)
235	-	HI 2	-		(7) (relettered)	CG 11	(7)
236	(1) - (4)	HI 3	(1) - (4)		(8) - (11)	CG 11	(8) - (11)
237	(1), (2)	HI 4	(1), (2)		(13), (14)	CG 11	(12), (13)
238	-	HI 5	-		(15)		omitted
239	(1)	TAA 57	-		(16) - (20)	CG 11	(14) - (18)
	(2)	TAA 31	-		(20A), (21A)	CG 11	(19), (20)
240	-	DI 2	-		(22), (22A)	CG 11	(21), (22)
241	(1) - (5)	OE 1	(1) - (5)		(23) - (25)	CG 11	(23) - (25)
	(6)	OE 2	(1)	245K	(1), (1A)(2)-(10)	LC 4	(1) - (11)
242	-	BB 3	-	245L	(1), (2)	LC 5	(1), (2)
243	(1) - definitions	OB 1	-	245M	(1) - (3)	IE 3	(1) - (3)
	(1) - definition	OE 4	(2)		(4)	IF 3	-
	(2) (relettered)	OE 4	(1)		(5) - (7)	IE 3	(4) - (6)
244	(1) - definitions	OE 5	(2)	245N	(1), (2)	IG 4	(1), (2)
	(2)	OE 5	(1)	245O	(1) - (3)	CG 12	(1) - (3)
245	(1), (2)	FB 2	(1), (2)	245P	(1), (2)	CG 13	(1), (2)
<b>Part IVA - Attributed Foreign Income and Losses and Foreign Investment Fund Income and Losses</b>				245Q	(1) - (5)	OE 2	(2) - (6)
245A	(1) - definitions	OB 1	-	245R	(1) - definition	CG 23	(9)
	(1) - definition	OB 6	(c)		(1) - definitions	OB 1	-
	(2)(a) - (e)	CG 3	(a) - (e)		(2) - (5)	CG 14	(1) - (4)
	(2)(f)	OF 2	(2)		(6)	OB 1	-
	(3)	CG 5	(7)	245RA	(1), (2)	CG 15	(1), (2)
	(4)	GC 10	-	245RB	(1) - (12)	CG 16	(1) - (12)
245B	-	OD 8	(3)	245RC	(1) - (10)	CG 17	(1) - (10)
245C	(1), (3), (3A)	CG 4	(1) - (3)	245RD	-	CG 18	-
	(4)(a)	CG 4	(4)(a)	245RE	(1) - (7)	CG 19	(1) - (7)
	(4)(c) - (e)	CG 4	(4)(b) - (d)	245RF	(1) - (3)	CG 20	(1) - (3)
	(5) - (8)	CG 4	(5) - (8)	245RG	(1) - (4)	CG 21	(1) - (4)
	(9)	GC 7	-	245RH	-	MF 15	-
245D	(1)	CG 5	(1)	245RI	(1), (2)	CG 22	(1), (2)
	(2)(a)	CG 5	(2)(a)	245RJ	(1) - (10)	IE 4	(1) - (10)
	(2)(c) - (e)	CG 5	(2)(b) - (d)	245RK	(1) - (3)	IG 5	(1) - (3)
	(3) - (6)	CG 5	(3) - (6)	245RL	(1) - (8)	CG 23	(1) - (8)
245E	(1) - definitions	GC 9	(7)	245RM	(1), (2)	CG 24	(1), (2)
	(2) - (7)	GC 9	(1) - (6)	245RN	(1), (2)	TAA 183	(1), (2)
245F	(1)	CG 6	(1)	245V	(1), (2)	CG 25	(1), (2)
	(2)	CG 6	(2)	245W	(1) - (3)	TAA 61	(1) - (3)
245G	(1), (2)	CG 7	(1), (2)	245X	-	OZ 1	(3)
	(3)	OF 2	(2)	245Y	(1) - (10)		omitted
	(4) - (7)	CG 7	(3) - (6)	<b>Part VII - Agents and Non-residents</b>			
245GA	(1) - definitions	(1) - definitions	CG 8 (14)	265	definition	OB 1	-
	(2) - (9)	OB 1	-	266	-	HK 1	-
	(10)	CG 8	(1) - (8)	267	-	HK 2	-
	(11), (12)	GC 8	-	268	(1) - (3)	HK 3	(1) - (3)
	(13) (relettered)	CG 8	(9), (10)	269	-	HK 4	-
	(14), (15)	CG 8	(11)	270	-	HK 5	-
245H	(1)	CG 8	(12), (13)	271	-	HK 6	-
	(2)	CG 9	-	272	(1), (2)	HK 7	(1), (2)
245I	(1), (2)	CG 10	(1), (2)	273	-	HK 8	-
245J	(1) - (5)	CG 11	(1) - (5)	274	-	HK 9	-
	(6)(a) - (d)	CG 11	(6)(c)	275	-	HK 10	-
	(6)(e)	omitted		276	(1) - definitions	HK 11	(10)
					(2) - (10)	HK 11	(1) - (9)

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277 -	HK 12 -	310 (1)	NG 1 (1)
278 (1) - (4)	HK 13 (1) - (4)	(2) (relettered)	NG 1 (2)
279 (1) - (3)	HK 15 (1) - (3)	311 (1) (relettered)	NG (1)
280 -	HK 16 -	311 (2)	NG 2 (2)
281 -	HK 17 -	311A -	NG 5 -
282 (1), (2)	HK 18 (1), (2)	311B (1), (2)	NG 6 (1), (2)
283 (1), (2)	HK 19 (1), (2)	311C (1) - (3)	NG 7 (1) - (3)
284 -	HK 20 -	312 (1) - (3)	NG 8 (1) - (3)
285 -	HK 21 -	313 (1), (2)	NG 9 (1), (2)
285A -	HK 22 -	314 (1), (2)	NG 10 (1), (2)
286 -	HK 23 -	315 (1), (2)	NG 11 (1), (2)
287 (1) - definition	HK 24 (4)	316 (1), (2)	TAA 49 (1), (2)
(2) - (4)	HK 24 (1) - (3)	317 -	NG 3 -
288 -	HK 25 -	318 (1)	NG 4 -
289 (1) - definition	OB 6 (1)(b)	(2)	LD 2 -
(2) - (4)	HK 26 (1) - (3)	319 -	NG 12 -
<b>Part VIII - Relief from Double Taxation</b>		320 (1)	NG 13 (1)
292 (1) - definition	LC 7 (2)	(2)(a)	omitted
(1) - definitions	OB 1 -	(2)(b)	NG 13 (2)
(1) - definition	TAA 3 (1)	(3), (4)	NG 13 (3), (4)
(2)	BB 11 (5)	321 (1) - (4)	TAA 100(1) - (4)
(1) - definitions	LC 1 (5)	322 (1) - (4)	TAA 146(1) - (4)
293 (1) - definition	OB 6 (1)(c)	323 (1) - (4)	TAA 197(1) - (4)
(2)	LC 1 (1)	324 (1), (2)	TAA 209(1), (2)
(2A)	omitted	325 -	NG 14 -
(2B), (2C), (3)	LC 1 (2) - (4)	326 -	NG 15 -
294 (1) - (4)	BB 11 (1) - (4)	326A (1) - (5)	NG 16 (1) - (5)
(5)	TAA 88 -	(6)	TAA 185(f)
295 (1) - (3)	TAA 115(1) - (3)	327 (1), (2)	NG 17 (1), (2)
296 (1), (2)	TAA 116(1), (2)	<b>Part IXA - Resident Withholding Tax Deductions</b>	
297 -	TAA 117-	327A (1) - definitions	OB 1 -
298 -	TAA 118-	(1) - definitions	TAA 3 (1)
299 (1), (2)	TAA 131(1), (2)	(2)	NF 1 (5)
300 -	TAA 132-	(2A)	NF 1 (4)
301 -	LC 13 -	(3)	OB 1 -
302 (1)	LC 6 -	(3)	TAA 3 (1)
(2) - (4)	CF 6 (3) - (5)	327B (1)	NF 1 (1)
303 -	LC 7 (1)	(2)(a)	NF 1 (2)(a)
304 -	LC 2 -	(2)(b)(ii)	NF 1 (2)(b)(i)
305 -	LC 3 -	(2)(b)(iia)	omitted
306 (1), (2)	LC 14 (1), (2)	(2)(b)(iii), (iia)	NF 1 (2)(b)(ii), (iii)
(3)	omitted	(2)(b)(iv) - (vi)	NF 1 (2)(b)(iv) - (vi)
307 -	OE 6 -	(2)(b)(via), (vii)	NF 1 (2)(b)(vii), (viii)
308 -	LC 15 -	(3)	NF 1 (3)
308A (1) - definitions	LE 1 (7)	327C (1)	NF 2 (1)
(1) - definitions	OB 1 -	(2) - (8)	NF 2 (2) - (8)
(2), (3)	LE 1 (1), (2)	327D (1) - (5)	NF 3 (1) - (5)
(4)	GC 13 -	327E (1) - (4)	NF 4 (1) - (4)
(5) - (8)	LE 1 (3) - (6)	(5)	TAA 50 -
<b>Part IX - Non-Resident Withholding Tax</b>		(6), (7)	NF 4 (5), (6)
309 (1) - definitions	OB 1 -	327F (1) - (4)	NF 6 (1) - (4)
(2) - definition	TAA 49 (3)	327G (1), (1A),(2) - (5)	NF 7 (1) - (6)
(2)(a), (b)(i)	OB 1 -	(6)	TAA 185(f)
(2)(b)(ii)	omitted	327H (1), (2)	TAA 25 (1), (2)
(3)	NG 1 (3)	(3) - excl proviso	TAA 25 (3)
		(3) - proviso	omitted

Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)	Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)
327K (4) - (10) (11)	TAA 25 (4) - (10) omitted	336A definitions	omitted
327I (1) - (6)	TAA 51 (1) - (6)	336B (1) (2)	JB 1 - omitted
327J (1) (2)	TAA 52 - TAA 28 -	336C (1), (2)	JB 2 (1), (2)
327K (1) - (7)	LD 3 (1) - (7)	336D (1) - definition (1) - (3)	TAA 3 (1) JB 3 (1) - (3)
327L (1) - definitions (1) - definitions (2) (relettered) (3), (4)	NF 8 (4) OB 1 - NF 8 (1) NF 8 (2), (3)	336E (1) (relettered) (2)	JB 4 (1) JB 4 (2)
327M (1) (relettered) (2) - (11) (12) (relettered) (13), (14)	NF 9 (1) NF 9 (2) - (11) NF 9 (12) NF 9 (13), (14)	336F (1) - (3)	TAA 96 (1) - (3)
327N (1) - definitions (2) - (6)	NF 10 (6) NF 10 (1) - (5)	336G (1) - (3)	JB 5 (1) - (3)
327O (1) - (7)	NF 11 (1) - (7)	336H (1), (2)	NI 1 (1), (2)
327P (1) - definition (2) - (8)	TAA 22 (7) TAA 26 (1) - (7)	336I (1), (2) (3)	TAA 45 (1), (2) NI 2 -
327Q (1) - (3)	TAA 170(1) - (3)	336J (1), (2)	NI 3 (1), (2)
327R (1) - (3)	TAA 172(1) - (3)	336K (1) - (3)	NI 4 (1) - (3)
327S (1) - (3)	TAA 171(1) - (3)	336L (1) - (3)	NI 5 (1) - (3)
327T (1) (2) (relettered) (3)	TAA 99 (1) TAA 99 (2) TAA 99 (3)	336LA -	NI 6 -
327U (1) - (5)	TAA 145(1) - (5)	336M -	JB 6 -
327V (1) - (3)	TAA 208(1) - (3)	-	OZ 1 (3)
327W (1) - (4)	TAA 196(1) - (4)		
327X -	GC 20 -		
327Y -	TAA 55 -		
327Z (1), (2)	NF 5 (1), (2)		
327ZA -	NF 12 -		
327ZB (1), (1A) (2) (3)	TAA 53 (1), (2) TAA 27 (2) TAA 53 (3)		
327ZC (part) (part)	GC 19 - NF 13 -		
327ZD (1) (2) (3)	TAA 54 (1) TAA 27 (1) TAA 54 (2)		
<b>Part X - Withdrawal Tax</b>		<b>Part XB - Fringe Benefit Tax</b>	
328 definitions	OB 1 -	336M (1), definition (relettered)	CI 1 -
329 -	ID 1 -	336N (1) - definitions (1) - definitions (2)	OB 1 - TAA 3 (1) CI 2 (1)
330 -	ID 2 -	(3)	GC 15 (1)
331 (1) - (4)	ID 3 (1) - (4)	(3A)(a)	omitted
332 (1) - (6)	ID 4 (1) - (6)	(3A)(b) - (d)	GC 15 (2)(a) - (c)
333 -	ID 5 -	(3B), (3C)	CI 2 (2), (3)
334 (1) - (3)	TAA 95 (1) - (3)	(4)-(7),(8A),(8B)	CI 2 (4) - (9)
335 -	ID 6 -	(9), (10)	OF 2 (2)
336 - (relettered) -	ID 7 - OZ 1 (3)	336O (1) (1A) (2), (2A) - (2C) (3), (3A), (3B) (3C), (3D)	CI 3 (1) GC 16 - CI 3 (2) - (5) CI 3 (6) - (8) omitted
		(4) - (6)	CI 3 (9) - (11)
		336P (1),(1A),(1B),(2)	CI 4 (1) - (4)
		336Q -	CI 10 -
		336R -	CI 9 -
		336S (2) (3) - (5)	ND 1 - CI 5 (1) - (3)
		336T (1), (1A), (2), (3)	ND 2 (1) - (4)
		336TA (1) - (6)	ND 3 (1) - (6)
		336TB (1) - (6) (7) - definition	ND 4 (1) - (6) ND 4 (8)
		336TC (1) - (4)	TAA 123(1) - (4)
		336U (1), (2) (3) - definition	TAA 141(1), (2) TAA 3 (1)
		336V (1) - (3) (4)	TAA 93 (1) - (3) omitted
		336VA (1) - (5)	ND 5 (1) - (5)
		336W (1) - (3)	CI 6 (1) - (3)
		336X -	GC 17 -
		336Y -	CI 8 -
		-	OZ 1 (3)
<b>Part XA - National Superannuitant Surcharge</b>			
336A definition	JB 2 (3)		
definitions	OB 1 -		

Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)	Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)
<b>Part XC - Specified Superannuation Contribution Withholding Tax</b>			
336Z -	NE 1 -	358 -	IC 2 -
336ZA (1), (2)	NE 2 (1), (2)	359 (1)	IC 3 (1)
336ZB -	NE 3 -	(2)(a)(ii)	IC 3 (2)(a)
336ZC -	NE 4 -	(2)(a)(iii)	omitted
336ZD (1), (2)	TAA 47 (1), (2)	(2)(b)	IC 3 (2)(b)
336ZE -	CL 1 -	361 (1)(c)	NC 17 (1)
336ZF -	NE 5 -	(2)	NC 17 (2)
336ZG (1) - (3)	TAA 98 (1) - (3)	362 (1) - (5)	LD 1 (1) - (5)
336ZH (1) - (4)	TAA 142(1) - (4)	363 -	LD 4 -
336ZI (1) - (4)	TAA 195(1) - (4)	364 -	LD 5 -
336ZJ (1), (2)	TAA 207(1), (2)	365 (1) - definitions	TAA 167(4)
336ZK (1), (2)	NE 7 (1), (2)	(1A)	TAA 167(1)
336ZL -	NE 6 -	(2)(a) - (c)	TAA 167(2)(a) - (c)
		(3)	TAA 167(3)
		366 (1) - (3)	TAA 168(1) - (3)
		367 (1) - definition	TAA 169(11)
		(2) - (11)	TAA 169(1) - (10)
		368 (1), (3)	TAA 206(1), (2)
		369 (1) - (4)	TAA 194(1) - (4)
		370 (1) - (4)	TAA 140(1) - (4)
		371 -	GC 18 -
		372 -	NC 19 -
		373 (1), (2)	NC 20 (1), (2)
		(3) (+ new)	NC 20 (3)
		374 (relettered)	NC 21 -
<b>Part XI - Tax Deductions by Employers from Salary, Wages, and Other Source Deduction Payments</b>		<b>Part XIA - Family Support Credit of Tax</b>	
337 (1)	NC 1 (1)	374A definitions	OB 1 -
(2)	omitted	374B (1)(a), (b)	KD 1 (1)(a), (b)
(3)	NC 1 (2)	(1)(c)(i), (ii)	KD 1 (1)(c)(i), (ii)
(4)	TAA 133-	(1)(c)(iii)	omitted
338 (1) - (4)	NC 2 (1) - (4)	(1)(c)(iv)	KD 1 (1)(c)(iii)
339 -	NC 3 -	(1)(d)(i)	KD 1 (1)(d)
340 (1), (2)	NC 4 (1), (2)	(1)(e) - (g)	KD 1 (1)(e) - (g)
342 (1), (2)	NC 5 (1), (2)	(1)(h)	omitted
343 (1) - (3)	NC 6 (1) - (3)	(1)(i)	KD 1 (1)(h)
343A (1) - (3)	NC 7 (1) - (3)	(2) - (6)	KD 1 (2) - (6)
344 (1)-(3), (6)-(14)	NC 8 (1) - (12)	(7)	OF 2 (2)
346 -	NC 9 -	374C definition	OB 1 -
347 -	NC 10 -	374D (1)	KD 2 (6)
348 (1), (2)	NC 11 (1), (2)	(2) - (4), (4A), (5)	KD 2 (1) - (5)
349 (1) - (4)	NC 12 (1) - (4)	(1) - definitions	KD 3 (5)
350 (1), (2)	NC 13 (1), (2)	374E (1) - definition	OB 1 -
350A (1) - (5)	NC 18 (1) - (5)	(2) - (5)	KD 3 (1) - (4)
351 (1), (2), (2A)	NC 14 (1) - (3)	374F (1)	KD 4 (1)
(3) - (6)	NC 14 (4) - (7)	(2)(a)	KD 4 (2)(a)
352 (1), (2)	TAA 24 (1), (2)	(2)(b)	omitted
353 (1)(a)(i), (ii)	NC 15 (1)(a)(i), (ii)	(2)(c) - (g)	KD 4 (2)(b) - (f)
(1)(a)(iii)	omitted	(3) - (5)	KD 4 (3) - (5)
(1)(ab)(i), (ii)	NC 15 (1)(b)(i), (ii)	374G (1), (2), (2A)	KD 5 (1) - (3)
(1)(ab)(iii)	omitted	(3), (3A)	KD 5 (4), (5)
(1)(ac)(i) - (iv)	NC 15 (1)(c)(i) - (iv)	(4)(a) - (c)	KD 5 (6)
(1)(ac)(v)	omitted	(4) proviso	omitted
(1)(b) - (f)	NC 15 (1)(d) - (h)	(5),(8),(12),(13)	KD 5 (7) - (10)
(2)	NC 15 (2)	(14)(c) - (e)	KD 5 (11)(a) - (c)
(4), (5), (5A), (5B)	NC 15 (3) - (6)	(15)	KD 5 (12)
(6) - definition	NC 15 (8)		
(6) - definitions	OB 1 -		
(6) - definitions	TAA 3 (1)		
354 (1) - (3)	TAA 48 (1) - (3)		
355 -	NC 16 -		
356 (1) - definition	OB 1 -		
(2) - (4)	OB 4 (1) - (3)		
357 (1), (2)	IC 1 (1), (2)		

Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)	Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)
374H (1A), (1B)	TAA 173(1), (2)	393L (1)	HG 12 (1)
(5)	YB 4 (1) + new	(2)	TAA 147-
(7)	YB 4 (1) + new	(3) - (5)	TAA 94 (1) - (3)
374I (2),(3A),(3B),(4)	KD 6 (1) - (4)	(6)	DB 1 (2)
374IA (1) - (4)	KD 7 (1) - (4)	(7) (relettered)	HG 12 (2)
374K -	TAA 185(e)	(7)	OZ 1 (3)
374L -	GC 28 -	393M (1)(a)	HG 13 (1)(a)
374M -	KD 9 -	(1)(b)	omitted
374N (a) - (e)	omitted	(1)(c)	HG 13 (1)(b)
(f) to (k)	TAA 212(a) - (f)	(1)(d)	omitted
374O (1) - (7)	YB 4 (1) + new	(1)(e)	HG 13 (1)(c)
374P -	KD 8 -	(2) - (6)	HG 13 (2) - (6)
<b>Part XII - Provisional Tax</b>		393N -	HG 14 -
375 - definitions	OB 1 -	393O (1), (1A), (2), (3)	HG 15 (1) - (4)
- definitions	TAA 3 (1)	393P (1) - (4)	HG 16 (1) - (4)
376 (1)	MB 1 -	393Q (1) - (4)	HG 17 (1) - (4)
(2)	omitted	393R -	HG 18 -
377 (1) - (5)	MB 2 (1) - (5)	393S -	omitted
378 (1) - (4)	MB 3 (1) - (4)	393T -	omitted
379 (1) - (5)	TAA 119(1) - (5)	393U -	omitted
380 (1) - (3)	MB 4 (1) - (3)	<b>Part XIIA - Full Imputation</b>	
381 (1) - (3)	MB 5 (1) - (3)	394A (1) - definitions	OB 1 -
382 -	MB 6 -	(1) - definitions	OB 6 (d)
383 (1) - (3)	MB 8 (1) - (3)	(1) - definitions	TAA 3 (1)
384 (1) - (3)	TAA 143(1) - (3)	(2)	OF 2 (2)
(3) (former 384)	TAA 179	(3)	ME 2 -
385 (1) - (6)	TAA 144(1) - (6)	(4)	FC 12 -
386 (1) - (6)	TAA 178(1) - (6)	(5)	OB 6 (1)(f)
387 (1) - (6)	MB 9 (1) - (6)	394B (1)	ME 1 (1)
388 (1), (2)	MB 10 (1), (2)	(2) (relettered)	ME 1 (2)
389 -	LD 6 -	(3)	ME 1 (3)
390 (1) - (3)	MC 1 (1) - (3)	394C (1), (2)	ME 3 (1), (2)
391 -	LD 7 -	394D (1)(a) (relettered)	ME 4 (1)(a)
392 -	MB 12 -	(1)(aa), (b)	ME 4 (1)(b), (c)
<b>Part XIIAA - Qualifying Company Regime for Closely-held Companies</b>		(1)(c)	omitted
393 -	HG 1 -	(1)(d) - (g)	ME 4 (1)(d) - (g)
393A (1) - definitions	OB 1 -	(1)(j) - (l)	ME 4 (1)(h) - (j)
(1) - definition	OB 3 -	(2) (relettered)	ME 4 (2)
(2)	HG 2 -	(3)	ME 4 (3)
(3)	OF 2 (2)	394E (1)(a), (aa) - (ac)	ME 5 (1)(a) - (d)
393B (1) - (4)	OB 3 (1) - (4)	(1)(b) (relettered)	ME 5 (1)(e)
(5)	GC 5 -	(1)(c)	omitted
393C (1) - (5)	HG 3 (1) - (5)	(1)(d), (e), (ea)	ME 5 (1)(f) - (h)
393D (1) - (5)	HG 4 (1) - (5)	(1)(g) - (i)	ME 5 (1)(i) - (k)
393E (1), (2)	HG 5 (1), (2)	(1)(j)	omitted
393F (1) - (3)	HG 6 (1) - (3)	(1A)	ME 5 (5)
393G (1), (2)	HG 7 (1), (2)	(2)(a), (aa) - (ac)	ME 5 (2)(a) - (d)
393H (1), (2)	HG 8 (1), (2)	(2)(b)-(d), (f)-(h)	ME 5 (2)(e) - (j)
393I (1) - (3),(3A),(4)	HG 9 (1) - (5)	(2)(i)	omitted
393J (a)(i)	HG 10 (a)	(3)	ME 5 (3)
(a)(ii)	omitted	(4)(a) - (e)	ME 5 (4)(a) - (e)
(b)	HG 10 (b)	(4)(f) (relettered)	GC 21 -
(c)	omitted	394F (1)	ME 6 -
393K (1) - (4)	HG 11 (1) - (4)	(2)	omitted
		394FA(1) - (4)	ME 7 (1) - (4)
		394G (1) - (5)	ME 8 (1) - (5)

Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)	Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)
394H (1), (2)	TAA 67 (1), (2)	394ZMA (2), definitions	LF 5 (5)
394I (1) (relettered)	AA 29 (1)	(2), definitions	OB 1 -
(2)	TAA 29 (2)	(2), definition	OB 6 (e)
394J (1) (relettered)	TAA 69 (1)	(2), definition	omitted
(2), (3)	TAA 69 (2), (3)	(3)	LF 1 (2)
394K (1), (2), (2A), (3)	TAA 70 (1) - (4)	394ZMB (1), (2)	LF 2 (1), (2)
394L (1) - (4)	ME 9 (1) - (4)	394ZMC (1), (2)	LF 3 (1), (2)
(4A)	omitted	394ZMD (1), (3)	LF 4 (1) - (3)
(5)	ME 9 (5)	394ZME (1) - (4)	LF 5 (1) - (4)
(6)	TAA 148-	394ZMF (1) - (6)	LF 6 (1) - (6)
(7) - (9)	TAA 101 (1) - (3)	394ZMG (1) - (3)	TAA 124 (1) - (3)
(10)	ME 9 (6)	(4)(a), (b)	TAA 124 (4)(a), (b)
394M (1) - (3), (3A)	MD 2 (1) - (4)	(4)(c)	TAA 185 (d)
(4), (5), (5A)	MD 2 (5) - (7)	(4)(d)	TAA 124 (4)(c)
(6)	MD 2 (10)	(5), (6)	TAA 124 (5), (6)
394N (1) - (3)	TAA 153 (1) - (3)	394ZMH -	LF 7 -
(4)	TAA 149-	394ZN (1),(2),(2A),(3)	NH 3 (1) - (4)
(5) - (8)	TAA 97 (1) - (4)	(4)	TAA 150-
394O (1) - (3)	TAA 180 (1) - (3)	(5), (6)	NH 3 (5), (6)
394P (1)	TAA 155 (1)	(7) - (9)	TAA 102 (1) - (3)
(2)	TAA 155 (2)(a) - (d)	(10)	NH 3 (7)
(2)	OZ 1 (3)	394ZO (1)-(3),(3A),	NH 4 (1) - (7)
394Q definitions	OB 1 -	(4)-(6)	
394R (1) - (3)	ME 30 (1) - (3)	394ZP (1)(a)	LD 8 (1)
394S (1), (2)	ME 31 (1), (2)	(1)(b)	omitted
394T (1) - (5)	ME 32 (1) - (5)	(1)(c) - (e)	LD 8 (1)(a) - (c)
394U (1) - (3)	ME 33 (1) - (3)	(2) - (9)	LD 8 (2) - (9)
394V (1), (2)	ME 34 (1), (2)	394ZQ (1) - (5)	LD 9 (1) - (5)
394W definitions	OB 1 -	394ZR -	TAA 185 (b)
definitions	TAA 3 (1)	394ZS (1) - (3)	TAA 210 (1) - (3)
394X (1) - (3)	ME 35 (1) - (3)	394ZSA -	GC 25 -
394Y (1), (2)	ME 36 (1), (2)	394ZT (1) - (5)	MG 2 (1) - (5)
394Z -	ME 37 -	394ZU (1), (2)	MG 3 (1), (2)
394ZA (1), (2)	ME 38 (1), (2)	394ZV (1) - (3)	MG 4 (1) - (3)
(3)	TAA 64 -	394ZW (1) (relettered)	MG 5 (1)(a) - (j)
394ZB (1), (2)	ME 39 (1), (2)	(2)(a), (aa),	MG 5 (2)(a) - (e)
394ZC (1) - (4)	omitted	(b) - (d)	
394ZD (1) - (5)	LB 1 (1) - (5)	(2)(da)	omitted
394ZE (1)(a)	LB 2 (1)	(2)(e) - (g)	MG 5 (2)(f) - (h)
(1)(b)	omitted	(3)	MG 5 (3)
(2) - (8)	LB 2 (2) - (8)	(4)(a) - (e)	MG 5 (4)(a) - (e)
394ZF (1), (2)	GC 23 (1), (2)	(4)(f)(relettered)	GC 27 -
(1) - definitions	GC 22 (9)	394ZX (1)	MG 6 -
394ZG (1) - definition	OB 1 -	(2)	omitted
(2) - (9)	GC 22 (1) - (8)	394ZXA (1) - (4)	MG 7 (1) - (4)
394ZH (1) - (8)	ME 40 (1) - (8)	394ZY (1) - (4)	MG 8 (1) - (4)
394ZI -	omitted	(4A) - (4C),(5)	MG 8 (5) - (8)
394ZJ -	omitted	394ZZ (1), (2)	MG 10 (1), (2)
<b>Part XIIB - Dividend Withholding Payments and Dividend Withholding Payment Accounts</b>		394ZZA -	TAA 68 -
394ZK (1),(2),defs.	OB 1 -	394ZZB -	TAA 30 -
(3)	OF 2 (2)	394ZZC -	TAA 71 -
(4)	MG 1 -	394ZZD (1) - (3)	TAA 72 (1) - (3)
394ZL (1), (2)	NH 1 (1), (2)	394ZZE (1), (2)	MG 11 (1), (2)
394ZM (1) - (5)	NH 2 (1) - (5)	394ZZF (1) - (5)	MG 9 (1) - (5)
394ZMA (1)	LF 1 (1)	(6)	TAA 151 -
		(7)	TAA 103 (1)
		(8)	TAA 103 (3)

Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)	Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)
394ZZF (9) (10)	TAA 103(2) MG 9 (6)	398 (1) - definitions (2), (3)	TAA 139(8) TAA 139(1), (2)
394ZZG (1) - (3) (5) - (8)	TAA 154(1) - (3) TAA 104(1) - (4)	(4)(a)(i), (ii) (4)(a)(iii)	TAA 139(3)(a)(i), (ii) omitted
394ZZH (1) - (3)	TAA 181(1) - (3)	(4)(a)(iv), (v)	TAA 139(3)(a)(iii), (iv)
394ZZI (1) (2) (2)	TAA 155(1) TAA 155(3)(a) - (d) OZ 1 (3)	(4)(b)(i), (ii) (4)(b)(iii) (4)(b)(iv), (v)	TAA 139(3)(b)(i), (ii) omitted TAA 139(3)(b)(iii), (iv)
394ZZJ (1) - (8)	MG 12 (1) - (8)	(4)(c) - (e)	TAA 139(3)(c) - (e)
394ZZK (1) - (4)	omitted	(5) - (8)	TAA 139(4) - (7)
394ZZL (1), (2)	omitted	398A (1) - definitions (1) - definitions (2) - (12)	OB 1 - TAA 121(12) TAA 121(1) - (11)
<b>Part XIIC - Branch Equivalent Tax Accounts</b>		399 - (1) - definitions	TAA 156(1), (2) TAA 157(10)
394ZZM (1) - definitions (2) (3)	OB 1 - OF 2 (2) MF 2 -	400 (1) - definitions (2) - (7) (7A), (8), (8A) (9)	TAA 157(10) TAA 157(1) - (6) TAA 157(7) - (9) TAA 211 -
394ZZN (1) - (5) (6)	MF 1 (1) - (5) TAA 77 -	401 - 402 - 403 - 404 - 405 - 406 - 407 - 408 -	TAA 158 - TAA 159 - TAA 160 - TAA 161 - TAA 162 - TAA 163 - TAA 164 - TAA 165 -
394ZZO (1), (2)	MF 3 (1), (2)	<b>Part XIV - Refunds and Relief from Tax</b>	
394ZZP (1) (2) - (5) (6)(a) - (f) (6)(g)(relettered)	MF 4 (1) MF 4 (2) - (5) MF 4 (6)(a) - (f) GC 26 -	409 (1) - (3) (4)(a) (4)(b) (4)(c) (4)(d)	MD 1 (1) - (3) omitted MD 1 (4)(c) MD 1 (4)(b) MD 1 (4)(a)
394ZZQ (3),(3A),(4)-(8)	MF 5 (1) - (7)	410 (1), (2)	TAA 166(1), (2)
394ZZR (1) - (8)	MF 6 (1) - (8)	411 - 411A (1), (2)	TAA 174 - TAA 175(1), (2)
394ZZS (1) - (5)	MF 11 (1) - (5)	412 - 413 (1) - definition (2), (2A), (3), (4)	TAA 184 - TAA 182(5) TAA 182(1) - (4)
394ZZT (1), (2)	MF 12 (1), (2)	413A (1) - definitions (1) - definitions (2) - (10) (11)	OB 1 - TAA 122(10) TAA 122(1) - (9) TAA 185(d)
394ZZU (1), (2) (3)(a) (3)(b) in part (3)(b) in part (3)(d) (4) (relettered)	MF 13 (1), (2) MF 13 (3)(a) MF 13 (3)(b) omitted MF 13 (3)(c) MF 13 (4)	414 (1) - definition (2) (2A)(a) (2A)(b) (2A)(c) - (e) (2B), (3) - (5)	TAA 3 (1) TAA 176(1) TAA 176(2) omitted TAA 176(2)(a) - (c) TAA 176(3) - (6)
394ZZV (1) - (3)	MF 14 (1) - (3)	414A (1) - (5)	TAA 177(1) - (5)
394ZZW (1) - (6)	TAA 78 (1) - (6)	415 -	TAA 185(a)
<b>Part XIID - Policyholder Credit Accounts</b>		<b>Part XV - Penalties</b>	
394ZZY (1), definitions (2) (3)	OB 1 - OF 2 (2) ME 16 -	416 (1) (relettered)	TAA 199(1)
394ZZZ -	ME 15 -	416A (1) - definition (2)	TAA 3 (1) TAA 201(1)
394ZZZA (1), (2)	ME 17 (1), (2)		
394ZZZB (1) - (4)	ME 18 (1) - (4)		
394ZZZC (1) - (6)	ME 19 (1) - (6)		
394ZZZD (1) - (4)	ME 20 (1) - (4)		
394ZZZE (1) - (4)	ME 21 (1) - (4)		
394ZZZF (1), (2)	ME 22 (1), (2)		
394ZZZG (1) - (6)	ME 23 (1) - (6)		
394ZZZH (1), (2)	ME 24 (1), (2)		
394ZZZI (1) - (6)	TAA 66 (1) - (6)		
394ZZZJ (1) - (5)	MD 3 (1) - (5)		
<b>Part XIII - Payment and Recovery of Tax</b>			
395 (1), (2)	MC 2 (1), (2)		
396 -	MH 1 -		
397 -	MC 3 -		
398 (1) - definitions	TAA 3 (1)		



Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)	Income Tax Act 1976	Income Tax Act 1994 (or Tax Administration Act 1994)
416A (3)(a)(i), (ii)	TAA 201 (2)(a)	428 (3) (relettered)	TAA 22 (2)
(3)(b)(i), (ii)	TAA 201 (2)(b)	(3A), (4)	TAA 22 (3), (4)
416B (1), (2), (2A)	TAA 222(1) - (3)	(5)	OF 2 (2)
(2B)	TAA 222(5)	(7), (8)	TAA 22 (5), (6)
(3)	TAA 222(4)	428A (1), (2)	TAA 23 (1), (2)
417 -	TAA 215 -	(3)	OF 2 (2)
418 (1) - (3)	TAA 216(1) - (3)	430 (1) - definitions	TAA 3 (1)
419 -	TAA 217 -	(2)	TAA 56 -
420 -	TAA 186 -	431 -	TAA 62 -
421 -	TAA 187 -	432 (1) - (7)	TAA 46 (1) - (7)
422 (1) - (3)	TAA 188(1) - (3)	432A (1) - definition	TAA 3 (1)
422A -	TAA 189 -	(2)	TAA 32 -
423 (1), (2)	TAA 190(1), (2)	(3)	TAA 58 -
424 (1), (2)	TAA 191(1), (2)	(4)	TAA 89 -
425 (1), (2)	TAA 192(1), (2)	433 (a)	omitted
426 -	TAA 193 -	(b), (ba)	TAA 225 (a), (b)
427 (1)(a), (b)	TAA 223(1)(a), (b)	(c), (d)	TAA 225 (1)(e), (f)
(1)(ba)(relettered)	TAA 223(1)(c)	434 (1), (2)	TAA 226 (1), (2)
(1)(ba)(iv)	omitted	435 -	omitted
(1)(c)	TAA 223(1)(d)	436 (1)	YB 1 -
(2) - (4)	TAA 223(2) - (4)	(2)	YB 3 (2)
<b>Part XVI - General Provisions</b>		(3), (4)	YB 5 -
428 (1) - definitions	TAA 22 (7)	(5), (6)	omitted
(2)	TAA 22 (1)		

## Part B - Inland Revenue Department Act 1974

### Provisions of Inland Revenue Department Act 1974 corresponding to provisions of 1994 Acts

Inland Revenue Department Act 1974	Tax Administration Act 1994 (or TRA Act 1994)	Inland Revenue Department Act 1974	Tax Administration Act 1994 (or TRA Act 1994)	
1	(1), (2)	TAA 1		
2	definitions	TAA 3 (1)	15 (1) - definition	
	definitions	TAA 81 (6)	(2) - (5)	
	definitions	omitted	(6)	
	definitions	TRA 3 (1)	16 (1) - (7)	
<b>Part I - Inland Revenue Department</b>				
3	(1)	TAA 5 -	17A -	
	(2)	TAA 229(1)	17B -	
4	(1)	TAA 6 -	18 (1) - (8)	
	(2)	TAA 229(2)	(9)	
	(3)	TAA 228(1)	(10)	
6	(1)-(3),(3A),(3B)	TAA 8 (1) - (5)	19 (1),(2),(2A),(2B)	
	(5)	TAA 229(3)	(3)	
	(6)	TAA 228(2)	(4), (5)	
	(7)	omitted	20 (1) - (5)	
	(8)	TAA 229(4)	(6)	
7	(1) - (3)	TAA 9 (1) - (3)	(7)	
	(4)	TAA 228(3)	21 (1) - (15)	
8	(1)	TAA 10 -	(16) - definitions	
	(2)	TAA 229(5)	(16A)	
	(3)	TAA 228(4)	(17)	
9	(1), (2)	omitted	21A (1) - (3)	
10	(1)	TAA 11 -	21B -	
	(2)	TAA 228(5)	21C (1), (2)	
11	(1) - (6)	TAA 7 (1) - (6)	21D -	
12	(1), (2)	TAA 12 (1), (2)	22 (1), (2)	
13	(1)	TAA 81 (1)	22A (1) - (3)	
	(2)	TAA 81 (2)		
	(2A), (3)	TAA 81 (2), (3)	<b>Part II - Taxation Review Authorities</b>	
	(4) (relettered)	TAA 81 (4)	23 (1) - (4)	TRA 5 (1) - (4)
	(5)	TAA 203-	(5)	omitted
	(6)	TAA 81 (5)	(6)	TRA 5 (5)
	(6)	TAA 86 (6)	24 (1) - (4)	TRA 6 (1) - (4)
13A	(1) - definitions	TAA 3 (1)	25 -	TRA 7 -
	(1) - definitions	TAA 82 (9)	26 -	TRA 8 -
	(1) - definition	omitted	27 -	TRA 9 -
	(2) - (9)	TAA 82 (1) - (8)	28 -	TRA 10 -
13B	(1) - definitions	TAA 83 (7)	29 (1), (2)	TRA 11 (1), (2)
	(1) - definition	omitted	30 -	TRA 12 -
	(2)	TAA 83 (1)	31 -	TRA 13 -
	(3) (relettered)	TAA 83 (2)	32 -	TRA 14 -
	(4) - (7)	TAA 83 (3) - (6)	33 (1), (2)	TRA 15 (1), (2)
13C	(1) - definition	TAA 3 (1)	34 (1) - (4)	TRA 16 (1) - (4)
	(1) - definitions	TAA 84 (6)	35 (1) - (3)	TRA 17 (1) - (3)
	(1) - definition	omitted	(4) - definitions	TRA 17 (4)
	(2) - (6)	TAA 84 (1) - (5)	36 -	TRA 18 -
13D	(1) - definition	TAA 3 (1)	37 (1) - (3)	TRA 19 (1) - (3)
	(1) - definitions	TAA 85 (6)	38 (1), (2)	TRA 20 (1), (2)
	(1) - definition	omitted	39 -	TRA 21 -
	(2) - (6)	TAA 85 (1) - (5)	39A (1) - (3)	TRA 22 (1) - (3)
14	(1) - definition	TAA 86 (5)	40 -	TRA 23 -
	(2) - (5)	TAA 86 (1) - (4)	41 (1), (1A), (1B)	TRA 24 (1) - (3)
	(6), (7)	TAA 204(1), (2)	(2), (3)	TRA 24 (4), (5)
			42 (1), (2)	TRA 25 (1), (2)

Inland Revenue Department Act 1974		Tax Administration Act 1994 (or TRA Act 1994)		Inland Revenue Department Act 1974		Tax Administration Act 1994 (or TRA Act 1994)	
43	(1) (relettered) (2) - (7)	TRA 26	(1) (2) - (7)	47B	(1) - (3) (4)	TAA 221	(1) - (3) omitted
44	-	TRA 27	-	48	(1)	TAA 224	(1)
45	-	TRA 28	-		(1) - (3)	TRA 30	(1) - (3)
46	(1) - (3)	TRA 29	(1) - (3)		(3)	TAA 224	(2)
<b>Part III - Miscellaneous Provisions</b>				49	(1), (2) (3)		omitted TAA 229 (2)
47	(1)	TAA 198	(1)	50	(1)		omitted
47A	(1) - definition (2)	TAA 3	(1) TAA 202 (1)		(2) (3) - (5)	TRA 31	(4) omitted

**Part C - Definitions**  
**Source and new location of definitions used in Income Tax Act 1994,**  
**Tax Administration Act 1994 and Taxation Review Authorities Act 1994**

Definition	Source	New Location	Definition	Source	New Location
absentee	37	OB 1 para (a)	allocation deficit debit	394ZK	OB 1
absentee	265	OB 1 para (b)	allowable deduction	211B	HC 1(12)
accident compensation levy	140A	ED 1(4)	allowance	211B	HC 1(12)
account advantage	394ZG	GC 22(9)	allowance in respect of or in relation to the employment or service of any person	73	CB 12(7)
accounting period	245A	OB 1	amalgamated company	191WD(2)	OB 1
accounting period	245A	TAA 3	amalgamation provisions	new	FE1 (2)
accounting profits method	245R	OB 1	amalgamating company	191WD(2)	OB 1
accounting year	42	KF 2(5)	amalgamation	191WD(2)	OB 1
accounting year	175	OB 1 para (a)	amount	4A	OB 1 para (a)
accounting year	185A	OB 1 para (a)	amount	207	CZ 5(2)
accounting year	186	OB 1 para (a)	amount of all consideration	64B	OB 1
accounting year	213	OB 1 para (a)	amount of the debenture (the)	195	FC 2(5)
accounting year	327A	OB 1 para (a)	amount payable	400	TAA 157(10)
accounting year	394ZMA	OB 1 para (b)	annual depreciation rate	107A	OB 1
accrual expenditure	104A	EF 1(7)	annual imputation return	394A	OB 1
accruals rules	new	OZ 1	annual rate (see "annual depreciation rate")	107A	OB 1
acquisition of control or income interests	245E	GC 9(7)	annual rates	2	OB 1
acquisition price	64BA(2)	OB 1 para (a)	annual taxing Act	2	OB 1
acquisition price	64BA(3)	OB 1 para (b)	appraisal well	214D	omitted (redundant)
active miner	220	OB 1	approved arrangement	206	omitted (redundant)
activities of an airport operator	197A	OC 1 (6)	approved issuer	309	OB 1
activities of an airport operator	197A	TAA 3	approved plan	167	omitted (redundant)
actuarial reserves	204	OB 1	aquaculture	128	OB 1
actuary	204	OB 1	arrangement	2	OB 1
additional capital	211B	HC 1(12)	arrangement	64B	OB 1
additional tax	2	OB 1 para (a)	arrangement	99	OB 1
additional tax	2	TAA 3	arrangement	245A	OB 1
additional tax	185	EI 10(4)(a)	arrangement	336N	OB 1
additional transport costs	73	CB 12(7)	arrangement	394A	OB 1
adequate rent	98	GD 10(4)	arrangement for assistance entered into by the Government of New Zealand	60	CB 2(4)
adjusted tax value	107A	OB 1 para (a)	assessable excess	94	omitted (redundant)
adjusted tax value	117(11)(b)	OB 1 para (b)	assessable excess	95	omitted (redundant)
adverse event	64FB	OB 1	assessable gain	212B	EM 3(3)
Adverse Event Family Income Support Scheme	60	omitted	assessable income	2	OB 1
adverse event income			assessable income from forestry	175	OB 1
equalisation account	185A	OB 1	assessable income from mining	188C	OB 1
after-income tax earnings	394ZMA	OB 1	assessable income from mining	215	OB 1
after-income tax loss (see "after-income tax earnings")	394ZMA	OB 1	assessable income from petroleum mining	188C	omitted
agent	2	OB 1	assessable income from petroleum mining	214A	omitted
agreement (now "double tax agreement")	292	OB 1	assessment	21A	TAA 21(8)
agreement for sale and purchase of property	64B	OB 1	assigned percentage	86I	OB 1
aircraft operator	64A	CB 14(2)	assigned percentage	156A	omitted
air transport	64A	CB 14(2)			
air transport from New Zealand	64A	CB 14(2)			
airport	197A	OC 1(6)			
airport asset	197A	OC 1(6)			
airport authority	197A	OB 1			
airport operator	197A	OB 1			
allocation debit	394A	OB 1			

Definition	Source	New Location	Definition	Source	New Location
associated mining operations	215	OB 1	beneficiary information	IRD 13C	TAA 84(6)
associated person(s)	8	OD 7	benefit	59	omitted
associated person(s)	67	OD 8(4)	benefit	336N	OB 1
associated person(s)	166	DF 7(4)	benefit	336N	TAA 3 para (a)
associated person(s)	214E	OD 8(1)	benefit	IRD 13A	TAA 3 para (b)
associated person(s)	214O	OD 7	benefit	IRD 13C	TAA 3 para (b)
associated person(s)	245GA	OB 1 para (d)	benefit	IRD 13D	TAA 3 para (b)
associated person(s)	276	OB 1 para (d)	benefit from money advanced	65	CE 1(2)
associated person(s)	308A	OB 1 para (d)	bill (see "commercial bill")	65	OB 1
associated person(s)	394ZMA	OB 1 para (d)	bloodstock	2	OB 1
associated petroleum mining operations	214A	OB 1	bloodstock	86	OB 1
associated petroleum mining operations	214O	OB 1	body	327N	NF 10(6)
associated with (see "associated persons")	276	OB 1 para (d)	bonus issue	3	OB 1
association	199	HF 1(9)	bonus issue	4	OB 1
attributed foreign income	2	OB 1	bonus issue in lieu	3	OB 1
attributed foreign income	245A	OB 1	book and document	IRD 2	TAA 3
attributed foreign loss	245A	OB 1	book or document (see "book and document")	IRD 2	TAA 3
attributed repatriation	2	OB 1	book value	245R	OB 1
author	84	EN 3(6)	branch	42	KF 2(5)
authorised officer	IRD 13A	TAA 82(9)	branch equivalent company	394ZMA	OB 1
authorised officer	IRD 13B	TAA 83(7)	branch equivalent income or loss	245A	OB 1
authorised officer	IRD 13C	TAA 84(6)	branch equivalent method	245A	OB 1
authorised officer	IRD 13D	TAA 85(6)	branch equivalent method	245R	OB 1
authorised savings institution	328	OB 1	branch equivalent tax account	394A	OB 1
authorised savings institution	430	TAA 3	branch equivalent tax account	394ZZM	OB 1
Authority (now "Taxation Review Authority")	2	OB 1	branch equivalent tax account company	394A	OB 1
Authority (now "Taxation Review Authority")	IRD 2	TAA 3	branch equivalent tax account company	394ZZM	OB 1
Authority (now "Taxation Review Authority")	IRD 2	TRA 3	branch equivalent tax account person	394ZZM	OB 1
available subscribed capital	4A	OB 1	breeding stock	212B	EM 3(3)
available subscribed capital per share	2	OB 1	broadcaster	224A	EO 3(9)
available subscribed capital per share cancelled	4A	OB 1	building society	194A	OB 1
average market value	140B	OB 1	business	2	OB 1
award	73	CB 12(7)	business	IRD 21	TAA 220(18)
award	73	TAA 130(6)	business of farming	130	omitted
balance date	8th Sch	Schedule 13	business of farming	64FB	EZ 9(5)
balloted loan right	194A	DI 1(2)	business purposes/business use	106B	OB 1
bank	400	TAA 157(10)	calculation method	245R	OB 1
banking company	2	OB 1	capital gain amount	4A	OB 1
basic economic depreciation rate/economic rate	107A	OB 1	capital improvement/improvement	108N	OB 1
basic rates	2	OB 1	cardholder	IRD 13B	TAA 83(7)
basic tax deductions	2	OB 1	cardholder information	IRD 13B	TAA 83(7)
basis of exemption	327M	NF 9(2)	category A income	211A	OB 1
basis of exemption	327M	TAA 3	category A income	394A	OB 1
benchmark dividend	394A	OB 1	category B income	211A	OB 1
beneficiary	148	DD 2(2)	certificate	130	omitted
beneficiary	IRD 13A	TAA 82(9)	certificate of entitlement	2	OB 1
beneficiary	IRD 13C	TAA 84(6)	certificate of entitlement (now "family support certificate of entitlement")	2	TAA 3
beneficiary income	226	OB 1	certificate of exemption	327A	OB 1
beneficiary information	IRD 13A	TAA 82(9)	certificate of exemption	327A	TAA 3
			charitable organisation	336N	OB 1
			charitable purpose	2	OB 1

Definition	Source	New Location	Definition	Source	New Location
charitable trust	226	OB 1	consideration	214D	TAA 3
child	54	KC 4(2)	consideration	140B	ED 4(8)(b)
child	59	omitted	consideration receivable	156A	omitted
child	374A	OB 1	consolidated group	191D	OB 1
claim	204	OB 1	consolidation rules	new	OZ 1
class	86	OB 1	consumer contribution	197C	OC 2(13)
close company	2	OB 1 para (a)	continental shelf	214D	OB 1
close company	6	OB 2 (4)	continuity provisions	8B	OB 1
close of trading spot exchange rate	245A	OB 1	contract of insurance	210A	CN 5(2)
close of trading spot exchange rate	327A	OB 1	contract of service	167B	DF 8(3)
close of trading spot exchange rate	394ZK	OB 1	contribution	336N	OB 1
close company	2	OB 1 para (a)	control interest	245A	OB 1
close company	6	OB 2(4)	control interest	245G	OB 1
closely-held company	8B	OB 1	controlled foreign company	226	OB 1
closing value	86	OB 1	controlled foreign company	245C	OB 1
collective agreement	73	CB 12(7)	controlled foreign company	394ZK	OB 1
collective agreement	73	TAA 130(6)	controlled foreign company	394ZMA	OB 1
combined imputation and dividend withholding payment ratio	394ZK	OB 1	controlled foreign company tax	191WD	OB 1
combined tax and earner premium deduction	2	OB 1	controlled petroleum mining company	214D	OB 1
combined tax and earner premium deduction	2	TAA 3 para (a)	controlled petroleum mining entity	214D	OB 1
combined tax and earner premium deduction	365	TAA 167(4)	controlled petroleum mining holding company	214D	OB 1
commencement date	394ZMA	OB 1	controlled petroleum mining holding trust	214D	OB 1
commercial bill/bill	65	OB 1	controlled petroleum mining trust	214D	OB 1
commercial production	214D	OB 1	controlling shareholder	276	HK 11(10)
Commission	374A	omitted	convertible note	196	OB 1
commission agency contract	244	OE 3(2)	co-operative company	394W	OB 1
commission agent	244	OE 3(2)	co-operative company	394W	TAA 3
Commissioner	2	OB 1	co-operative company	IRD 35	TRA 17(4)
Commissioner (see "Commissioner of Inland Revenue")	IRD 2	TAA 3	co-operative marketing company	197H	OC 4(3)
Commissioner	2	OB 1	copyright	224A	OB 1
Commissioner of Inland Revenue	IRD 2	TAA 3	copyright	224D	OB 1
common market value interest	191	IG 1(5)	core acquisition price	64BA	OB 1
common voting interest	191	IG 1(5)	Corporation	49A	KE 1(3)
Commonwealth	2	OB 1	Corporation	130	omitted
communal home	54	KC 4(2)	Corporation	156A	omitted
company	2	OB 1 para (a)	Corporation	IRD 13A	TAA 82(9)
company	2	OB 1 para (c)	corpus	226	OB 1
company	211	OB 1 para (b)	cost	74	OB 1
company	327A	OB 1 para (b)	cost of acquiring	224A	see "cost of acquisition"
company	327A	TAA 3 para (a)	cost of acquisition	224A	OB 1
company	394A	OB 1 para (c)	cost of producing	224A	see "cost of production"
company	394A	TAA 3 para (b)	cost of production	224A	OB 1
company dividend statement	394A	OB 1	cost of (the) timber	74	OB 1
comparative value method	245R	OB 1	cost price	140B	OB 1 para (a)
competent objection	34	TAA 3	cost price	222A	OB 1 para (b)
completed	224A	OB 1	cost price option	86	OB 1
conduct	188A	OB 1	credit account continuity provisions	8B	OB 1
conducts	188A	see "conduct"	credit of tax (now "family support credit of tax")	IRD 13C	TAA 3
conducted	188A	see "conduct"	Crown Research Institute	197J	OB 1
consideration	214D	OB 1 para (b)	current value	211A	OB 1

Definition	Source	New Location	Definition	Source	New Location
date of first commercial production	214D	OB 1	disposal, disposed, disposition	129	omitted
date of transfer	new	OB 1	disposal (see "disposition")	214D	OB 1 para (b)
day of determination of final liability	34	TAA 3	disposal of control or income interests	245E	GC 9(7)
debentures	2	OB 1	dispose (see "disposition")	214D	OB 1
debenture holder	2	OB 1	disposition	67	CD 1(13)
debtor	64FA	omitted	disposition	214D	OB 1 para (b)
debtor	IRD 13D	TAA 85(6)	disposition	214D	TAA 3
debtor information	IRD 13D	TAA 85(6)	disposition of property	226	OB 1
deductible excess	86H	OB 1	distinctive work clothing	336N	OB 1
deduction for interest	129	omitted	distribution	226	OB 1
deemed rate of return method	245R	OB 1	District Commissioner of Inland Revenue	2	OB 1
deferrable tax	34	TAA 3	District Commissioner of Inland Revenue	IRD 2	TAA 3
deficient tax	420	TAA 186	District Commissioner (see "District Commissioner of Inland Revenue")	2	OB 1
Department	IRD 2	TAA 3	District Commissioner (see "District Commissioner of Inland Revenue")	2	OB 1
Deputy Commissioner of Inland Revenue	IRD 2	TAA 3	District Commissioner (see "District Commissioner of Inland Revenue")	IRD 2	TAA 3
Deputy Commissioner (see "Deputy Commissioner of Inland Revenue")	IRD 2	TAA 3	District Officer of Inland Revenue	IRD 2	omitted
dependent child	374A	OB 1	District Officer (see "District Officer of Inland Revenue")	IRD 2	omitted
depreciable property	107A	OB 1	dividend(s)	4	CF 2
depreciation loss	224A	OB 1 para (a)	dividend(s)	4A	CF 3
depreciation loss	224D	OB 1 para (b)	dividend(s)	4B	OB 1 para (e)
depreciation portion	168	DL 3(7)	dividend(s)	4B	CF 6
derived from New Zealand	243	OE 4	dividend(s)	40	KF 1(4)
designated group investment fund	211A	OB 1	dividend(s)	309	OB 1 para (b)
designated sources	211A	HE 2(3)	dividend(s)	309	TAA 49(3)
designated superannuation scheme	59	omitted	dividend(s)	394A	OB 1 para (c)
determination	292	LC 7(2)	dividend(s)	394ZK	OB 1 para (d)
determination	292	TAA 3	dividend(s)	394ZK	TAA 3
determination of loss	19(2)	TAA 92(3)	dividend withholding payment	394A	OB 1
determination of loss carried forward	19(3)	TAA 92(4)	dividend withholding payment	394ZK	OB 1
development expenditure	214A	OB 1 para (a)	dividend withholding payment account	394A	OB 1
development expenditure	214D	OB 1 para (b)	dividend withholding payment account	394ZK	OB 1
development expenditure	214O	OB 1 para (c)	dividend withholding payment account company	394A	OB 1
development expenditure	215	OB 1 para (d)	dividend withholding payment account company	394ZK	OB 1
development investments	5	OB 1	dividend withholding payment account return	327L	NF 8(4)
development operations	214D	OB 1	dividend withholding payment credit	309	OB 1
diminished value	128A	OB 1	dividend withholding payment credit	327A	OB 1
diminished value	128B	OB 1	dividend withholding payment credit	394A	OB 1
diminished value	128C	OB 1	dividend withholding payment credit	394ZK	OB 1
diminishing value equivalent	86I	OB 1	dividend withholding payment deduction	394ZK	OB 1
diminishing value method	107A	OB 1			
direct market value circumstance	8B	OB 1			
direct market value interest	8B	OB 1			
direct voting interest	8B	OB 1			
director	2	OB 1			
director	276	HK 11(10)			
director election	393A	OB 1			
Director-General (see "Director-General of Social Welfare")	374A	OB 1			
Director-General of Social Welfare	374A	OB 1			
disposal	117	EG 19(9)			

Definition	Source	New Location	Definition	Source	New Location
dividend withholding payment penalty tax	394ZZG	OB 1	entitlement of the person to benefit	245R	OB 1
dividend withholding payment portion	308A	LE 1(7)	established activity	188A	IE 2(9)
dividend withholding payment ratio	394ZK	OB 1	estate	2	OB 1
dividend withholding payment rules	new	OZ 1	estimated residual market value	107A	OB 1
dividends - see "dividend(s)"			estimated useful life	107A	OB 1
domestic value added	156A	omitted	European	2	OB 1
double head finecut stage of production	224A	OB 1	excepted financial arrangement	64B	OB 1
double tax agreement	292	OB 1	excess credit amount	394ZK	OB 1
dual resident company	191A	IG 2(11)	excess return amount	4A	CF 3(14)
early balance date	2A	OF 1(2)	excess tax	413A	TAA 122(10)
early accounting year	2A	OF 1(2)	excess retention tax	new	OB 1
early income year	2A	OF 1(2)	exchange variation	71	CZ 1(5)
earnings-related compensation	IRD 13A	TAA 82(9)	excluded depreciable property	107A	OB 1
economic farm property	129	omitted	excluded option	8B	OB 1
economic rate (see "basic economic rate")	107A	OB 1	excluded security	8B	OB 1
effective interest	393A	OB 1	exempt interest	327A	OB 1
effective rate of domestic tax	42	KF 2(5)	exempt person	327ZB	TAA 53(1)
elected period	374G	KD 5(1)	existing farmer	188A	OB 1
eligible accounting year	394ZMA	OB 1	expenditure	110	EZ 3(5)
eligible company	191D	OB 1	expenditure on account of an employee	2	OB 1
eligible conference	106G	DG 1(4)	expenditure portion	168	OB 1
emergency call	336N	OB 1	exploration expenditure	214A	OB 1 para (a)
employee	2	OB 1 para (a)	exploration expenditure	214D	OB 1 para (b)
employee	104A	OB 1 para (b)	exploration expenditure	215	OB 1 para (c)
employee/employer/employment	150	omitted	exploration permit	214D	OB 1
employee	166	DF 7(3)	exploration well	214D	OB 1
employee	336N	OB 1 para (d)	exploratory material	214D	OB 1
employee	432	TAA 46(7)	exploratory well	214D	OB 1
employee share purchase scheme	166	OB 1	exploratory well	214D	TAA 3
employer	2	OB 1 para (a)	exploratory well expenditure	214D	OB 1
employer	150	omitted	exploratory well expenditure	214D	TAA 3
employer	153	OB 1 para (c)	export-market development grant	2	omitted
employer	336N	OB 1 para (b)	export goods	156A	omitted
employer	336N	TAA 3	export merchant	156A	omitted
employer of an employee/ (several derivatives)	336N(1)	OB 1	extra emolument	2	OB 1
employer superannuation contribution	2	OB 1	family support certificate of entitlement (was "certificate of entitlement")	2	TAA 3
employing company	166	DF 7(3)	family support credit of tax (was "credit of tax")	IRD 13C	TAA 3
employment	150	omitted	farm ownership requirements	328	OB 1
employment	336N	OB 1 para (a)	farm vendor finance bond	60	CB 1(2)
employment	374A	OB 1 para (b)	farm vendor mortgage	60	CB 1(2)
employment	374E	KD 3(5)	farm-in expenditure	214D	OB 1
employment related loan	336N	OB 1	farm-out arrangement	214D	OB 1
encumbrance	2	OB 1	FBT rules	new	OZ 1
encumbrance	2	TAA 3	feature film	224A	OB 1
energy	197C	OB 1	fees	56A	omitted
energy supply authority	197C	OB 1	FIF rules	new	OZ 1
energy trading operator	197C	OB 1	fifteen percent capital reduction	4A	CF 3(14)
entertainment	106G	OB 1	fifteen percent interest reduction	4A	CF 3(14)
entertainment facility	106G	DG 1(4)	film	224B	OB 1 para (a)
entitlement card	IRD 13B	TAA 83(7)	film	224	CN 2(5)
			film	224A	OB 1 para (b)
			film expenditure	224A	OB 1
			film owner	224A	OB 1 para (a)
			film owner	224B	OB 1 para (b)



Definition	Source	New Location	Definition	Source	New Location
film owner	224D	OB 1 para (c)	foreign withholding tax	327A	OB 1 para (a)
film production expenditure	224D	OB 1	foreign withholding tax	394ZK	OB 1 para (b)
final certificate	224D	OB 1	forestry company	213	DL 4(2)
financial arrangement	64B	OB 1 para (a)	forestry company	214	DL 5(2)
financial arrangement	204	OB 1 para (b)	former	86	omitted
financially independent	374A	OB 1	former herd scheme	86	omitted
first business day	375	OB 1	forward contract	64B	OB 1
first instalment date	375	OB 1	friendly society	2	OB 1
first instalment date	375	TAA 3	fringe benefit	336N	CI 1
first period (now "first PAYE period")	353	OB 1	fringe benefit tax	2	OB 1
first period (now "first PAYE period")	353	TAA 3	fringe benefit tax	336U	TAA 3 para (a)
first PAYE period (was "first period")	353	OB 1	fringe benefit tax	336V	TAA 93(4)
first PAYE period (was "first period")	353	TAA 3	full employment	374A	OB 1
first period	353	OB 1	full retail profit	76A	EZ 7(7)
first period	353	TAA 3	full-time earner	374E	OB 1 para (a)
first publication	84	EN 3(6)	full-time earner	50C	KC 3(3)
first specified period (the)	42	KF 2(5)	fully credited	4A	CF 3(14)
first year of commercial production	214D	OB 1	fully employed person	374A	OB 1
fish	109	DO 2(2)	fund	245R	OB 1
fishing	109	DO 2(2)	further dividend withholding payment	394ZK	OB 1
fishing	175	OB 1 para (b)	further income tax	394A	OB 1
fishing boat	109	DO 2(2)	further processing	214D	OB 1
fishing vessel ownership requirements	328	OB 1	gain	245R	OB 1
fixed establishment	2	OB 1	game of chance	64B	OB 1 definition of "excepted financial arrangement"
fixed life intangible property	107A	OB 1	gaming machine	64B	OB 1 definition of "excepted financial arrangement"
fixed principal financial arrangement	64B	OB 1	general assessment	new	OZ 1(2)
fixed rate share	8B	OB 1	general income tax assessment	new	OZ 1(2)
fixed rate share	63D	LF 2(3)	general power of appointment	226	OB 1
floating charge	365	TAA 167(4)	geophysical prospecting	214D	OB 1
foreign company	63	OB 1 para (b)	gift	56A	KC 5(4)
foreign company	245A	OB 1 para (a)	gift-exempt body (was "specified body")	432A	TAA 3
foreign company aggregates	245E	GC 9(7)	goods	104A	EF 1(7)
foreign dividend (see "foreign withholding payment dividend")	394ZK	OB 1	goods	140B	ED 4(7)
foreign entity	245R	OB 1	good and services tax	140B	ED 4(7)
foreign investment fund	245A	OB 1	goods and services tax charged	140B	ED 4(7)
foreign investment fund	245R	OB 1	goods and services tax payable	140B	ED 4(7)
foreign investment fund income	245A	OB 1	goods and services tax payable	165	DJ 5(4)
foreign investment fund income	245RB	CG 16	Government Superannuation Fund	2	OB 1
foreign investment fund loss	245A	OB 1	grant-related suspensory loan	173	DC 3(5)
foreign investment fund loss	245RB	CG 16	grey list company	394ZMA	OB 1
foreign non-dividend income	393A	OB 1	gross	2	OB 1
foreign owned fishing vessel	156A	omitted	gross receipts from carrying out thinning operations	186	EI 17(4)
foreign pension fund	60	omitted	gross tax deductions	353	OB 1
foreign pension fund	60	OB 1	group investment fund	211A	OB 1
foreign superannuation scheme	245R	OB 1	group investment fund	394A	OB 1
foreign tax	292	OB 1	group of companies	2	OB 1
foreign tax	292	TAA 3	group of persons	245A	OB 1
foreign trust	226	OB 1	guaranteed residual value	222A	OB 1
foreign withholding payment dividend	394ZK	OB 1	harbour board	197D	omitted

Definition	Source	New Location	Definition	Source	New Location
herd livestock	86D	OB 1	income tax	106	OB 6(1)(i)
herd scheme	86	OB 1	income tax	207	OB 6(1)(h)
herd value	86D	OB 1	income tax	223	OB 6(1)(b)
herd value ratio	86D	OB 1	income tax	245A	OB 6(1)(c)
high-priced livestock	86	OB 1	income tax	289	OB 6(1)(b)
high-priced livestock	86I	OB 1	income tax	293	OB 6(1)(c)
hire purchase agreement	64B	OB 1	income tax	394A(1)	OB 6(1)(d)
hire purchase agreement	222F	OB 1	income tax	394A(1)	TAA 157(10)
hire purchase asset	64B	OB 1	income tax	394A(5)	OB 6(1)(f)
hire purchase asset	222F	OB 1	income tax	394L	OB 6(1)(i)
hire purchase payment	64B	OB 1	income tax	394ZMA	OB 6(1)(e)
hire purchase payment	222F	OB 1	income tax payable	398A	TAA 121(12)
hire purchase term	222F	OB 1	income-tested benefit	2	OB 1
hold (see "holder")	64B	OB 1 para (a)	income year	2	OB 1
holder	64B	OB 1 para (a)	income year	IRD 13B	TAA 83(7)
holder	64B	TAA 3	income year of transfer	new	OB 1
holder	64F	EH 4(9)	increase in savings	49	KG 1(3)
holder	327A	OB 1 para (a)	incremental tax	413	TAA 182(5)
holder	204	OB 1 para (b)	ineligible capital amount	4A	CF 3(14)
holder	336N	OB 1 para (c)	information requisition	21A	TAA 21(8)
holding company	213	OB 1 para (a)	initial period	222A	OB 1
holding company	214	OB 1 para (a)	initial treatment	215	OB 1
holding company	219	OB 1 para (b)	Inland Revenue Acts	IRD 2	OB 1
home	54	KC 4(2)	Inland Revenue Acts	IRD 2	TAA 3
home ownership requirements	328	OB 1	Inland Revenue Acts	IRD 2	TRA 3
home vendor mortgage	49A	KE 1(3)	input tax	140B	OB 1
housekeeper	54	KC 4(2)	instalment	222A	OB 1
identical goods	336N	OB 1	instalment date	375	OB 1
implementation date	64B	OB 1	instalment date	375	TAA 3
implementation date	64B	TAA 3	instalment period	222A	OB 1
improvement	108N	OB 1	instalment portion	34A	TAA 120(5)
imputation credit	327A	OB 1	institution	54	KC 4(2)
imputation credit	309	OB 1	instrument	73	CB 12(7)
imputation credit	394A	OB 1	instrument	73	TAA 130(6)
imputation credit account	394A	OB 1	insurance	209	OB 1 para (a)
imputation credit account			insurance	243	OB 1 para (a)
company	394A	OB 1	insurance	210A	CN 5(2)
imputation penalty tax	394A	OB 1	insurer	209	CN 4(6)
imputation ratio	394A	OB 1	integrated school	56A	omitted
imputation return	327L	NF 8(4)	interest	2	OB 1 para (a)
imputation rules	new	OZ 1	interest (see "estate")	2	OB 1 para (b)
imputation year	394A	OB 1	interest	60	omitted
income	96	FC 11(6)	interest	65	CE 1(2)
income	211B	HC 1(12)	interest	309	OB 1 para (d)
income derived from NZ	243	OE 4	interest	327A	OB 1 para (e)
income from a film	224B	CJ 2(2)	interest in a foreign		
income from employment	2	OB 1 para (a)	investment fund	245A	CG 15
income from employment	105	OB 1 para (b)	interest in an employment-related foreign		
income from personal exertion	188A	IE 2(9)	superannuation scheme	245R	OB 1
income interest	245A	OB 1 para (a)	interest liability period	398A	TAA 121(12)
income interest	394ZK	OB 1 para (b)	international aircraft	107A	OB 1
income interest of 10% or greater	245A	OB 1	international organisation	60	CB 2(4)
income tax	2	OB 6(1)(a)	international tax rules	new	OZ 1
income tax	40	OB 6(1)(j)	investment society dividends	2	OB 1
income tax	42	OB 6(1)(k)	investor	211A	OB 1
income tax	63	OB 6(1)(b)	IR5 taxpayer	17	TAA 37(6)
income tax	64B	OB 6(1)(b)	issue	64B	OB 1
income tax	100	OB 6(1)(g)	issue	327A	OB 1

Definition	Source	New Location	Definition	Source	New Location
issued (see "issue")	64B	OB 1	liquidation	2	OB 1
issued (see "issue")	327A	OB 1	liquor licence holder	87A	EZ 2(5)
issuer	64B	OB 1 para (a)	liquor revaluation income	87A	EZ 2(5)
issuer	64F	EH 4(9)	listed company	8B	OD 5(10)
issuer	64B	TAA 3	livestock farming	64FA	omitted
judicial officer	IRD 16	TAA 16(7)	livestock incentive scheme	174	omitted
joint venture agreement	197A	OB 1	livestock on the Chatham Islands	86D	OB 1
labour portion	168	CC 3(2)	livestock revaluation income	86L	EZ 1(10)
land	67	OB 1 para (a)	living alone payment	2	OB 1
land	129	omitted	loan	71	CZ 1(5)
land	167B	DF 8(3)	loan	219	DN 3(12)
land	188A	OB 1 para (c)	loan	336N	OB 1 para (b)
land	214D	OB 1 para (d)	local authority	2	OB 1
land owned	2	OB 1	local authority trading enterprise	2	OB 1
land tax	2	OB 1	loss	245R	OB 1 para (a)
late accounting year	2A	OF 1(2)	loss attributing qualifying company	393A	OB 1
late balance date	2A	OF 1(2)	lottery (see "excepted financial arrangement")	64B	OB 1 definition of "excepted financial arrangement"
late income year	2A	OF 1(2)	low tax jurisdiction company	394ZMA	OB 1
lease	2	OB 1 para (a)	low value property	108O	OB 1
lease	64B	OB 1 para (b)	lump sum payment	84	EN 3(6)
lease	137	EZ 6(2)	main income equalisation account	175	OB 1
lease	222A	OB 1 para (d)	major shareholder	2	OB 1
lease	98	GD 10(4)	Maori	2	OB 1 para (a)
lease asset	222A	OB 1	Maori	234	OB 1 para (b)
lease improvement	188A	OB 1	Maori	234	TAA 3
lease improvements	129	omitted	Maori authority	2	OB 1
lease payment	222A	OB 1	Maori authority	234	OB 1
lease term	222A	OB 1	Maori corporation (now "Maori incorporation")	214	OB 1
leasehold estate	2	OB 1	Maori incorporation (was "Maori corporation")	new	OB 1
legal life	107A	OB 1	Maori investment company	214	DL 5(2)
legal personal representative	IRD 2	TAA 81(6)	Maori land	2	OB 1
legal personal representative	IRD 2	TRA 3	Maori owners	214	DL 5(2)
legal practitioner	IRD 20	TAA 20(7)	market selling value	140B	OB 1
lessee	137	EZ 6(2)	market value	8B	OB 1 para (b)
lessee	222A	OB 1 para (b)	market value	140B	OB 1 para (a)
lessee	222F	OB 1 para (c)	market value	245R	CG 25(9)
lessee	98	GD 10(4)	market value circumstance	2	OB 1
lessee's acquisition cost	222F	FC 10(8)	market value circumstance	8B	OB 1
lessee's outstanding balance	222F	OB 1	market value interest	2	OB 1 para (a)
lessor	98	GD 10(4)	market value interest	393A	HG 2
lessor	222A	OB 1 para (a)	market value option	86	OB 1
lessor	222F	OB 1 para (b)	matrimonial agreement	2	OB 1
lessor	222F	TAA 3	maturity, matures	64F	OB 1
lessor's disposition value	222F	OB 1	Maui field	214O	OB 1
lessor's outstanding balance	222F	OB 1	maximum deposit	175	OB 1 para (a)
levy	394Q	OB 1	maximum deposit	185A	OB 1 para (b)
liability	99	OB 1	maximum pooling value	107A	OB 1
life insurance	2	OB 1	measurement day	245A	OB 1
life insurance fund	204	OB 1	member (see "proprietor, member, or shareholder")	60	CB 4(2)
life insurance rules	new	OZ 1	member	199	HF 1(9)
life insured	204	OB 1			
life insurer	204	OB 1 para (a)			
life insurer	204	TAA 3			
life insurer	336N	OB 1 para (b)			
limited attribution company	8B	OD 5(10)			
limited attribution foreign company	8B	OD 5(10)			
limited recourse loan	106A	DK 1(8)			

Definition	Source	New Location	Definition	Source	New Location
member	293	LC 1(5)	New Zealand lottery (see	64B	OB 1 definition
member	327N	NF 10(6)	“excepted financial		of “excepted
member	394Q	OB 1 para (a)	arrangement”)		financial
milk treatment station	197F	omitted			arrangement”
mineral	42	KF 2(5)	New Zealand prize competition	64B	OB 1 definition
mineral	2	OB 1 para (a)	(see “excepted financial		of “excepted
minibus	336N	OB 1	arrangement”)		financial
mining company	2	OB 1			arrangement”
mining holding company	2	OB 1	New Zealand company	2	OB 1
mining licence	188C	IH 1(2)	New Zealand film	224D	OB 1
mining licence	214D	OB 1	New Zealand-new asset	108N	OB 1
mining licence	64E	TAA 3	New Zealand superannuation	2	OB 1
mining operations	215	OB 1	New Zealand superannuitant	2	OB 1
mining or prospecting			New Zealand superannuitant		
information	215	OB 1	surcharge	2	OB 1
mining or prospecting right	215	OB 1	New Zealand tax	292	OB 1
mining purposes	218	DN 2(10)	New Zealand tax	292	TAA 3
mining share	218	DN 2(10)	New Zealand-new asset	108N	OB 1
mining venture	221	OB 1	nominated company	191D	OB 1
Minister	2	OB 1	nominee	8B	OB 1 para (b)
Minister	IRD 2	TAA 3	nominee	245A	OB 1 para (a)
monetary remuneration	2	OB 1 para (a)	non-cash dividend	4	OB 1
monetary remuneration	69	OB 1 para (a)	non-concessionary rate of interest	336N	OB 1
monetary remuneration	72	OB 1 para (a)	non-exempt person	327B	TAA 53(1)
monetary remuneration	104A	OB 1 para (b)	non-exempt superannuation		
money	64B	OB 1	scheme	225	omitted
money advanced	65	CE 1(2)	non-participating redeemable		
money lent	2	OB 1	share	4A	CF 3(14)
monthly remittance certificate	2	OB 1	non-qualifying objection	34	TAA 3
mortgage	2	OB 1	non-qualifying trust	226	OB 1
mortgagee	2	OB 1	non-qualifying trust	226	TAA 3
motor vehicle	106B	OB 1 para (a)	non-recourse loan	106A	DK 1(8)
motor vehicle	336N	OB 1 para (b)	non-resident agent	2	OB 1
motorcar	108N	OB 1 para (a)	non-resident company	245A	OB 1
motorcar	110	EZ 3(5)	non-resident company	245A	OE 2
motorcar	336N	OB 1 para (b)	non-resident investment company	5	OB 5
national	293	LC 1(5)	non-resident mining operator	188C	OB 1
national average market value	86	OB 1	non-resident mining operator	221	OB 1
national standard cost scheme	86	OB 1	non-resident petroleum mining		
national superannuation	2	omitted	operator	2	OB 1
national superannuitant	2	omitted	non-resident petroleum mining		
national superannuitant surcharge	2	omitted	operator	214C	OB 1
natural gas	214D	OB 1	non-resident portfolio investor	308A	OB 1
net income	211B	HC 1(12)	non-resident taxpayer	287	HK 24(4)
net New Zealand superannuation	336A	JB 2(3)	non-resident trader	2	OB 1
net specified income	374C	OB 1	non-resident withholding income	2	OB 1
new	111A	FF 16(3)	non-resident withholding tax	2	OB 1
new asset	108N	OB 1	non-specified livestock	86	OB 1
new or expanded production	86H	EL 9(4)	non-taxable bonus issue	3	OB 1
new provisional taxpayer	375	OB 1	normal retiring age	166	DF 7(3)
new provisional taxpayer	375	TAA 3	notice	2	OB 1
new return date (the)	16	TAA 39(5)	notice of disqualification	130	omitted
new start grant	64FB	OB 1	NRWT rules	new	OZ 1
New Zealand	2	OB 1	officer	416A	TAA 3
New Zealand instant game			officer	IRD 47A	TAA 3
(see “excepted financial			Officer of the Department	IRD 2	TAA 3
arrangement”)	64B	OB 1 definition	offshore development	214D	OB 1
		of “excepted	offshore payment	21A	TAA 21(8)
		financial			
		arrangement”			

Definition	Source	New Location	Definition	Source	New Location
on-market acquisition	4A	OB 1	person	245E	GC 9(7)
onshore development	214D	OB 1	person	416B	TAA 3
opening value	86	OB 1	person	IRD 2	OB 1 para (a)
operative date	225A	omitted	person incorrectly assumed to be a taxpayer	413A	TAA 122(10)
option	8B	OB 1	person to whom this section applies	IRD 14	TAA 86(5)
original return date (the)	16	TAA 39(5)	person with access to restricted information	IRD 15	TAA 87(5)
other income	336D	OB 1	persons associated with each other (see "associated person(s)")		
other income	336D	TAA 3	petroleum	214D	OB 1
outgoing	211B	HC 1(12)	petroleum exploration operations	214A	OB 1
output tax	140B	ED 4(7)	petroleum licence	214D	OB 1
outstanding balance	222A	OB 1	petroleum miner	214D	OB 1
overseas company	2	OB 1	petroleum mining asset	214D	OB 1
owing/owed	336N	OB 1	petroleum mining company	2	OB 1
owner of land	2	OB 1	petroleum mining operations	214A	OB 1 para (a)
paid	2	OB 1 para (a)	petroleum mining operations	214D	OB 1 para (b)
paid	2	OB 1 para (a)	petroleum mining operations	214D	TAA 3
paid	40	KF 1(4)	petroleum mining operations	214O	OB 1 para (c)
paid	104A	OB 1 para (c)	petroleum mining or prospecting information	214A	OB 1
paid	243	OE 4(2)	petroleum mining or prospecting right	214A	OB 1
paid	309	OB 1 para (e)	petroleum mining venture	214C	OB 1
paid	327A	OB 1 para (f)	petroleum permit	214D	OB 1
paid	394A	OB 1 para (g)	petroleum permit	214D	TAA 3
paid	394A	TAA 3	policy	204	OB 1
paragraph (e) benefit (now "unclassified benefit")	336S(3)	OB 1	policy of life insurance	59	OB 1
partner	214B	DZ 4(11)	policy of pension insurance	59	OB 1
partner	327N	NF 10(6)	policy of personal accident or sickness insurance	59	OB 1
partnership	214B	DZ 4(11)	policyholder	336N	OB 1
partnership	327N	NF 10(6)	policyholder credit account	394A	OB 1
partnership loss	211B	HC 1(12)	policyholder credit account	394ZZY	OB 1
patent rights	2	OB 1	policyholder credit account	394A	OB 1
pay	2	OB 1 para (a)	policyholder credit account	394ZZY	OB 1
pay	243	OB 1 para (e)	policyholder credit account	394ZZY	OB 1
pay	309	OB 1 para (b)	person	394ZZY	OB 1
pay	327A	OB 1 para (c)	policyholder income	204	OB 1
pay	394A	OB 1 para (d)	policyholder loss	204	OB 1
pay and allowances	64	CB 11(6)	policyholder loss	204	TAA 3
pay period	2	OB 1	pool	107A	OB 1
pay period taxpayer	356	OB 4	pool depreciation method	107A	OB 1
payable	2	OB 1	poolable property	107A	OB 1
payer	327A	OB 1	portable national superannuation	2	omitted
PAYE period (was "period")	353	NC 15(8)	portable New Zealand superannuation	2	OB 1
PAYE period (was "period")	353	TAA 3	portable veteran's pension	2	OB 1
PAYE rules	new	OZ 1	possession	2	OB 1
payment	394A	TAA 3	pre-budget security	8B	OB 1
penal tax	2	OB 1	pre-1993 depreciation rate	108D	EG 5(3)
penal tax	2	TAA 3	preceding year	336TB	ND 4(8)
penalty	400	TAA 157(10)	premium	59	omitted
pensions	65	CH 1(2)	premium	137	EZ 6(2)
period (now "PAYE period")	353	NC 15(8)			
period (now "PAYE period")	353	TAA 3			
period of deferral	398	TAA 139(8)			
permit	214D	OB 1			
permit area	214D	OB 1			
permit area	214D	TAA 3			
permit specific asset	214D	OB 1			
person	2	OB 1 para (a)			
person	7	archived			

Definition	Source	New Location	Definition	Source	New Location
premium	204	OB 1 para (a)	qualifying asset	108N	OB 1
premium	209	OB 1 para (b)	qualifying amalgamation	191WD	OB 1
premium	243	OB 1 para (b)	qualifying capital value	108N	EG 15(5)
premium from employers	140A	ED 1(4)	qualifying company	393B	OB 3(1)
premium from other earners	140A	ED 1(4)	qualifying debenture	214	DL 5(2)
prescribed	2	OB 1	qualifying expenditure	94	omitted
prescribed	2	TAA 3	qualifying improvement	108N	OB 1
prescribed activities	214C	omitted	qualifying payments	54	KC 4(2)
prescribed activities	221	OB 1	qualifying person	50C	KC 3(3)
prescribed amount	220	OB 1	qualifying person	374A	OB 1 para (a)
prescribed interest	336N	OB 1	qualifying person	374E	KD 3(5)
prescribed period (the)	96	FC 11(6)	qualifying person	IRD 13C	TAA 84(6)
prescribed period	218	DN 2(10)	qualifying refund	185	EI 10(5)
prescribed proportion	219	DN 3(12)	qualifying share premium	4A	OB 1
prescribed rate of interest	336N	OB 1	qualifying superannuation scheme	204Q	GD 8(4)
price	140B	OB 1	qualifying tax in dispute	34A	TAA 120(6)
primary employment earnings	2	OB 1	qualifying trust	226	OB 1
primary metal	42	KF 2(5)	qualifying trust	226	TAA 3
primary producer co-operative company	197G	CK 3(3)	quarter	336N	OB 1
principal caregiver	374A	OB 1	quarter	394ZK	OB 1
private domestic worker	2	OB 1	race (see "excepted financial arrangement")	64B	OB 1 definition of "excepted financial arrangement"
private dwelling	new	TAA 16(7)	rebate	199	HF 1(9)
private or domestic agreement for the sale and purchase of property	64B	OB 1	recognised exchange	8B	OB 1
private use or enjoyment	336N	OB 1	reconciliation statement	2	OB 1
prize competition	64B	OB 1 definition of "excepted financial arrangement"	record	IRD 21	TAA 220(18)
pro rata cancellation	4A(3)	CF 3(14)	record	428	TAA 22(7)
pro rata offer	4A	CF 3(14)	record holder	IRD 21	TAA 3
produce transactions	394Q	OB 1 para (a)	recreation	106G	OB 1
produce transactions	394W	OB 1 para (b)	redemption payment	2	OB 1
producer board	394Q	omitted	reduced deduction	2	OB 1
profit-sharing arrangement	86F	OB 1	Regional Controller (see "Regional Controller of Inland Revenue")	IRD 2	TAA 3
programme	130	omitted	Regional Controller of Inland Revenue	IRD 2	TAA 3
property	64B	OB 1 para (b)	Registration Act to which the property is subject	367	TAA 169(11)
property	204	OB 1 para (a)	registered	211B	HC 1(12)
proprietor, member, or shareholder	60	CB 4(2)	registered person	140B	OB 1
pro rata offer	4A	CF 3(14)	registered person	165	OB 1
prospecting expenditure	214D	OB 1	registered security	309	OB 1
prospecting licence	214D	OB 1	reinvestment profit	218	OB 1
prospecting permit	214D	OB 1	related activity	188A	IE 2(9)
protected amount	211A	HE 2(3)	related company	98	GD 10(4)
protected petroleum mining company	214O	OB 1	relative	2	OB 1 para (a)
provisional certificate	224D	EO 4(13)	relative	245A	OB 1 para (b)
provisional tax	2	OB 1	relevant associate	394ZMA	LF 5 (5)
provisional taxpayer	375	OB 1	relevant time	393K	HG 11(2)
provisional tax rules	new	OZ 1	relinquishment/relinquish/relinquished	214D	OB 1
provisional taxpayer	375	OB 1	relinquishment	214D	TAA 3
public authority	2	OB 1	remote petroleum mining property	214A	DZ 6(14)
public passenger transport system	73	CB 12(7)	removal or restoration operations	214D	OB 1
qualified accruals rules	new	OZ 1	remunerative work	50C	KC 3(3)
qualified control interests	245C	CG 4(6)	rent	98	GD 10(4)
qualified transitory property	245GA	CG 8(14)			

Definition	Source	New Location	Definition	Source	New Location
rental vehicle	110	EZ 3(5)	separated person	54	TAA 3
renting (see "rents")	224	CN 2(5)	series of transactions	245A	OB 1
rents	224	CN 2(5)	services	104A	EF 1(7)
replacement permit	214D	OB 1	services	140B	ED 4(7)
replacement price option	86	OB 1	serving employee/employer	153	OB 1
resident	374A	OB 1	settlement	96	FC 11(6)
resident in New Zealand - individual	241	OE 1	settlement	226	OB 1 para (b)
resident in New Zealand - company	241	OE 2	settlement	226	TAA 3
resident mining operator	188C	OB 1	settlor	96	FC 11(6)
resident mining operator	220	OB 1	settlor	226	OB 1 para (b)
resident withholding income	327A	OB 1	settlor	226	TAA 3
resident withholding tax	327A	NF 2	share	2	OB 1 para (a)
resident withholding tax deduction certificate	327A	OB 1	share	4A	CF 3(13)
resident withholding tax deduction reconciliation statement	327A	OB 1	share	69	CH 2(8)
residual expenditure	214D	OB 1	share	166	DF 7(3)
residual income tax	375	OB 1	share	327A	OB 1 para (e)
residual income tax	375	TAA 3 para (b)	share	new	OB 1 para (f)
residual income tax	413A	TAA 122(10)	shareholder	2	OB 1 para (a)
residual value	224A	EO 3(9)	shareholder (see "proprietor, member or shareholder")	60	CB 4(2)
restricted information	IRD 15	TAA 3	shareholder	195	FC 2(5)
restrictive period	166	DF 7(3)	shareholder	394A	OB 1 para (c)
retained earnings	394ZMA	LF 5(5)	shareholder decision making rights	8B	OB 1
return date (the)	16	TAA 39(5)	shareholder dividend statement	394A	OB 1
revenue account property	191WD	OB 1	shareholder election	393A	OB 1
right	224A	OB 1	shareholder-employee	65A	omitted
right in the specified property	64B	OB 1	shareholder-employee	104A	OB 1 para (a)
right to take timber	74	OB 1	shareholder-employee	150	omitted
rolling average value	86F	EZ 4(5)	shareholder-employee	336N	OB 1 para (b)
royalty	2	OB 1	sharemilker	95	omitted
RWT rules	new	OZ 1	shares of the same class	4A	CF 3(13)
salary or wages	2	OB 1	shearer	2	OB 1
sale or other disposition	74	OB 1	shearing shed	2	OB 1
schedule depreciable property	107A	OB 1	shearing shed hand	2	OB 1
schedule of export goods	156A	omitted	short term agreement for the sale and purchase of property	64B	OB 1
same income year (the)	75	omitted	short term option	64B	OB 1
seal and abandonment	214D	OB 1	short term trade credit	64B	OB 1
second instalment date	375	OB 1	sick, accident, or death benefit fund	60	CB 5 (2)
second instalment date	375	TAA 3	Social Security Commission/Commission	374A	OB 1
second PAYE period (was "second period")	353	OB 1	software	107A	EG 19(9)
second PAYE period (was "second period")	353	TAA 3	source deduction payment	2	OB 2
second period (now "second PAYE period")	353	OB 1	source deduction payment	336A	OB 1 para (b)
second period (now "second PAYE period")	353	TAA 3	South Island drought relief package	60	omitted
second specified period (the)	42	KF 2(5)	special account	49	OB 1
secondary employment earnings	2	OB 1	special account	49	TAA 3
secured arrangement	64B	OB 1	special corporate entity	8B	OB 1
security arrangement	64B	OB 1	special farm ownership account	49	OB 1
security payment	64B	OB 1	special fishing vessel ownership account	49	OB 1
self-assessed adverse event	185A	OB 1	special home ownership account	49	OB 1
separated person	54	KC 4(2)	special partnership	211B	HC 1(12)
separated person	374A	OB 1 para (b)	special surcharge code	336A	OB 1
			special tax code certificate	2	OB 1

Definition	Source	New Location	Definition	Source	New Location
special tax code certificate	2	TAA 3	standard accounting year	2A	OF 1(2)
specified activity	188A	OB 1	standard balance date	2A	OF 1(2)
specified adverse event	133A	omitted	standard dividend	394ZMA	OB 1
specified area	133A	omitted	standard income year	2A	OF 1(2)
specified base cost for 1983 income year property	49	OB 1	standard value	86H	OB 1
specified body (now "gift-exempt body")	432A	TAA 3	standing timber	74	OB 1
specified company	4A	CF 3	State-owned enterprise	2	OB 1
specified cost	110	EZ 3(5)	statutory producer board	197E	OC 3
specified deduction	224A	EO 3(9)	statutory producer board/producer board	394A	OB 1
specified dividends	327A	OB 1	statutory producer board/producer board	394Q	OB 1
specified dividends	327A	TAA 3	straight-line method	107A	OB 1
specified exemption	336E	JB 4	subsequent dividend	394A	OB 1
specified foreign social security pension	336A	OB 1	subsidised employee super-annuation scheme	150	omitted
specified fund	59	OB 1	subsidised superannuation scheme	59	omitted
specified income	336A	OB 1 para (b)	subsidised transport	336N	OB 1
specified income	374A	OB 1 para (a)	substituted livestock	94	omitted
specified income year	133A	omitted	sufficient interest	394ZMA	LF 1(2)
specified industrial undertaking	42	KF 2(5)	superannuation category 1 scheme	2	OB 1
specified insurance premium	336N	OB 1	superannuation category 2 scheme	2	OB 1
specified lease	222A	OB 1	superannuation category 3 scheme	2	OB 1
specified livestock	2	OB 1	superannuation contribution	2	OB 1
specified livestock	86	OB 1	superannuation fund	2	OB 1
specified local authority	197C	OB 1	superannuation policy	204	OB 1
specified medical fund	59	omitted	superannuation policy	225	omitted
specified mineral	2	OB 1	superannuation scheme	2	OB 1
specified mineral	215	OB 1	superannuitant	336A	OB 1
specified mortgage repayment insurance policy	204	OB 1	supplementary dividend	308A	LE 1(8)
specified option	64B	OB 1	surcharge (see "New Zealand superannuitant surcharge")	2	OB 1
specified payments	4	omitted	surcharge code	336A	OB 1
specified percentage	156A	omitted	surcharge deduction	336A	OB 1
specified period	175	OB 1 para (a)	suspensory loan	174	omitted
specified period	374A	OB 1 para (b)	tangible property	245GA	CG 8(14)
specified person	209	omitted	tax	2	OB 1
specified preference shares	194	FZ 1(5)	tax advantage	394ZG	OB 1
specified premium	209	omitted	tax and duty (see "tax or duty")	IRD 2	TAA 3
specified principal	64FA	omitted	tax avoidance	99	OB 1
specified rate of additional tax	398	TAA 139(8)	tax code	2	OB 1
specified rate of interest	34A	TAA 120(6)	tax code certificate	2	OB 1
specified rate of interest	398A	TAA 121(12)	tax code declaration	2	OB 1
specified rate of interest	413A	TAA 122(10)	tax credit advantage	394ZG	GC 22(9)
specified repatriations	245GA	CG 8(2)	tax deduction	2	OB 1
specified risk	209	omitted	tax deduction	365	TAA 167(4)
specified superannuation contribution	2	OB 1	tax deduction	400	omitted
specified superannuation contribution withholding tax	2	OB 1	tax deduction certificate	2	OB 1
specified suspensory loan	172	DC 2(5)	tax file number	2	OB 1
specified trading stock	87A	EZ 2(5)	tax file number	IRD 13A	OB 1
specified value	211A	HE 2(3)	tax file number	IRD 13B	OB 1
specified writedown	86I	OB 1 para (a)	tax file number	IRD 13C	OB 1
specified writedown	86J	EM 1(4)	tax file number	IRD 13D	OB 1
spouse	374A	OB 1	tax or duty	IRD 2	TAA 3
SSCWT rules	new	OZ 1	tax saving	185	EI 10(4)(b)
			taxable activity	165	DJ 5(4)
			taxable activity	327A	OB 1 para (a)
			taxable activity	375	OB 1 para (a)



Definition	Source	New Location	Definition	Source	New Location
taxable bonus issue	3	OB 1	trustee	211	OB 1 para (b)
taxable distribution	226	OB 1	trustee	225	omitted
taxable income	2	OB 1 para (a)	trustee income	226	OB 1
taxable income	42	KF 2(5)	trustee income	226	TAA 3
taxable income	1st Sch	Sch 1 (cl.13)	trustee of the scheme or trustee	166	DF 7(3)
taxable period	140B	OB 1	trust rules	new	OZ 1
taxable period	165	OB 1	two shift plant and machinery	113A	EG 18(6)
taxable supply	140B	ED 4(7)	type	86	OB 1
Taxation Review Authority	2	OB 1	unclassified benefit (was		
Taxation Review Authority	IRD 2	TAA	“paragraph (e) benefit”)	336S(3)	OB 1
Taxation Review Authority	IRD 2	TRA 3	underwriter	210A	CN 5(2)
taxicab	336N	OB 1	underwriting income	204	OB 1
taxpayer	2	OB 1 para (a)	unfulfilled programme	130	omitted
taxpayer	394ZMA	OB 1 para (b)	unit holder	211	OB 1
taxpayer	400	TAA 157(10)	unit increase	130	omitted
temporary building	2	OB 1	unit trust	2	OB 1
ten percent capital reduction	4A	OB 1	unit trust	211	OB 1
term of the lease	137	EZ 6(2)	unlisted widely-held trust	4A(3)	CF 3(14)
terminal tax date	2	OB 1	unreturned retail profit	76A	EZ 7(7)
terminating date	2	omitted	variable principal debt instrument	64B	OB 1
terminating share	194A	OB 1	variation in control or income		
(the) amount of the debenture	195	FC 2(5)	interests	245E	GC 9(7)
(the) first specified period	42	KF 2(5)	veteran’s pension	2	OB 1
(the) prescribed period	96	FC 11(6)	voting interest	2	OB 1 para (a)
(the) second specified period	42	KF 2(5)	voting interest	393A	HG 2
thinning operations	186	EI 17(4)	War Pensions Board/Board	374A	OB 1
third instalment date	375	OB 1	war widows mother’s allowance	374A	OB 1
third instalment date	375	TAA 3	wholly-owned group	2	OB 1 para (a)
three shift plant and machinery	113A	EG 18(6)	wholly-owned group	108N	OB 1 para (b)
timber	74	OB 1	wholly-owned group	191	IG 1(3)
time bar	new	OZ 1	wholly-owned group of companies	2	OB 1 para (a)
total assessed value	86E	EL 6(2)	wholly-owned group of companies	108N	OB 1 para (b)
total herd value	86E	EL 6(2)	wholly-owned group of companies	191	IG 1(3)
tracking account	394ZMA	OB 1	widely-held company	8B	OB 1
trade association	197I	omitted	widely-held company	8B	TRAA 17(4)
trade credit	64B	OB 1	widely-held trust	4A(3)	CF 3(14)
trade credit	64B	TAA 3	withdrawable share	194A	OB 1
trading stock	64B	OB 1 para (a)	withdrawal certificate	49	OB 1
trading stock	85	OB 1 para (b)	withdrawal income	331	ID 3(1)
trading stock	90	FB 4(5)	withdrawal tax	328	OB 1
trading stock	91	OB 1 para (d)	withholding payment	2	OB 1
trading stock	197	OB 1 para (d)	working day	2	OB 1
transferee	new	OB 1	working partner	167B	DF 8(3)
transferor	86	OB 1	work related vehicle	336N	OB 1
transferor	96	FC 11 (6)	year	2	OB 1
transitional capital amount	4A	OB 1	year (see “imputation year”)	394A	OB 1
trust	211	OB 1	year of adjustment	76A	EZ 7(7)
trust rules	new	OZ 1	year of assessment	2	OB 1
trustee	2	OB 1 para (a)	year of determination	394Q	OB 1
trustee	166	DF 7(3)	year of determination	394W	OB 1

## Part D - Income Tax Act 1994

### Provisions of Income Tax Act 1994 corresponding to former provisions

Income Tax Act 1994	Income Tax Act 1976 (or IRD Act 1974)	Income Tax Act 1994	Income Tax Act 1976 (or IRD Act 1974)
A 1 (1), (2)	1 (1), (2)	CB 6 (a)	61 (53) (relettered)
AA 1 (1), (2)	new	(b)	61 (54)
AA 2 (1), (2)	new	(c)	61 (55) (relettered)
AA 3 -	new	(d)	61 (65) (relettered)
AA 4 -	new	CB 7 (a), (b)	61 (1), (1A)
BB 1 (1), (2)	38 (1), (2)	(c)	61 (58)
BB 2 (1) - (3)	39 (1) - (3)	CB 8 (1)(a)	61 (9) (relettered)
BB 3 -	242 -	(1)(b)	61 (48) (relettered)
BB 4 (a)	65 (2)(a) excl proviso	(2), (3)	62 (1), (2)
(b)	65 (2)(b)	CB 9 (a)	61 (15) (relettered)
(c)	65 (2)(e) excl proviso	(b)	61 (16) (relettered)
(d)	65 (2)(l)	(c)	61 (31)
BB 5 (1) - (3)	78 (1) - (3)	(d)	61 (37)
BB 6 -	101 -	(e)	61 (50)
BB 7 -	104 -	(f)	61 (59) (relettered)
BB 8 (a)	106(1) (a)	(g)	61 (60)
(b)	106(1) (j)	CB 10 (1)	63 (2A)
(c)	106(1) (k)	(2), (3)	63 (2K), (2L)
(d)	106(1) (o)	CB 11 (1) - (5)	64 (2) - (6)
BB 9 -	99 (2)	(6)	64 (1)
BB 10 -	57 (1)	CB 12 (1) - (6)	73 (2) - (7)
BB 11 (1) - (4)	294 (1) - (4)	(7)	73 (1)
(5)	292 (2)	CB 13 -	73A -
CB 1 (1)(a)	61 (14)	CB 14 (1)	64A (2)
(1)(b)	61 (46)	(2)	64A (1) - definitions
(1)(c), (d)	61 (51), (52)	CB 15 -	61 (66)
(2)	60 (1) - definitions	CC 1 (a), (b)	65 (2)(c), (ca)
CB 2 (1)(a)	61 (17) (relettered)	(c) - (e)	65 (2)(d), (da), (db)
(1)(b)	61 (18) (relettered)	CC 2 (1), (2)	153 (3), (4)
(1)(c)	61 (19) (relettered)	CC 3 (1)	168 (3)
(1)(d)	61 (38) (relettered)	(2)	168 (1) - definition
(1)(e)	61 (47)	CD 1 (1)	65 (2)(f)
(2), (3)	60 (2), (3)	(2)	67 (4) (relettered)
(4)	60 (1) - definition	(3) - (7)	67 (5) - (9)
(5)	new	(8)	67 (9A)
CB 3 (a)	61 (2) (relettered)	(9), (10)	67 (10), (11)
(b)	61 (2A) (relettered)	(11), (12)	67 (13), (14)
(c), (d)	61 (3), (5)	(13)	67 (1) - definition
(e)	61 (63)	CD 2 -	65 (2)(h)
CB 4 (1)(a) - (c)	61 (23) - (25)	CE 1 (1)(a)	65 (2)(j)
(1)(d)	61 (26) (relettered)	CE 1 (1)(b) - (d)	65 (2)(ja) - (jc)
(1)(e)	61 (27) (relettered)	(1)(e)	65 (2)(g)
(1)(f) - (h)	61 (28) - (30)	(2)(a) - (c)	65 (1)(d) - (f)
(1)(i)	61 (32) (relettered)	(2)(d)	65 (1A)(relettered)
(1)(j), (k)	61 (33), (34)	CE 2 -	74 (2)(a)
(1)(l)	61 (44)	CE 3 (1)(a), (b)	65 (2)(k), (ka)
(2)	60 (1) - definition	(2)(a)	65 (1)(b)(i)
CB 5 (1)(a) - (c)	61 (10), (11A), (12)	(2)(b)	65 (1)(c)
(1)(d)	61 (22)	CF 1 -	65 (2)(j) excl proviso
(1)(e),(f)	61 (35), (36)	CF 2 (1)(a) - (g)	4 (1)(a), (ba), (c) - (g)
(1)(g) - (k)	61 (39) - (43)	(1)(h) - (l)	4 (1)(i) - (m)
(1)(l)	61 (49) (relettered)	(2) - (4)	4 (1A), (2), (2A)
(1)(m)	61 (56) (relettered)	CF 2 (5)	4 (4) (relettered)
(1)(n)	61 (62)	(6) - (12)	4 (6), (7), (7A), (8) - (11)
(1)(o)	61 (64)	(13) - (20)	4 (13) - (20)
(2)	60 (1) - definition		

Income Tax Act 1994	Income Tax Act 1976 (or IRD Act 1974)	Income Tax Act 1994	Income Tax Act 1976 (or IRD Act 1974)
CF 3 (1)(a) - (f)	4A (1)(a), (c), (ca) - (cd)	CG 20 (1) - (3)	245RF (1) - (3)
(1)(g) - (j)	4A (1)(i), (ia), (j), (k)	CG 21 (1) - (4)	245RG (1) - (4)
(1)(k)	4A (1)(m)	CG 22 (1), (2)	245RI (1), (2)
(2) - (10)	4A (4), (4A), (5) - (11)	CG 23 (1) - (8)	245RL (1) - (8)
(11), (12)	4A (11A), (12)	(9)	245R (1) - definition
(13)	4A (2) - definitions	CG 24 (1), (2)	245RM(1), (2)
(14)	4A (3) - definitions	CG 25 (1), (2)	245V (1), (2)
CF 4 -	191WD (4)	CH 1 (1)	65 (2)(j) excl proviso
CF 5 -	191WD (5)	(2)	65 (1B)(b)
CF 6 (1)	4B (1) (+ omitted)	CH 2 (1) - (5)	69 (2) - (6)
(2)	4B (2)	(6), (7)	69 (6A), (7)
(3) - (5)	302 (2) - (4)	(8)	69 (1) - definition
CF 7 (1)	100 (2)	CI 1 -	336N (1) - def. (relettered)
(2)	100 (1) - definition	CI 2 (1)	336N (2)
CF 8 -	3 (3)	(2), (3)	336N (3B), (3C)
CG 1 (a), (b)	65 (2)(ea), (eb)	(4) - (9)	336N (4) - (7), (8A),(8B)
CG 2 -	191P (1)	CI 3 (1)	336O (1)
CG 3 (a) - (e)	245A (2)(a) - (e)	(2) - (5)	336O (2), (2A) - (2C)
CG 4 (1) - (3)	245C (1), (3), (3A)	(6) - (8)	336O (3), (3A), (3B)
(4)(a)	245C (4)(a)	(9) - (11)	336O (4) - (6)
(4)(b) - (d)	245C (4)(c) - (e)	CI 4 (1) - (4)	336P (1), (1A), (1B), (2)
(5) - (8)	245C (5) - (8)	CI 5 (1) - (3)	336S (3) - (5)
CG 5 (1)	245D (1)	CI 6 (1) - (3)	336W (1) - (3)
(2)(a)	245D (2)(a)	CI 7 -	191WD (24)(a) - (c)
(2)(b) - (d)	245D (2)(c) - (e)	CI 8 -	336Y -
(3) - (6)	245D (3) - (6)	CI 9 -	336R -
(7)	245A (3)	CI 10 -	336Q -
(1)	245F (1)	CJ 1 (1)	74 (2)(b)
CG 6 (2)	245F (2)	(2)	74 (5)
CG 7 (1), (2)	245G (1), (2)	(3)	74 (7)
(3) - (6)	245G (4) - (7)	CJ 2 (1)	224B (2)
CG 8 (1) - (8)	245GA (2) - (9)	(2)	224B (1) - definition
(9), (10)	245GA (11), (12)	CJ 3 -	214H (1)
(11)	245GA (13) (relettered)	CJ 4 (1)	214I (2)
(12), (13)	245GA (14), (15)	(2)	214I (3)(a)
(14)	245GA (1) - definitions	CJ 5 -	214J (1)
CG 9 -	245H (1)	CJ 6 (1)	214K (1)
CG 10 (1), (2)	245I (1), (2)	(2)	214K (3)
CG 11 (1) - (5)	245J (1) - (5)	(3)	214K (5)
(6)(a)	245J (6)(ia)	CJ 7 (1)(a), (b)	214N (1)(b), (c)
(6)(b)	245J (6)(j)	(2)	214N (3)
(6)(c)	245J (6)(a) - (d)	CK 1 -	191 (6)
(6)(c)	245J (6)(f) - (i)	CK 2 -	197C (7)
(7)	245J (7) (relettered)	CK 3 (1), (2)	197G (4), (5)
(8) - (11)	245J (8) - (11)	(3)	197G (1)
(12), (13)	245J (13), (14)	CK 4 (1), (2)	197J (2), (3)
(14) - (18)	245J (16) - (20)	CL 1 -	336ZE -
(19), (20)	245J (20A), (21A)	CL 2 -	228 (2B)
(21), (22)	245J (22), (22A)	CM 1 -	204A -
(23) - (25)	245J (23) - (25)	CM 2 -	204 (2)
CG 12 (1) - (3)	245O (1) - (3)	CM 3 -	204B -
CG 13 (1), (2)	245P (1), (2)	CM 4 (1), (2)	204E (1), (2)
CG 14 (1) - (4)	245R (2) - (5)	CM 5 (1) - (5)	204F (1) - (5)
CG 15 (1), (2)	245RA (1), (2)	CM 6 (1) - (6)	204G (1) - (6)
CG 16 (1) - (12)	245RB (1) - (12)	CM 7 (1), (2)	204H (1), (2)
CG 17 (1) - (10)	245RC (1) - (10)	CM 8 (1)	204I (1)
CG 18 -	245RD -	(2)(a)	204I (2)(a)
CG 19 (1) - (7)	245RE (1) - (7)	(2)(b), (c)	204I (2)(c),(d)

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CM 8 (3)	204I (3)	DG 1 (1) - (3)	106G (4) - (6)
CM 9 -	204J -	(4)	106G (1) - definitions
CM 10 (1) - (4)	204C (1) - (4)	DH 1 (1)	106B (1)(a)
CM 11 -	204K -	(2)	106B (2)
CM 12 -	204N -	(3)	106B (3)(a)
CM 13 (1), (2)	204O (1), (2)	DH 2 (1), (2)	106C (1), (2)
CM 14 -	204P -	DH 3 (1) - (7)	106D (1) - (7)
CM 15 (1), (2)	205 (1), (2)	DH 4 -	106E -
CM 16 -	205A -	DI 1 (1)	194A (2)
CM 17 (1), (2)	205B (1), (2)	(2)	194A (1) - definition
CN 1 (1), (2)	223 (2), (3)	DI 2 -	240 -
(3)	223 (1)(a) - definition	DI 3 (1)	228 (2A)
CN 2 (1) - (4)	224 (2) - (5)	(2)	228 (2C)
(5)	224 (1) - definitions	DJ 1 (a) - (c)	106 (1)(b), (ba), (c)
CN 3 (1), (2)	204L (1), (2)	DJ 2 -	233 -
CN 4 (1) - (5)	209 (2) - (6)	DJ 3 (1), (2)	141 (1), (2)
(6)	209 (1) - definition	DJ 4 -	147 (2)
CN 5 (1)	210A (2)	DJ 5 (1) - (3)	165 (2) - (4)
(2)	210A (1) - definitions	(4)	165 (1) - definitions
CZ 1 (1) - (4)	71 (2) - (5)	DJ 6 (1), (2)	143 (1), (2)
(5)	71 (1) - definitions	DJ 7 -	163 -
CZ 2 -	Amdt 1983, No. 4, s. 2	DJ 8 (1), (2)	164 (1), (2)
CZ 3 (1), (2)	Amdt 1988, No. 225, s.51(6)(9)	DJ 9 (1), (2)	144 (1), (2)
CZ 4 (1), (2)	63 (2H), (2J)	DJ 10 (1), (2)	124 (1), (2)
CZ 5 (1)	207 (2)	DJ 11 -	136 -
(2)	207 (1) - definitions	DK 1 (1) - (3)	106A (2) - (4)
CZ 6 -	208 (2)	(4) - (7)	106A (6) - (9)
DB 1 (1)(a) - (e)	106(1) (f), (fa) - (fc), (g)	(8)	106A (1) - definitions
DB 1 (2)(a) - (d)	106(2) (a), (aa), (b), (c)	DK 2 -	106F (2)
(2)	393L (6)	DK 3 -	205F -
DC 1 (1) - (5)	169 (1)-(3), (5), (6)	DK 4 -	197A (7)
DC 2 (1) - (4)	172 (2) - (5)	DL 1 (1)	74 (2A)
(5)	172 (1) - definition	(2)	74 (15)
DC 3 (1)	173 (2)	(3) - (5)	74 (3), (3A), (4)
(2)	173 (3) (relettered)	(6) - (12)	74 (8) - (14)
(3), (4)	173 (4), (5)	(13) - (15)	74 (16) - (18)
(5)	173 (1) - definition	DL 2 (1), (2)	128B (2), (3)
DD 1 (a)	106 (1)(e)	(3)	128B (4) (relettered)
(b)	106 (1)(h) (relettered)	DL 3 (1)	168 (2)
(c)	106 (1)(l)	(2) - (6)	168 (4), (5), (5A) - (5C)
DD 2 (1)	148 (2)	(7)	168 (1) - definition
DD 3 -	191WD (9)	DL 4 (1)	213 (3)
(2)	148 (1) - definition	(2)	213 (1) - definition
DE 1 (1), (2)	105 (2), (3)	DL 5 (1)	214 (2)
DF 1 (a), (b)	106 (1)(m), (ma)	(2)	214 (1) - definitions
DF 2 (1), (2)	149 (1), (2)	DL 6 (1) - (3)	135 (1) - (3)
DF 3 (1), (2)	150 (2A), (2B)	DL 7 -	191WD (16)
(3), (4)	150 (2D), (2E)	DM 1 (1) - (9)	214F (1) - (9)
DF 4 (1)	151 (1) excl proviso	DM 2 -	214G (1)
(2)	151 (2)	DM 3 (1), (2)	214H (2), (3)
DF 5 (1), (2)	152 (1), (2)	DM 4 (1)	214I (1)
DF 6 (1)	153 (2)	(2)(a), (b)	214I (3)(b), (c)
(2)	153 (4)	(3)	214I (4)
DF 7 (1), (2)	166 (4), (5)	DM 5 -	214J (2)
(3)	166 (1) - definitions	DM 6 (1)	214K (2)
DF 8 (1), (2)	167B (2), (3)	(2)	214K (3)
(3)	167B (1) - definitions	(3)	214K (5)
DF 9 -	105A -	DM 7 (1), (2)	214M (1), (2)

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DM 8 -	214N (1)(a)
DM 9 -	214D (2)(c)
DM 10 -	214D (2)(d)
DM 11 (1) - (3)	214P (1) - (3)
DN 1 (1), (2)	216 (1), (2)
(3) - (14)	216 (4) - (15)
(15)	216 (15A) (relettered)
(16)	216 (15B)
(17)	216 (17)
(18)	216 (21)
(19)	216 (22)(b)
DN 2 (1) - (9)	218 (2) - (10)
(10)	218 (1) - definitions
DN 3 (1) - (11)	219 (2) - (12)
(12)	219 (1) - definitions
DN 4 (1)	220 (1)
(2) - (4)	220 (3) - (5)
(5)	new
(6)	220 (7)
(7), (8)	220 (8), (9)
DN 5 (1)	221 (1)
(2)	221 (3)
(3)	new
(4)	221 (5)
DO 1 -	106(1) (n) (relettered)
DO 2 (1)	109 (2)
(2)	109 (1) - definitions
DO 3 -	127 (A1)
DO 4 (1), (2)	128A (2), (3)
(3)	128A (4) (relettered)
(4), (5)	128A (4A), (5)
DO 5 (1), (2)	128C (2), (3)
(3)	128C (4) (relettered)
DO 6 -	131 (b)
DO 7 (1) - (4)	134 (1) - (4)
DO 8 -	191WD (16)
DZ 1 (1), (2)	139 (1), (2)
DZ 2 (1) - (7)	127A (1)
DZ 3 (1) - (6)	127 (1) - (6)
DZ 4 (1) - (6)	128 (2) - (7)
DZ 5 -	214A (4)
DZ 6 (1), (2)	214B (1), (2)
(3)	214B (4)
(4)	214B (6)
(5), (6)	214B (9), (10)
(7) - (9)	214B (16) - (18)
(10)	214B (20)
(11)	214B (21)(b)
(12)(a) - (e)	214B (22)(a) - (e)
DZ 6 (12)(f), (g)	214B (22)(g), (h)
(13)	214B (23)
(14)	214A (1) - definition
EB 1 (1) - (3)	75 (1) - (3)
(4)	new
EB 2 (1), (2)	80 (1), (2)
EB 3 (1) - (3)	77 (1) - (3)
EC 1 (1) - (3)	76 (1) - (3)
ED 1 (1)	140A (2)

Income Tax Act 1994	Income Tax Act 1976 (or IRD Act 1974)
ED 1 (2), (3)	140A (4), (5)
(4) (combined)	140A (1) - definition
(4) (combined)	140A (3) - definitions (unlettered)
ED 2 -	140AA (1)
ED 3 -	140AB -
ED 4 (1)	140B (2)
(2), (3)	140B (3), (4)
(4) - (6)	140B (6), (6A), (7)
(7)(a)	140B (1) - definitions
(7)(b), (e)	140B (1)(c) - (f) - definitions
EE 1 (1) - (4)	85 (2) - (4), (4A)
(5), (6)	85 (4E), (4F)
(7) - (9)	85 (5) - (7)
(10)	85 (9)
EE 2 (1) - (3)	79 (1) - (3)
EF 1 (1) - (4)	104A (3) - (6)
(5)	104A (2) (relettered)
(6)	104A (2A)
(7)	104A (1) - definitions
(8)	104A (2B) (rearranged)
EG 1 (1) - (3)	108 (1) - (3)
EG 2 (1), (2)	108A (1), (2)
EG 3 (1) - (6)	108B (1) - (6)
EG 4 (1) - (7)	108C (1) - (7)
EG 5 (1) - (4)	108D (1) - (4)
EG 6 -	108E -
EG 7 -	108F -
EG 8 -	108G -
EG 9 (1) - (3)	108H (1) - (3)
EG 10 (1) - (3)	108I (1), (2), (2A)
(4) - (11)	108I (3) - (10)
EG 11 (1) - (8)	108J (1) - (8)
EG 12 (1) - (6)	108K (1) - (6)
EG 13 -	108L -
EG 14 (1), (2)	108M (1), (2)
EG 15 (1) - (3)	108N (2) - (4)
(4)	108N (6)
(5)	108N (1) - definition
EG 16 (1) - (4)	108O (2), (3), (3A), (4)
EG 17 (1), (2)	111 (1), (2)
EG 18 (1) - (3)	113A (1A), (2), (3)
(4)	113A (4) excl proviso
(5)	113A (5)
(6)	113A (1) - definitions
EG 19 (1) - (7)	117 (1) - (7)
(8), (9)	117 (9), (10) - definition
(9)	107A (1) - definition
(9)	117 (11)(a) in part - definition
EG 19 (10)(a), (b)	117 (11)(c), (d)
EH 1 (1) - (4)	64C (1),(2),(2A),(2B)
(5) - (7)	64C (3), (4), (4A)
(8) - (10)	64C (5) - (7)
EH 2 -	64CA -
EH 3 (1) - (9)	64D (1) - (7), (7A), (8)
EH 4 (1) - (5)	64F (2) - (6)
(6) - (8)	64F (7B), (7C), (8)
(9)	64F (1)(a) - (d) - definitions

Income Tax Act 1994	Income Tax Act 1976 (or IRD Act 1974)	Income Tax Act 1994	Income Tax Act 1976 (or IRD Act 1974)
EH 5 (1) - (5)	64G (1) - (5)	EO 1 -	150 (2F)
EH 6 (1) - (5)	64I (1) - (5)	EO 2 (1) - (3)	222E (1) - (3)
EH 7 -	64B (2)	EO 3 (1) - (6)	224A (2) - (7)
EH 8 (1), (2)	64L (1), (2)	(7)	224A (14)
EH 9 -	64M -	(8)	224A (10)
EI 1 (1) - (5)	176 (1) - (5)	(9)	224A (1) - definitions
EI 2 (1) - (3)	177 (1) - (3)	EO 4 (1) - (12)	224D (3) - (14)
EI 3 -	178 -	(13)	224D (1) - definition
EI 4 (1) - (3)	179 (1), (2), (2A)	EO 5 (1) - (3)	138 (1) - (3)
(4)(a) - (c)	179 (2B)(b) - (d)	EZ 1 (1) - (9)	86L (2) - (10)
(5)	179 (3)	(10)	86L (1) - definition
EI 5 (1) - (3)	180 (1) - (3)	EZ 2 (1) - (4)	87A (2) - (5)
EI 6 (1) - (3)	181 (1) - (3)	(5)	87A (1) - definitions
EI 7 (1), (2)	182 (1), (2)	EZ 3 (1) - (4)	110 (1A), (2), (3A), (7)
EI 8 (1), (2)	183 (1), (2)	(5)	110 (1) - definitions
EI 9 -	184 -	EZ 4 (1) - (3)	86F (5) - (7)
EI 10 (1) - (5)	185 (1) - (5)	(4)	Amdt 1993, No. 130, s.21(8)(b)
EI 11 (1) - (5)	185A (2) - (6)	(5)	86F (8) - definition
EI 12 (1) - (4)	185B (1) - (4)	EZ 5 (1) - (4)	142 (1) - (4)
EI 13 -	185C -	EZ 6 (1)	137 (2)
EI 14 (1) - (4)	185D (1) - (4)	(2)	137 (1) - definitions
EI 15 -	185E -	EZ 7 (1) - (5)	76A (2) - (4), (4A), (5)
EI 16 (1), (2)	185F (1), (2)	(6)	76A (7)
EI 17 (1) - (3)	186 (2) - (4)	(7)	76A (1) - definitions
(4)	186 (1) - definitions	EZ 8 -	Amdt 1993, No. 130, s. 38
EJ 1 -	81A (1)	EZ 9 (1)	64FB (2)
EJ 2 (a)	92 (a) excl 2nd prov	(2)	78 (4)
(b)	92 (b)	(3), (4)	64FB (3), (4); 78(5), (6)
EK 1 (1) - (3)	133 (1) - (3)	(5)	64FB (1) - definition
EL 1 (1)	86 (1)	FB 1 (1), (2)	102 (3), (4)
(2) - (4)	85 (4B) - (4D)	FB 2 (1), (2)	245 (1), (2)
EL 2 (1), (2)	86A (1), (2)	FB 3 -	85 (8)
(3)(a), (b)	86A (3)(a), (b)	FB 4 (1), (2)	90 (2), (3)
(4)(a) - (e)	86A (4)(a) - (e)	(3)	90 (4)
(5) - (8)	86A (5) - (8)	(4)	90 (3A)
EL 3 (1) - (4)	86B (1) - (4)	(5)	90 (1) - definition
EL 4 (1) - (8)	86C (1) - (8)	FB 5 -	106G (7)
EL 5 (1) - (6)	86D (2) - (7)	FB 6 -	224A (12)
EL 6 (1) - (7)	86E (1) - (7)	FC 1 (1) - (3)	192 (1) - (3)
EL 7 (1) - (4)	86F (1) - (4)	FC 2 (1) - (4)	195 (2) - (5)
EL 8 -	86G -	(5)	195 (1) - definitions
EL 9 (1) - (3)	86H (2) - (4)	FC 3 (1), (2)	198 (1), (2)
(4)	86H (1) - definition	FC 4 -	85A -
EL 10 (1) - (6)	86I (2) - (7)	FC 5 (1)	107 (1)
(7)	86I (9)	(2)	107 (2)
EM 1 (1) - (4)	86J (1) - (4) - definition	(3)	107 (3)(a), (b)
(5)(a)	86J (5)(a)	FC 6 (1) - (8)	222B (1) - (8)
EM 1 (5)(b)	86J (5)(b)(ii)	FC 7 (1) - (3)	222C (1) - (3)
(5)(c),(d)	86J (5)(c), (d)	FC 8 -	222D -
EM 2 (1) - (7)	212A (1) - (7)	FC 9 -	222F (1)
EM 3 (1), (2)	212B (2), (3)	FC 10 (1) - (3)	222G (1) - (3)
(3)	212B (1) - definitions	(4) - (6)	222G (3A), (3B), (4)
EN 1 (1) - (8)	70 (1) - (8)	(7)	222G (5) - definitions
EN 2 (1) - (4)	83 (1) - (4)	(8)	222F (2) - definition
(5)	83 (5)	FC 11 (1) - (5)	96 (2) - (6)
EN 3 (1) - (5)	84 (2) - (6)	(6)	96 (1) - definitions
(6)	84 (1) - definitions	FC 12 -	394A (4)
EN 4 (1), (2)	82 (1), (2)	FD 1 -	191C -

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FD 2 (1)	191D (2)(b) (relettered)	GC 4 -	191A (7)
(2)	191D (3)	GC 5 -	393B (5)
(3)	191D (4) (relettered)	GC 6 -	108N (7)
(4)	191D (5)(c)(i), (ii)	GC 7 -	245C (9)
FD 3 -	191E (relettered)	GC 8 -	245GA (10)
FD 4 (1) - (8)	191F (1) - (8)	GC 9 (1) - (6)	245E (2) - (7)
FD 5 (1), (2)	191G (1), (2)	(7)	245E (1) - definitions
FD 6 (1) - (3)	191H (1) - (3)	GC 10 -	245A (4)
FD 7 (1) - (8)	191I (1) - (8)	GC 11 (1), (2)	224A (8), (9)
FD 8 (1) - (9)	191J (1) - (9)	(3)	224A (11)
FD 9 (1), (2)	191K (1), (2)	(4)	224A (13)
FD 10 (1)	191N (1) (relettered)	GC 12 (1), (2)	214MA (1), (2)
(2) - (9)	191N (2) - (9)	GC 13 -	308A (4)
FE 1 (1)	191WD (1)	GC 14 -	227 (5)
FE 1 (2)	new	GC 15 (1)	336N (3)
FE 2 -	191WD (6)	(2)(a) - (c)	336N (3A)(b) - (d)
FE 3 -	191WD (8)	GC 16 -	336O (1A)
FE 4 -	191WD (10)	GC 17 -	336X -
FE 5 -	191WD (11)	GC 18 -	371 -
FE 6 (1)	191WD (12)	GC 19 -	327ZC -
FE 6 (2)	191WD (13)	GC 20 -	327X -
FE 6 (3)	191WD (14)	GC 21 -	394E (4)(f) (relettered)
FE 6 (4)	191WD (15)	GC 22 (1) - (8)	394ZG (2) - (9)
FE 6 (5)	191WD (17)	(9)	394ZG (1) - definitions
FE 7 -	191WD (18)	GC 23 (1), (2)	394ZF (1), (2)
FE 8 -	191WD (7)(a)	GC 24 (1), (2)	191SD (6), (7)
FF 1 (1), (2)	8E (1), (2)	GC 25 -	394ZSA -
FF 2 -	64M (c)	GC 26 -	394ZZP (6)(g) (relettered)
FF 3 -	65 (2)(a) (proviso)	GC 27 -	394ZW (4)(f) (relettered)
FF 4 -	65 (2)(e) (proviso)	GC 28 -	374L -
FF 5 -	65 (1)(b)(ii)	GD 1 (1) - (4)	91 (2), (2A), (3), (4)
FF 6 (1)(a), (b)	67 (9B), (9C)	GD 2 (1) - (4)	197 (2) - (5)
(2)	67 (14)	GD 3 (1) - (3)	97 (1) - (3)
FF 7 -	74 (6)	(4)	97 (4)
FF 8 -	83 (4A)	(5)	97 (4)
FF 9 -	86D (8)	GD 4 -	106 (1)(d)
FF 10 (1), (2)	86H (5), (6)	GD 5 -	190 -
FF 11 -	86I (8)	GD 6 (1) - (3)	232A (1) - (3)
FF 12 -	86J (5)(b)(i)	GD 7 -	204D -
FF 13 (1), (2)	91A (2), (3)	GD 8 (1) - (5)	204Q (1) - (4), (4A)
(3)	91 (4)	(6) - (8)	204Q (5) - (7)
FF 14 -	107 (1A)	GD 9 (1)	67 (12)
FF 15 -	108N (5)	(2)	67 (14)
FF 16 (1)	111A -	GD 10 (1) - (3)	98 (2) - (4)
(2)	117 (8)	(4)	98 (1) - definitions
FF 16 (3)	new	GD 11 (1) - (3)	64J (1) - (3)
FF 17 -	151 (1) (proviso)	GD 12 (1), (2)	224D (15), (16)
FF 18 (1)	188A (1) - definition	GZ 1 -	99 (6)
(2)	188A (4A)	HB 1 (1) - (5)	191L (1) - (5)
FF 19 -	220 (7A)	HB 2 (1), (2)	191M (1), (2)
FZ 1 (1) - (4)	194 (2) - (5)	HC 1 (1) - (11)	211B (2) - (12)
(5)	194 (1) - definition	(12)	211B (1) - definitions
FZ 2 (1), (2)	196 (2), (3)	HD 1 (1)	10 (1)
(3) - (6)	196 (5) - (8)	(2)	197A (8)
GB 1 (1) - (3)	99 (3) - (5)	HE 1 -	211 (2) (relettered)
GC 1 (1) - (4)	22 (1) - (4)	HE 2 (1)	211A (3)
GC 2 -	188 (11)	(2)	211A (2)
GC 3 (1)	8E (1)	(3)	211A (1) - definitions
(2)	8E (4)	HF 1 (1) - (3)	199 (2), (3), (3A)

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HF 1 (4)	199 (4)(a)	HK 11 (10)	276 (1) - definitions
(5) - (8)	199 (6), (8) - (10)	HK 12 -	277 -
(9)	199 (1) - definitions	HK 13 (1) - (4)	278 (1) - (4)
HG 1 -	393 -	HK 14 -	229 -
HG 2 -	393A (2)	HK 15 (1) - (3)	279 (1) - (3)
HG 3 (1) - (5)	393C (1) - (5)	HK 16 -	280 -
HG 4 (1) - (5)	393D (1) - (5)	HK 17 -	281 -
HG 5 (1), (2)	393E (1), (2)	HK 18 (1), (2)	282 (1), (2)
HG 6 (1) - (3)	393F (1) - (3)	HK 19 (1), (2)	283 (1), (2)
HG 7 (1), (2)	393G (1), (2)	HK 20 -	284 -
HG 8 (1), (2)	393H (1), (2)	HK 21 -	285 -
HG 9 (1) - (5)	393I (1) - (3), (3A), (4)	HK 22 -	285A -
HG 10(a)	393J (a)(i)	HK 23 -	286 -
(b)	393J (b)	HK 24 (1) - (3)	287 (2) - (4)
HG 11 (1) - (4)	393K (1) - (4)	(4)	287 (1) - definition
HG 12 (1)	393L (1)	HK 25 -	288 -
(2)	393L (7) (relettered)	HK 26 (1) - (3)	289 (2) - (4)
HG 13 (1)(a)	393M (1)(a)	HZ 1 -	Amdts 1988, No. 225, s.9; 1990, No. 24, s. 13
(1)(b)	393M (1)(c)	HZ 2 -	227A -
(1)(c)	393M (1)(e)	IB 1 (1), (2)	20 (1), (2)
(2) - (6)	393M (2) - (6)	IB 2 -	221 (4)
HG 14 -	393N -	IB 3 -	222 -
HG 15 (1) - (4)	393O (1),(1A),(2),(3)	IB 4 -	16 (6)
HG 16 (1) - (4)	393P (1) - (4)	IC 1 (1), (2)	357 (1), (2)
HG 17 (1) - (4)	393Q (1) - (4)	IC 2 -	358 -
HG 18 -	393R -	IC 3 (1)	359 (1)
HH 1 (1) - (3)	226 (3) - (5)	(2)(a)	359 (2)(a)(ii)
(4) - (6)	226 (7) - (9)	(2)(b)	359 (2)(b)
(7) - (9)	226 (9A),(10),(10A)	ID 1 -	329 -
(10)	226 (12)	ID 2 -	330 -
HH 2 (1) - (4)	226A (1) - (4)	ID 3 (1) - (4)	331 (1) - (4)
HH 3 (1) - (4)	227 (1) - (4)	ID 4 (1) - (6)	332 (1) - (6)
(5)	227 (6)	ID 5 -	333 -
HH 4 (1), (2)	228 (1), (2)	ID 6 -	335 -
(3)	228 (3) (relettered)	ID 7 -	336 - (relettered)
(4)	228 (4)	IE 1 (1) - (6)	188 (1) - (6)
(5)	228 (5) (relettered)	IE 2 (1), (2)	188A (3), (4)
(6), (7)	228 (6), (7)	(3)	188A (5)
HH 5 (1), (2)	228A (1), (2)	IE 2 (4) - (6)	188A (6), (6A), (7)
HH 6 (1) - (4)	230 (1) - (4)	(7), (8)	188A (7A), (8)
HH 7 -	231 (4)	(9)	188A (1) - definitions
HH 8 -	232 -	(9)	188A (2)(b) - definition
HI 1 (1) - (3)	234 (2) - (4)	IE 3 (1) - (3)	245M (1) - (3)
HI 2 -	235 -	(4) - (6)	245M (5) - (7)
HI 3 (1) - (4)	236 (1) - (4)	IE 4 (1) - (10)	245RJ (1) - (10)
HI 4 (1), (2)	237 (1), (2)	IF 1 (1) - (4)	188 (7) - (10)
HI 5 -	238 -	(5), (6)	188 (12), (13)
HJ 1 -	232E -	IF 2 -	188AA (1)
HK 1 -	266 -	IF 3 -	245M (4)
HK 2 -	267 -	IF 4 -	191WD (19)
HK 3 (1) - (3)	268 (1) - (3)	IF 5 -	191WD (20)
HK 4 -	269 -	IF 6 -	191WD (21)
HK 5 -	270 -	IG 1 (1)	191 (1)
HK 6 -	271 -	(2) - (4)	191 (3) - (5)
HK 7 (1), (2)	272 (1), (2)	(5)	191 (2)
HK 8 -	273 -	IG 2 (1) - (5)	191A (1) - (5)
HK 9 -	274 -	(6)	191A (7A)
HK 10 -	275 -	(7) - (10)	191A (8) - (11)
HK 11 (1) - (9)	276 (2) - (10)		



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IG 2 (11)	191A (6) - definition	KD 4 (1)	374F (1)
IG 3 (1), (2)	191B (1), (2)	(2)(a)	374F (2)(a)
IG 4 (1), (2)	245N (1), (2)	(2)(b) - (f)	374F (2)(c) - (g)
IG 5 (1) - (3)	245RK (1) - (3)	(3) - (5)	374F (3) - (5)
IG 6 (1) - (8)	191O (1), (1A), (2) - (7)	KD 5 (1) - (3)	374G (1), (2), (2A)
IG 7 (1)(a), (b)	191P (2)(b), (c)	(4), (5)	374G (3), (3A)
(2)(a)	191P (3)(a)	(6)	374G (4) (a) - (c)
(2)(b)(i), (ii)	191P (3)(b)(ii), (iii)	(7) - (10)	374G (5),(8),(12),(13)
(2)(c), (d)	191P (3)(d), (e)	(11)(a)-(c)	374G (14)(c) - (e)
(2)(e) - (g)	191P (3)(f) - (h)	(12)	374G (15)
(3), (4)	191P (4), (5)	KD 6 (1) - (4)	374I (2),(3A),(3B),(4)
(5)(a), (b)	191P (6)(a), (b)	KD 7 (1) - (4)	374IA (1) - (4)
(5)(c)(i)	191P (6)(c)(i)(B)	KD 8 -	374P -
(5)(c)(ii)	191P (6)(c)(ii)	KD 9 -	374M -
(5)(d)	191P (6)(d)	KE 1 (1), (2)	49A (2), (3)
IG 8 -	191WD (22)	(3)	49A (1) - definitions
IG 9 -	191WD (23)	KF 1 (1) - (3)	40 (2) - (4)
IH 1 (1)(a) - (c)	188C (1)(a) - (c)	(4)	40 (1) - definitions
(1)(d)	188C (1)(d)(iv)	KF 2 (1) - (4)	42 (2) - (5)
(2)(a) - (e)	188C (2)(a) - (e)	(5)	42 (1) - definitions
(2)(f)(i), (ii)	188C (2)(f)(iii), (iv)	KF 3 -	56 (1)
IH 2 (1)	214B (7)	KG 1 (1), (2)	49 (3), (4)
(2)	214B (25) (in part)	(3)	49 (1) - definition
IH 3 -	214G (2)	(4)	49 (2)
IH 4 (1)	216 (16)	KZ 1 (1), (2)	47 (1), (2)
(2), (3)	216 (19), (20)	KZ 2 (1), (2)	189 (1), (2)
IH 5 -	220 (6)	LB 1 (1) - (5)	394ZD (1) - (5)
II 1 -	205D -	LB 2 (1)	394ZE (1)(a)
II 2 (1), (2)	205C (1), (2)	(2) - (8)	394ZE (2) - (8)
JB 1 -	336B (1)	LC 1 (1)	293 (2)
JB 2 (1), (2)	336C (1), (2)	(2) - (4)	293 (2B), (2C), (3)
(3)	336A definition	(5)	293 (1) - definitions
JB 3 (1) - (3)	336D (1) - (3)	LC 2 -	304 -
JB 4 (1)	336E (1) (relettered)	LC 3 -	305 -
(2)	336E (2)	LC 4 (1) - (11)	245K (1), (1A), (2) - (10)
JB 5 (1) - (3)	336G (1) - (3)	LC 5 (1), (2)	245L (1), (2)
JB 6 -	336M -	LC 6 -	302 (1)
KB 1 -	57 (2) (relettered)	LC 7 (1)	303 -
KB 2 -	16 (5)	(2)	292 (1) - definition
KC 1 (1) - (3)	50D (1) - (3)	LC 8 -	191WD (19)
KC 2 -	50A - (relettered)	LC 9 -	191WD (20)
KC 3 (1), (2)	50C (2), (3)	LC 10 -	191WD (21)
(3)	50C (1) - definitions	LC 11 -	191WD (22)
KC 4 (1)	54 (2)	LC 12 -	191WD (23)
(2)	54 (1) - definitions	LC 13 -	301 -
(1)	56A (2) (relettered)	LC 14 (1), (2)	306 (1), (2)
(2), (3)	56A (4), (5)	LC 15 -	308 -
(4)	56A (1) - definition	LC 16 (1)	191P (2)(a)
KD 1 (1)(a), (b)	374B (1)(a), (b)	(2)(a)	191P (3)(a)
(1)(c)(i), (ii)	374B (1)(c)(i), (ii)	(2)(b)	191P (3)(b)(i)
(1)(c)(iii)	374B (1)(c)(iv)	(2)(b)	191P (3)(c)
(1)(d)	374B (1)(d)(i)	(2)(c) - (e)	191P (3)(f) - (h)
(1)(e) - (g)	374B (1)(e) - (g)	(3), (4)	191P (4), (5)
(1)(h)	374B (1)(i)	(5)(a), (b)	191P (6)(a), (b)
(2) - (6)	374B (2) - (6)	(5)(c)(i)	191P (6)(c)(i)(A)
KD 2 (1) - (5)	374D (2) - (4), (4A), (5)	(5)(c)(ii)	191P (6)(c)(ii)
(6)	374D (1)	(5)(d)	191P (6)(d)
KD 3 (1) - (4)	374E (2) - (5)	LD 1 (1) - (5)	362 (1) - (5)
(5)	374E (1) - definitions	LD 2 -	318 (2)

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LD 3 (1) - (7)	327K (1) - (7)	ME 5 (1)(e)	394E (1)(b) (relettered)
LD 4 -	363 -	(1)(f) - (h)	394E (1)(d), (e), (ea)
LD 5 -	364 -	(1)(i) - (k)	394E (1)(g) - (i)
LD 6 -	389 -	(2)(a) - (d)	394E (2)(a), (aa) - (ac)
LD 7 -	391 -	(2)(e) - (j)	394E (2)(b) - (d), (f) - (h)
LD 8 (1)(a) - (c)	394ZP (1)(c) - (e)	(3)	394E (3)
(1)	394ZP (1)(a)	(4)(a) - (e)	394E (4)(a) - (e)
(2) - (9)	394ZP (2) - (9)	(5)	394E (1A)
LD 9 (1) - (5)	394ZQ (1) - (5)	ME 6 -	394F (1)
LE 1 (1), (2)	308A (2), (3)	ME 7 (1) - (4)	394FA (1) - (4)
(3) - (6)	308A (5) - (8)	ME 8 (1) - (5)	394G (1) - (5)
(7)	308A (1) - definitions	ME 9 (1) - (4)	394L (1) - (4)
LF 1 (1)	394ZMA (1)	(5)	394L (5)
(2)	394ZMA (3)	(6)	394L (10)
LF 2 (1), (2)	394ZMB (1), (2)	ME 10(1), (2)	191S (1), (2)
(3)	63 (2D) - definition	ME 11(1), (2)	191SA (1), (2)
LF 3 (1), (2)	394ZMC (1), (2)	ME 12(1), (2)	191SB (1), (2)
LF 4 (1) - (3)	394ZMD (1) - (3)	ME 13(1) - (5)	191SC (1) - (5)
LF 5 (1) - (4)	394ZME (1) - (4)	(6)	191SC (8)
(5)	394ZMA (2) - definitions	ME 14(1), (2)	191SD (1), (2)
LF 6 (1) - (6)	394ZMF (1) - (6)	(3)	191SD (4)
LF 7 -	394ZMH -	(4)	191SD (7)
MB 1 -	376 (1)	(5)	191SD (5)
MB 2 (1) - (5)	377 (1) - (5)	ME 15-	394ZZZ -
MB 3 (1) - (4)	378 (1) - (4)	ME 16-	394ZZY (3)
MB 4 (1) - (3)	380 (1) - (3)	ME 17(1), (2)	394ZZZA (1), (2)
MB 5 (1) - (3)	381 (1) - (3)	ME 18(1) - (4)	394ZZZB (1) - (4)
MB 6 -	382 -	ME 19(1) - (6)	394ZZZC (1) - (6)
MB 7 (1), (2)	191Q (1), (2)	ME 20(1) - (4)	394ZZZD (1) - (4)
MB 8 (1) - (3)	383 (1) - (3)	ME 21(1) - (4)	394ZZZE(1) - (4)
MB 9 (1) - (6)	387 (1) - (6)	ME 22(1), (2)	394ZZZF(1), (2)
MB 10(1), (2)	388 (1), (2)	ME 23(1) - (6)	394ZZZG (1) - (6)
MB 11-	191WD (25)	ME 24(1), (2)	394ZZZH (1), (2)
MB 12-	392 -	ME 25-	191W -
MC 1 (1) - (3)	390 (1) - (3)	ME 26(1) - (5)	191WA (1) - (5)
MC 2 (1), (2)	395 (1), (2)	ME 27(1) - (3)	191WB (1) - (3)
MC 3 -	397 -	ME 28(1) - (4)	191WC (1) - (4)
MD 1 (1) - (3)	409 (1) - (3)	ME 29(1)	191WD (26)(a), (b)
(4)(a)	409 (4)(d)	(2)	191WD (27)(a), (b)
(4)(b)	409 (4)(c)	ME 30(1) - (3)	394R (1) - (3)
(4)(c)	409 (4)(b)	ME 31(1), (2)	394S (1), (2)
MD 2 (1) - (4)	394M (1) - (3), (3A)	ME 32(1) - (5)	394T (1) - (5)
(5) - (7)	394M (4), (5), (5A)	ME 33(1) - (3)	394U (1) - (3)
(8)	191WD (26)(c)	ME 34(1), (2)	394V (1), (2)
(9)	191WD (27)(c)	ME 35(1) - (3)	394X (1) - (3)
(10)	394M (6)	ME 36(1), (2)	394Y (1), (2)
MD 3 (1) - (5)	394ZZZJ(1) - (5)	ME 37-	394Z -
ME 1 (1)	394B (1)	ME 38(1), (2)	394ZA (1), (2)
(2)	394B (2) (relettered)	ME 39(1), (2)	394ZB (1), (2)
(3)	394B (3)	ME 40(1) - (8)	394ZH (1) - (8)
ME 2 -	394A (3)	(9)	191SD (7)
ME 3 (1), (2)	394C (1), (2)	MF 1 (1) - (5)	394ZZN (1) - (5)
(1)(a)	394D (1)(a) (relettered)	MF 2 -	394ZZM (3)
(1)(b),(c)	394D (1)(aa), (b)	MF 3 (1), (2)	394ZZO (1), (2)
(1)(d) - (g)	394D (1)(d) - (g)	MF 4 (1)	394ZZP (1)
(1)(h) - (j)	394D (1)(j) - (l)	(2) - (5)	394ZZP (2) - (5)
(2)	394D (2) (relettered)	(6)(a) - (f)	394ZZP (6)(a) - (f)
(3)	394D (3)	MF 5 (1) - (7)	394ZZQ (3), (3A), (4) - (8)
ME 5 (1) - (d)	394E (1)(a), (aa) - (ac)	MF 6 (1) - (8)	394ZZR (1) - (8)

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MF 7 (1) - (4)	191V (1) - (4)
MF 8 (1) - (6)	191VA (1) - (6)
MF 9 (1) - (5)	191VB (1) - (5)
MF 10(1) - (3)	191VC (1) - (3)
MF 11(1) - (5)	394ZZS (1) - (5)
MF 12(1), (2)	394ZZT (1), (2)
MF 13(1), (2)	394ZZU (1), (2)
(3)(a)	394ZZU (3)(a)
(3)(b)	394ZZU (3)(b) (part)
(3)(c)	394ZZU (3)(d)
(4)	394ZZU (4) (relettered)
MF 14(1) - (3)	394ZZV (1) - (3)
MF 15 -	245RH -
MF 16(1)	191WD (26)(a), (b)
(2)	191WD (27)(a), (b)
MG 1 -	394ZK (4)
MG 2 (1) - (5)	394ZT (1) - (5)
MG 3 (1), (2)	394ZU (1), (2)
MG 4 (1) - (3)	394ZV (1) - (3)
MG 5 (1)	394ZW (1) (relettered)
(2)(a) - (e)	394ZW (2)(a),(aa),(b)-(d)
(2)(f) - (h)	394ZW (2)(e) - (g)
(3)	394ZW (3)
(4)(a) - (e)	394ZW (4)(a) - (e)
MG 6 -	394ZX (1)
MG 7 (1) - (4)	394ZXA (1) - (4)
MG 8 (1) - (4)	394ZY (1) - (4)
(5) - (8)	394ZY (4A), (4B), (4C), (5)
MG 9 (1) - (5)	394ZZF (1) - (5)
MG 9 (6)	394ZZF (10)
MG 10 (1), (2)	394ZZ (1), (2)
MG 11 (1), (2)	394ZZE (1), (2)
MG 12 (1) - (8)	394ZZJ(1) - (8)
MG 13 (1) - (5)	191U (1) - (5)
MG 14 (1), (2)	191UA (1), (2)
MG 15 (1), (2)	191UB (1), (2)
MG 16 (1) - (6)	191UC (1) - (6)
MG 17 (1)	191WD (26)(a), (b)
(2)	191WD (27)(a), (b)
MH 1 -	396 -
NB 1 -	191R -
NC 1 (1)	337 (1)
(2)	337 (3)
NC 2 (1) - (4)	338 (1) - (4)
NC 3 -	339 -
NC 4 (1), (2)	340 (1), (2)
NC 5 (1), (2)	342 (1), (2)
NC 6 (1) - (3)	343 (1) - (3)
NC 7 (1) - (3)	343A (1) - (3)
NC 8 (1) - (12)	344 (1) - (3), (6) - (14)
NC 9 -	346 -
NC 10 -	347 -
NC 11 (1), (2)	348 (1), (2)
NC 12 (1) - (4)	349 (1) - (4)
NC 13 (1), (2)	350 (1), (2)
NC 14 (1) - (3)	351 (1), (2), (2A)
(4) - (7)	351 (3) - (6)
NC 15 (1)(a)(i), (ii)	353 (1)(a)(i), (ii)
(1)(b)(i), (ii)	353 (1)(ab)(i), (ii)

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NC 15 (1)(c)(i)-(iv)	353 (1)(ac)(i) - (iv)
(1)(d) - (h)	353 (1)(b) - (f)
(2)	353 (2)
(3) - (6)	353 (4),(5),(5A),(5B)
(7)	191WD (24)(d)
(8)	353 (6) - definition
NC 16 -	355 -
NC 17 (1)	361 (1)(c)
(2)	361 (2)
NC 18 (1) - (5)	350A (1) - (5)
NC 19 -	372 -
NC 20 (1), (2)	373 (1), (2)
(3)	373 (3) (+ new)
NC 21 -	374 (relettered)
ND 1 -	336S (2)
ND 2 (1) - (4)	336T (1), (1A), (2), (3)
ND 3 (1) - (6)	336TA (1) - (6)
(7)	191WD (24)(d)
ND 4 (1) - (6)	336TB (1) - (6)
(7)	191WD (24)(d)
(8)	336TB (7) - definition
ND 5 (1) - (5)	336VA (1) - (5)
NE 1 -	336Z -
NE 2 (1), (2)	336ZA (1), (2)
NE 3 -	336ZB -
NE 4 -	336ZC -
NE 5 -	336ZF -
NE 6 -	336ZL -
NE 7 (1), (2)	336ZK (1), (2)
NF 1 (1)	327B (1)
(2)(a)	327B (2)(a)
(2)(b)(i)	327B (2)(b)(ii)
(2)(b)(ii), (iii)	327B (2)(b)(iii), (iiia)
(2)(b)(iv) - (vi)	327B (2)(b)(iv) - (vi)
(2)(b)(vii), (viii)	327B (2)(b)(via), (vii)
(3)	327B (3)
(4)	327A (2A)
(5)	327A (2)
NF 2 (1) - (6)	327C (1) - (6)
(7)	327C (7) (relettered)
(8)	327C (8)
NF 3 (1) - (5)	327D (1) - (5)
NF 4 (1) - (4)	327E (1) - (4)
(5), (6)	327E (6), (7)
NF 5 (1), (2)	327Z (1), (2)
NF 6 (1) - (4)	327F (1) - (4)
NF 7 (1) - (6)	327G (1), (1A), (2) - (5)
NF 8 (1)	327L (2) (relettered)
(2), (3)	327L (3), (4)
(4)	327L (1) - definitions
NF 9 (1)	327M (1) (relettered)
(2) - (11)	327M (2) - (11)
(12)	327M (12) (relettered)
(13), (14)	327M (13), (14)
NF 10 (1) - (5)	327N (2) - (6)
(6)	327N (1) - definitions
NF 11 (1) - (7)	327O (1) - (7)
NF 12 -	327ZA -
NF 13 -	327ZC

Income Tax Act 1994	Income Tax Act 1976 (or IRD Act 1974)	Income Tax Act 1994	Income Tax Act 1976 (or IRD Act 1974)
NG 1 (1)	310 (1)	OB 6 (1)(d)	394A (1) - definition
(2)	310 (2) (relettered)	(1)(e)	394ZMA (2) - definition
(3)	309 (3)	(1)(f)	394A (5)
NG 2 (1)	311 (1) (relettered)	(1)(g) - (k) -	new (references)
(2)	311 (2)	(2) -	new
NG 3 -	317 -	OC 1 (1)	197A (1)
NG 4 -	318 (1)	(2), (3)	197A (3), (4)
NG 5 -	311A -	(4)	197A (6)
NG 6 (1), (2)	311B (1), (2)	(5)	197A (9)
NG 7 (1) - (3)	311C (1) - (3)	(6)	197A (2) - definitions
NG 8 (1) - (3)	312 (1) - (3)	OC 2 (1)	197C (1)
NG 9 (1), (2)	313 (1), (2)	(2) - (4)	197C (3), (3A), (3B)
NG 10(1), (2)	314 (1), (2)	(5) - (7)	197C (4) - (6)
NG 11(1), (2)	315 (1), (2)	(8) - (12)	197C (8) - (12)
NG 12-	319 -	(13)	197C (14)
NG 13(1)	320 (1)	(14)	197C (2) - definition
(2)	320 (2)(b)	OC 3 -	197E (2)
(3), (4)	320 (3), (4)	OC 4 (1)(a) - (c)	197H (7)(a) - (c)
NG 14-	325 -	(2)	197H (8)
NG 15-	326 -	(3)	197H (1) - definition
NG 16(1) - (5)	326A (1) - (5)	OD 1 (1), (2)	7 (1), (2)
NG 17(1), (2)	327 (1), (2)	OD 2 -	8A -
NH 1 (1), (2)	394ZL (1), (2)	OD 3 (1) - (3)	8C (1) - (3)
NH 2 (1) - (5)	394ZM (1) - (5)	OD 4 (1) - (4)	8D (1) - (4)
NH 3 (1) - (4)	394ZN (1),(2),(2A),(3)	OD 5 (1)	8E (1)
NH 3 (5), (6)	394ZN (5), (6)	OD 5 (2), (3)	8E (2)(b), (3)
(7)	394ZN (10)	(4) - (9)	8E (5) - (10)
NH 4 (1) - (7)	394ZO (1)-(3), (3A), (4)-(6)	(10)	8B definitions
(8)	191WD (26)(c)	OD 6 -	8F -
(9)	191WD (27)(c)	OD 7 (1), (2)	8 (1), (2)
NH 5 (1) - (9)	191T (1), (1A), (2)-(8)	OD 8 (1), (2)	214E (1), (2)
NH 6 (1) - (5)	191UD (1) - (5)	(3)	245B -
(6), (7)	191UD (7), (8)	(4), (5)	67 (2), (3)
NI 1 (1), (2)	336H (1), (2)	OE 1 (1) - (5)	241 (1) - (5)
NI 2 -	336I (3)	OE 2 (1)	241 (6)
NI 3 (1), (2)	336J (1), (2)	(2) - (6)	245Q (1) - (5)
NI 4 (1) - (3)	336K (1) - (3)	OE 3 (1) - (3)	204M (1) - (3)
NI 5 (1) - (3)	336L (1) - (3)	OE 4 (1)	243 (2) (relettered)
NI 6 -	336LA -	(2)	243 (1) - definition
NZ 1 -	193 -	OE 5 (1)	244 (2)
OB 1 -	2 definitions (see also Part C of this Schedule)	(2)	244 (1) - definitions
OB 2 (1) - (3)	6 (1) - (3)	OE 6 -	307 -
OB 3 (1) - (4) general	393B (1) - (4)	OF 1 (1), (2)	2A (1), (2)
	393A (1) - "qualifying company" definition	OF 2 (1) - (6) -	new (and see 2nd column of Part A of this Schedule)
OB 4 (1) - (3)	356 (2) - (4)	OZ 1 (1), (2) -	new
OB 5 (1)	5 (1)	(3)	245X, 336, 336M, 336Y, 393L(7), 394P(2), 394ZZI(2)
(2), (3)	5 (3), (4)	(4) -	new
(4)	5 (6)	YB 1 -	436 (1)
OB 6 (1)(a)	2 definition	YB 2 (1), (2) -	new
(1)(b)	63 (1) - definition	YB 3 (1) -	new
(1)(b)	64A (1) - definition	(2)	436 (2)
(1)(b)	223 (1)(b) - definition	YB 4 -	new
(1)(b)	289 (1)	YB 5 436	(3), (4) (+ new)
(1)(c)	245A (1) - definition	YB 6 -	new
(1)(c)	293 (1) - definition		

**Part E - Tax Administration Act 1994**

**Provisions of Tax Administration Act 1994 corresponding to former provisions**

Tax Administration Act 1994		Income Tax Act 1976 (or IRD Act 1974)		Tax Administration Act 1994		Income Tax Act 1976 (or IRD Act 1974)	
1	(1), (2)	-	new	35	(1) - (3)	IRD 22A	(1) - (3)
2	(1) - (4)	-	new	36	(1) - (3)	14A	(1) - (3)
3	(1)	-	definitions (see Part C of this Schedule)	37	(1) - (5)	17	(2) - (6)
					(6)	17	(1) - definition
3	(2)	-	new	38	(1) - (3)	15	(1) - (3)
	(3)	2A	(3)	39	(1), (2)	16	(2), (3)
	(4)	-	new		(3), (4)	16	(7), (8)
4	-	-	new	39	(5)	16	(1) - definitions
5	-	IRD 3	(1)	40	-	IRD 17A	-
6	-	IRD 4	(1)	41	-	9A	-
7	(1) - (6)	IRD 11	(1) - (6)	42	(1)	10	(1)
8	(1) - (5)	IRD 6	(1) - (3), (3A), (3B)		(2)	197A	(8)
9	(1) - (3)	IRD 7	(1) - (3)	43	(1), (2)	11	(1), (2)
10	-	IRD 8	(1)	44	(1) - (6)	12	(1) - (6)
11	-	IRD 10	(1)	45	(1), (2)	336I	(1), (2)
12	(1), (2)	IRD 12	(1), (2)	46	(1) - (7)	432	(1) - (7)
13	(1) - (3)	IRD 21A	(1) - (3)	47	(1), (2)	336ZD	(1), (2)
14	(1), (2)	IRD 21C	(1), (2)	48	(1) - (3)	354	(1) - (3)
15	(1), (2)	IRD 22	(1), (2)	49	(1), (2)	316	(1), (2)
16	(1) - (7)	IRD 16	(1) - (7)		(3)	309	(2) - definition
17	(1) - (6)	IRD 17	(1) - (6)	50	-	327E	(5)
18	(1) - (8)	IRD 18	(1) - (8)	51	(1) - (6)	327I	(1) - (6)
	(9)	IRD 18	(10)	52	-	327J	(1)
19	(1), (2)	IRD 19	(1), (2)	53	(1), (2)	327ZB	(1), (1A)
	(3), (4)		(2A), (2B)		(3)	327ZB	(3)
	(5), (6)	IRD 19	(4), (5)	54	(1)	327ZD	(1)
20	(1) - (5)	IRD 20	(1) - (5)		(2)	327ZD	(3)
	(6)	IRD 20	(7)	55	-	327Y	-
20	(7)	IRD 20	(6)	56	-	430	(2)
21	(1) - (7)	21A	(2) - (8)	57	-	239	(1)
	(8)	21A	(1) definitions	58	-	432A	(3)
22	(1)	428	(2)	59	(1), (2)	231	(2), (3)
	(2)	428	(3) (relettered)		(3) - (5)	231	(5) - (7)
	(3), (4)	428	(3A), (4)	60	(1) - (4)	64H	(1), (1A), (2), (3)
	(5), (6)	428	(7), (8)	61	(1) - (3)	245W	(1) - (3)
	(7)	327P	(1) - definition	62	-	431	-
	(7)	428	(1) - definitions	63	-	13A	-
23	(1), (2)	428A	(1), (2)	64	-	394ZA	(3)
24	(1), (2)	352	(1), (2)	65	-	214K	(4)
25	(1), (2)	327H	(1), (2)	66	(1) - (6)	394ZZZI	(1) - (6)
	(3)	327H	(3) - excl proviso	67	(1), (2)	394H	(1), (2)
	(4) - (10)	327H	(4) - (10)	68	-	394ZZA-	
26	(1) - (7)	327P	(2) - (8)	69	(1)	394J	(1) (relettered)
27	(1)	327ZD	(2)		(2), (3)	394J	(2), (3)
	(2)	327ZB	(2)	70	(1) - (4)	394K	(1), (2), (2A), (3)
28	-	327J	(2)	71	-	394ZZC-	
29	(1)	394I	(1) (relettered)	72	(1) - (3)	394ZZD	(1) - (3)
	(2)	394I	(2)	73	-	191UD	(6)
30	-	394ZZB-		74	-	191SD	(3)
31	-	239	(2)	75	-	191WD	(3)
32	-	432A	(2)	76	-	191WD	(7)
33	-	9	-	77	-	394ZZN	(6)
34	-	18	-	78	(1) - (6)	394ZZW	(1) - (6)
				79	-	13	

Tax Administration Act 1994		Income Tax Act 1976 (or IRD Act 1974)		Tax Administration Act 1994		Income Tax Act 1976 (or IRD Act 1974)	
80	-	14		118	-	298	-
81	(1)	IRD 13 (1)		119	(1) - (5)	379	(1) - (5)
	(2), (3)	IRD 13 (2A), (3)		120	(1)	34A	(2)
	(4)	IRD 13 (4) (relettered)			(2)	34A	(3) (relettered)
	(5)	IRD 13 (6)			(3), (4)	34A	(4), (5)
	(6)	IRD 2 definitions			(5)	34A	(8)
82	(1) - (8)	IRD 13A (2) - (9)			(6)	34A	(1) - definitions
	(9)	IRD 13A (1) - definitions		121	(1) - (11)	398A	(2) - (12)
83	(1)	IRD 13B (2)			(12)	398A	(1) - definitions
	(2)	IRD 13B (3) (relettered)		122	(1) - (9)	413A	(2) - (10)
	(3) - (6)	IRD 13B (4) - (7)			(10)	413A	(1) - definitions
	(7)	IRD 13B (1) - definitions		123	(1) - (4)	336TC	(1) - (4)
84	(1) - (5)	IRD 13C (2) - (6)		124	(1) - (3)	394ZMG(1)	- (3)
	(6)	IRD 13C (1) - definitions			(4)(a), (b)	394ZMG(4)(a), (b)	
85	(1) - (5)	IRD 13D (2) - (6)			(4)(c)	394ZMG(4)(d)	
	(6)	IRD 13D (1) - definitions			(5), (6)	394ZMG(5), (6)	
86	(1) - (4)	IRD 14 (2) - (5)		125	-	36	(relettered)
	(5)	IRD 14 (1) - definition		126	(1), (2)	30	(1), (2)
	(6)	IRD 13 (6)		127	(1)	31	(1)
87	(1) - (4)	IRD 15 (2) - (5)			(2)	31	(3)
	(5)	IRD 15 (1) - definition		128	(1) - (3)	34	(2) - (4)
88	-	294 (5)		129	-	35	-
89	-	432A (4)		130	(1) - (4)	73	(8) - (11)
90	(1)	64E (1) (relettered)			(5)	73	(13)
	(2) - (9)	64E (2) - (9)			(6)	73	(1) - definition
91	(1) - (7)	214L (1) - (7)		131	(1), (2)	299	(1), (2)
92	(1) - (4)	19 (1), (1A), (2), (3)		132	-	300	-
	(5)	19 (5)		133	-	337	(4)
93	(1) - (3)	336V (1) - (3)		134	-	31	(2)
94	(1) - (3)	393L (3) - (5)		135	(1) - (3)	32	(1), (1A), (2)
95	(1) - (3)	334 (1) - (3)		136	(1) - (9)	33	(1) - (9)
96	(1) - (3)	336F (1) - (3)			(10) - (15)	33	(9A) - (9F)
97	(1) - (4)	394N (5) - (8)			(16) - (18)	33	(10), (11), (11A)
98	(1) - (3)	336ZG (1) - (3)			(19), (20)	33	(12), (13)
99	(1)	327T (1)		137	(1) - (11)	33A	(1) - (11)
	(2)	327T (2) (relettered)		138	(1)	73	(12)
	(3)	327T (3)			(2) - (4)	73	(14) - (16)
100	(1) - (4)	321 (1) - (4)		139	(1), (2)	398	(2), (3)
101	(1) - (3)	394L (7) - (9)			(3)(a)(i), (ii)	398	(4)(a)(i), (ii)
102	(1) - (3)	394ZN (7) - (9)			(3)(a)(iii), (iv)	398	(4)(a)(iv), (v)
103	(1)	394ZZF(7)			(3)(b)(i), (ii)	398	(4)(b)(i), (ii)
	(2)	394ZZF(9)			(3)(b)(iii), (iv)	398	(4)(b)(iv), (v)
	(3)	394ZZF(8)			(3)(c) - (e)	398	(4)(c) - (e)
104	(1) - (4)	394ZZG(5) - (8)			(4) - (7)	398	(5) - (8)
105	-	IRD 21D -			(8)	398	(1) - definitions
106	(1), (2)	21 (1), (2)		140	(1) - (4)	370	(1) - (4)
107	-	24 -		141	(1), (2)	336U	(1), (2)
108	(1), (2)	25 (1), (2)		142	(1) - (4)	336ZH	(1) - (4)
109	-	27 -		143	(1) - (3)	384	(1) - (3)
110	(1), (2)	28 (1), (2)		144	(1) - (6)	385	(1) - (6)
111	(1) - (6)	29 (1) - (6)		145	(1) - (5)	327U	(1) - (5)
112	(1) - (3)	205E (1) - (3)		146	(1) - (4)	322	(1) - (4)
113	(1), (2)	23 (1), (2)		147	-	393L	(2)
114	-	26 -		148	-	394L	(6)
115	(1) - (3)	295 (1) - (3)		149	(1)	394N	(4)
116	(1), (2)	296 (1), (2)		150	-	394ZN	(4)
117	-	297 -		151	-	394ZZF(6)	

Tax Administration Act 1994	Income Tax Act 1976 (or IRD Act 1974)	Tax Administration Act 1994	Income Tax Act 1976 (or IRD Act 1974)
152 -	394ZZG(4)	190 (1), (2)	423 (1), (2)
153 (1) - (3)	394N (1) - (3)	191 (1), (2)	424 (1), (2)
154 (1) - (3)	394ZZG(1) - (3)	192 (1), (2)	425 (1), (2)
155 (1)	394P (1), 394ZZI (1)	193 -	426 -
(2)(a) - (d)	394P (2)	194 (1) - (4)	369 (1) - (4)
(3)(a) - (d)	394ZZI(2)	195 (1) - (4)	336ZI (1) - (4)
156 (1), (2)	399 -	196 (1) - (4)	327W (1) - (4)
157 (1) - (6)	400 (2) - (7)	197 (1) - (4)	323 (1) - (4)
(7) - (9)	400 (7A), (8), (8A)	198 (1)	IRD 47 (1)
(10)	400 (1) - definitions	(2) -	new
158 -	401 -	199 (1)	416 (1) (relettered)
159 -	402 -	(2), (3) -	new
160 -	403 -	200 -	IRD 17 (8)
161 -	404 -	201 (1)	416A (2)
162 -	405 -	(2)(a)	416A (3)(a)(i), (ii)
163 -	406 -	(2)(b)	416A (3)(b)(i), (ii)
164 -	407 -	(3)	new
165 -	408 -	202 -	IRD 47A (2)
166 (1), (2)	410 (1), (2)	203 -	IRD 13 (5)
167 (1)	365 (1A)	204 (1), (2)	IRD 14 (6), (7)
(2)(a) - (c)	365 (2)(a) - (c)	205 -	IRD 15 (6)
(3)	365 (3)	206 (1), (2)	368 (1), (3)
(4)	365 (1) - definitions	207 (1), (2)	336ZJ (1), (2)
168 (1) - (3)	366 (1) - (3)	208 (1) - (3)	327V (1) - (3)
169 (1) - (10)	367 (2) - (11)	209 (1), (2)	324 (1), (2)
(11)	367 (1) - definition	210 (1) - (3)	394ZS (1) - (3)
170 (1) - (3)	327Q (1) - (3)	211 -	400 (9)
171 (1) - (3)	327S (1) - (3)	212 (a) - (f)	374N (f) to (k)
172 (1) - (3)	327R (1) - (3)	213 -	IRD 18 (9)
173 (1), (2)	374H (1A), (1B)	214 -	IRD 19 (3)
174 -	411 -	215 -	417 -
175 (1), (2)	411A (1), (2)	216 (1) - (3)	418 (1) - (3)
176 (1)	414 (2)	217 -	419 -
(2)	414 (2A)(a)	218 -	IRD 21B -
(2)(a) - (c)	414 (2A)(c) - (e)	219 -	IRD 17B -
(3) - (6)	414 (2B), (3) - (5)	220 (1) - (15)	IRD 21 (1) - (15)
177 (1) - (5)	414A (1) - (5)	(16)	IRD 21 (17)
178 (1) - (6)	386 (1) - (6)	(17)	IRD 21 (16A)
179 -	384 (3) (former 384)	(18)	IRD 21 (16) - definitions
180 (1) - (3)	394O (1) - (3)	221 (1) - (3)	IRD 47B (1) - (3)
181 (1) - (3)	394ZZH (1) - (3)	222 (1) - (3)	416B (1), (2), (2A)
182 (1) - (4)	413 (2),(2A),(3),(4)	(4)	416B (3)
(5)	413 (1) - definition	(5)	416B (2B)
183 (1), (2)	245RN (1), (2)	223 (1)(a), (b)	427 (1)(a), (b)
184 -	412 -	(1)(c)	427 (1)(ba) (relettered)
185 (a)	415 -	(1)(d)	427 (1)(c)
(b)	394ZR -	(1)(e), (f) -	new
(c)	34A (6)	(2) - (4)	427 (2) - (4)
(d)	394ZMG(4)(c)	224 (1)	IRD 48 (1)
(d)	413A (11)	(2)	IRD 48 (3)
(e)	374K -	225 (1)(a), (b)	433 (b), (ba)
(f)	326A (6)	(1)(c), (d)	197H (7)(d), (e)
(f)	327G (6)	(1)(e), (f)	433 (c), (d)
186 -	420 -	(2)	197H (8)
187 -	421 -	226 (1), (2)	434 (1), (2)
188 (1) - (3)	422 (1) - (3)	227 (1) - (7)	new
189 -	422A -	228 (1)	IRD 4 (3)

Tax Administration Act 1994		Income Tax Act 1976 (or IRD Act 1974)		Tax Administration Act 1994		Income Tax Act 1976 (or IRD Act 1974)	
228	(2)	IRD 6	(6)	229	(4)	IRD 6	(5)
	(3)	IRD 7	(4)		(5)	IRD 6	(8)
	(4)	IRD 8	(3)		(6)	IRD 8	(2)
	(5)	IRD 10	(2)	230	-	new	
229	(1)	IRD 3	(2)	231	-	new	
	(2)	IRD 49	(3)	232	-	new	
	(3)	IRD 4	(2)				

**Part F - Taxation Review Authorities Act 1994  
Former provisions of Inland Revenue Department Act 1974  
corresponding to provisions of Taxation Review Authorities Act 1994**

Taxation Review Authorities Act 1994		Inland Revenue Department Act 1974		Taxation Review Authorities Act 1994		Inland Revenue Department Act 1974	
1	(1), (2)	new		17	(1) - (4)	IRD 35	(1) - (4)
2	(1), (2)	new		18	-	IRD 36	-
3	(1)	IRD 2	definitions	19	(1) - (3)	IRD 37	(1) - (3)
	(2)	new		20	(1), (2)	IRD 38	(1), (2)
4	-	new		21	-	IRD 39	-
5	(1) - (4)	IRD 23	(1) - (4)	22	(1) - (3)	IRD 39A	(1) - (3)
	(5)	IRD 23	(6)	23	-	IRD 40	-
6	(1) - (4)	IRD 24	(1) - (4)	24	(1) - (3)	IRD 41	(1), (1A), (1B)
7	-	IRD 25	-		(4), (5)	IRD 41	(2), (3)
8	-	IRD 26	-	25	(1), (2)	IRD 42	(1), (2)
9	-	IRD 27	-	26	(1)	IRD 43	(1) (relettered)
10	-	IRD 28	-		(2) - (7)	IRD 43	(2) - (7)
11	(1), (2)	IRD 29	(1), (2)	27	-	IRD 44	-
12	-	IRD 30	-	28	-	IRD 45	-
13	-	IRD 31	-	29	(1) - (3)	IRD 46	(1) - (3)
14	-	IRD 32	-	30	(1) - (3)	IRD 48	(1) - (3)
15	(1), (2)	IRD 33	(1), (2)	31	(1) - (3)	new	
16	(1) - (4)	IRD 34	(1) - (4)		(4)	IRD 50	(2)